

比克希汽车科技（合肥）有限公司2020年度财务报表审计

报 告 文 号： 瀛和会审字[2021]1017号
客 户 名 称： 比克希汽车科技（合肥）有限公司
报 告 时 间： 2021-03-09
签名注册会计师： 刘移风 （CPA: 340102000015）
韦邦琴 （CPA: 340100260009）



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报告文号： 瀛和会审字[2021]1017号

事务所名称： 安徽瀛和会计师事务所（普通合伙）
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比克希汽车科技（合肥）有限公司

PKC Vehicle Technology (Hefei) Co., Ltd

审计报告

Audit Report

瀛和会审字[2021]1017号

YHKSZ [2021] No.1017

2020年度

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安徽瀛和会计师事务所

安徽瀛和会计师事务所（普通合伙）

(Anhui Yinghe Certified Public Accountants(Ordinary Partnership))

(Anhui Yinghe Certified Public Accountants(Ordinary Partnership))

二〇二一年三月九日

March 9, 2021



安徽赢和会计师事务所（普通合伙）

Anhui Yinghe Certified Public Accountants(Ordinary Partnership)

审计报告

Audit Report

赢和会审字[2021]1017号

YHKSZ [2020] No.1017

比克希汽车科技（合肥）有限公司全体股东：
To all shareholders of PKC Vehicle Technology (Hefei) Co., Ltd:

一、 审计意见

I. Audit Opinions

我们审计了比克希汽车科技（合肥）有限公司（以下简称比克希公司）财务报表，包括 2020 年 12 月 31 日的资产负债表，2020 年度的利润表、现金流量表、所有者权益变动表以及财务报表附注。

We have audited the Financial Statements of PKC Vehicle Technology (Hefei) Co., Ltd (hereinafter referred to as “PKC Company”), which comprise the consolidated balance sheet as at December 31 2020, the income statement, cash flow statement, statement of changes in owner's equity and Notes to the financial statements of 2020.

我们认为，后附的财务报表在所有重大方面按照企业会计准则的规定编制，公允反映了比克希公司 2020 年 12 月 31 日的财务状况以及 2020 年度的经营成果和现金流量。

We believe that the attached financial statements are prepared in all major ways in accordance with the Enterprise Accounting System, which reflect the financial situation of PKC Company until December 31, 2020 and the operating results and cash flows of 2020.

二、 形成审计意见的基础

II. Basis for Audit Opinions

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。

按照中国注册会计师职业道德守则，我们独立于比克希公司，并履行了职业道德方面的其他责任。我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

We conducted our audit in accordance with the China Registered Accountants Auditing Standards (CRAAS). Our responsibilities under these standards are further described in Section "the Auditor's Responsibilities for the Audit of Financial Statements" of our report. According to the code of ethics for Chinese CPA, we are independent of PKC GROUP and we have fulfilled our other ethic responsibilities under these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

三、管理层和治理层对财务报表的责任

III. Responsibilities of the Management and Governance to Financial Statements

比克希公司管理层（以下简称管理层）负责按照企业会计准则的规定编制财务报表，使其实现公允反映，并设计、执行和维护必要的内部控制，以使财务报表不存在由于舞弊或错误导致的重大错报。

The Management of PKC Company is responsible for preparing financial statements in accordance with the provisions of the Accounting Standards for Enterprises, so as to achieve fair reflection, and design, implement and maintain necessary internal controls so as to make the financial statements free from major misstatements caused by fraud or errors.

在编制财务报表时，管理层负责评估比克希公司的持续经营能力，披露与持续经营相关的事项，并运用持续经营假设，除非管理层计划清算比克希公司、终止运营或别无其他现实的选择。

In preparing the financial statements, the management is responsible for assessing the sustainable operation ability of PKC Company, disclosing matters related to the sustainable operation (if applicable), and applying the assumption of sustainable operation unless the management plans to liquidate PKC Company, terminate the operation or there are no other realistic choices.

治理层负责监督比克希公司的财务报告过程。

The Governance is responsible for supervising the financial reporting process of PKC Company.

四、注册会计师对财务报表审计的责任

IV. CPA's Responsibilities for Auditing Financial Statement

我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能

由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。

Our goal is to obtain reasonable assurance as to whether the financial statements as a whole do not contain material misstatements due to fraud or error, and to issue audit reports containing audit opinions. Reasonable assurance is a high-level assurance, but it cannot guarantee that a major misstatement will always be found in the presence by audits carried out in accordance with audit standards. Misstatement may be caused by fraud or error. If it is reasonably expected that misstatement or misstatements may affect the economic decisions made by users of financial statements on the basis of financial statements, the misstatement is generally considered to be significant.

在按照审计准则执行审计工作的过程中，我们运用职业判断，并保持职业怀疑。同时，我们也执行以下工作：

In the process of carrying out audit work according to the auditing standards, we use professional judgment and maintain professional suspicion. At the same time, we carry out the following tasks:

(1) 识别和评估由于舞弊或错误导致的财务报表重大错报风险，设计和实施审计程序以应对这些风险，并获取充分、适当的审计证据，作为发表审计意见的基础。由于舞弊可能涉及串通、伪造、故意遗漏、虚假陈述或凌驾于内部控制之上，未能发现由于舞弊导致的重大错报的风险高于未能发现由于错误导致的重大错报的风险。

(1) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that one resulting from error, as fraud may involve collusion, forgery, deliberate omissions, misrepresentations, or override of CTCE's internal control.

(2) 了解与审计相关的内部控制，以设计恰当的审计程序，但目的并非对内部控制的有效性发表意见。

(2) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PKC Company's internal control.

(3) 评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

(3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management of PKC Company.

(4) 对管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能导致对比克希公司持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致比克希公司不能持续经营。

(4) Conclude on the appropriateness of using the going concern assumption by the Management of PKC Company. Meanwhile, conclude based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on PKC Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention of the users of the financial statements in our auditor's report to the related disclosures therein or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the information available up to the date of our auditor's report. However, future events or conditions may cause PKC Company to cease to continue as a going concern.

(5) 评价财务报表的总体列报、结构和内容（包括披露），并评价财务报表是否公允反映相关交易和事项。

(5) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent related transactions and events in a manner that achieves fair presentation.

我们与治理层就计划的审计范围、时间安排和重大审计发现等事项进行沟通，包括沟通我们在审计中识别出的值得关注的内部控制缺陷。

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit matters, including any significant deficiencies in internal control that we identify during our audit.

安徽瀛和会计师事务所（普通合伙）
Anhui Yinghe Certified Public Accountants
(Ordinary Partnership)

中国注册会计师：

CPA:

中国注册会计师：

CPA:

中国·合肥
Hefei, China

2021年3月9日
March 9, 2021

(4) 对管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能导致对比克希公司持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致比克希公司不能持续经营。

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安徽瀛和会计师事务所（普通合伙）
Anhui Yinghe Certified Public Accountants
(Ordinary Partnership)



中国注册会计师：

CPA:



中国注册会计师：

CPA:



中国·合肥
Hefei, China

2021年3月9日
March 9, 2021

资产负债表

2020年12月31日

编制单位：比克希汽车科技（合肥）有限公司

金额单位：人民币元

项 目	附注	31/12/2020	31/12/2019	项 目	附注	31/12/2020	31/12/2019
流动资产：				流动负债：			
货币资金	六、1	31 193 061,75	19 475 488,39	短期借款			
以公允价值计量且其变动计入当期损益的金融资产	六、2		2 000 000,00	以公允价值计量且其变动计入当期损益的金融负债			
衍生金融资产				衍生金融负债			
应收票据	六、3	114 531 281,99	48 250 000,00	应付票据	六、12	33 000 000,00	
应收账款	六、4	62 507 454,44	110 801 025,72	应付账款	六、13	114 825 747,66	138 140 864,40
预付款项	六、5	1 113 950,58	256 705,99	预收款项	六、14		
其他应收款	六、6	212 314,25	310 402,20	应付职工薪酬	六、15	15 866 759,56	15 509 385,44
存货	六、7	29 017 887,96	35 599 490,00	应交税费	六、16	2 255 114,93	1 311 288,56
持有待售资产				其他应付款	六、17	4 531 581,33	12 897 110,34
一年内到期的非流动资产				持有待售负债			
其他流动资产				一年内到期的非流动负债			
流动资产合计		238 575 950,97	216 693 112,30	其他流动负债			
非流动资产：				流动负债合计		170 479 203,48	167 858 648,74
可供出售金融资产				非流动负债：			
持有至到期投资				长期借款			
长期应收款				应付债券			
长期股权投资				其中：优先股			
投资性房地产				永续债			
固定资产	六、8	30 305 674,84	33 329 238,42	长期应付款			
在建工程	六、9	2 100 050,00	263 065,29	预计负债			
工程物资				递延收益			
生产性生物资产				递延所得税负债			
油气资产				其他非流动负债			
无形资产	六、10	1 092 519,67	1 494 316,21	非流动负债合计			
开发支出				负债合计		170 479 203,48	167 858 648,74
商誉				所有者权益：			
长期待摊费用	六、11	4 132 202,79	6 240 993,78	实收资本	六、17	100 000 000,00	100 000 000,00
递延所得税资产		904 083,62		其他权益工具			
其他非流动资产				其中：优先股			
非流动资产合计		38 534 530,92	41 327 613,70	永续债			
				资本公积			
				减：库存股			
				其他综合收益			
				专项储备			
				盈余公积	六、18	663 127,84	693,75
				未分配利润	六、19	5 968 150,57	-9 838 616,49
				所有者权益合计		106 631 278,41	90 162 077,26
资产总计		277 110 481,89	258 020 726,00	负债和所有者权益总计		277 110 481,89	258 020 726,00

法定代表人：

主管会计工作负责人：

会计机构负责人：

Balance sheet

December 31, 2020

Prepared by: PKC Vehicle Technology (Hefei) Co., Ltd

Monetary unit: RMB Yuan

Item	Note	Closing balance	Beginning balance	Item	Note	Closing balance	Beginning balance
Current assets:				Current liabilities:			
Monetary capital	VI.1	31 193 061,75	19 475 488,39	Short-term loans			
Financial assets measured at fair value and whose changes are included in current profits and losses	VI.2		2 000 000,00	Financial liabilities measured at fair value and whose changes are included in current profits and losses			
Derivative financial assets				Derivative financial liabilities			
Notes receivable	VI.3	114 531 281,99	48 250 000,00	Notes payable	VI.12	33 000 000,00	
Accounts receivable	VI.4	62 507 454,44	110 801 025,72	Accounts payable	VI.13	114 825 747,66	138 140 864,40
Prepayments	VI.5	1 113 950,58	256 705,99	Advance accounts payable			
Other receivables	VI.6	212 314,25	310 402,20	Payroll payable	VI.14	15 866 759,56	15 509 385,44
Inventory	VI.7	29 017 887,96	35 599 490,00	Taxes payable	VI.15	2 255 114,93	1 311 288,56
Assets held for sale				Other accounts payable	VI.16	4 531 581,33	12 897 110,34
Non-current assets due within one year				liabilities held for sale			
Other current assets				Non-current liabilities due within one year			
Sub-total of current assets		238 575 950,97	216 693 112,30	Other current liabilities			
Non-current assets:				Sub-total of current liabilities		170 479 203,48	167 858 648,74
Financial assets available for sale				Non-current liabilities:			
Held-to-maturity investments				Long-term borrowings			
Long-term receivable				Bonds payable			
Long-term equity investment				Including: preferred stock			
Investment real estate				Sustainable debt			
Fixed assets	VI.8	30 305 674,84	33 329 238,42	Long-term payables			
Construction in progress	VI.9	2 100 050,00	263 065,29	Estimated liabilities			
Construction materials				Deferred income			
Productive biological assets				Deferred tax liabilities			
Oil and gas assets				Other non-current liabilities			
Intangible Assets	VI.10	1 092 519,67	1 494 316,21	Sub-total of non-current liabilities			
Development expenditure				Total liabilities		170 479 203,48	167 858 648,74
Goodwill				Owner's equity			
Long-term prepaid expenses	VI.11	4 132 202,79	6 240 993,78	Paid-in capital	VI.17	100 000 000,00	100 000 000,00
Deferred tax assets		904 083,62		Other equity instruments			
Other non-current assets				Including: preferred stock			
Sub-total of non-current assets		38 534 530,92	41 327 613,70	Sustainable debt			
				Capital surplus			
				Less: treasury stock			
				Other comprehensive income			
				Special reserves			
				Surplus reserves	VI.18	663 127,84	693,75
				Undistributed profit	VI.19	5 968 150,57	-9 838 616,49
				Total owner's equity		106 631 278,41	90 162 077,26
Total assets		277 110 481,89	258 020 726,00	Total liabilities & owner's equity		277 110 481,89	258 020 726,00

Legal representative:

Person in charge of Accounting:

Person in charge of accounting organization:

利 润 表

2020年度

编制单位：比克希汽车科技（合肥）有限公司

金额单位：人民币元

项 目	附注	2020年度	2019年度
一、营业收入	六、20	580 875 669,93	526 093 744,50
减：营业成本	六、20	481 463 040,63	458 407 576,28
税金及附加	六、21	3 173 447,70	2 539 430,55
销售费用	六、22	17 597 772,80	8 729 793,03
管理费用	六、23	38 472 200,73	31 028 465,07
研发费用	六、24	22 390 402,90	18 758 972,12
财务费用	六、25	246 745,92	198,18
其中：利息费用			
利息收入	六、25	79 535,81	76 537,80
加：其他收益			
投资收益(损失以“-”号填列)	六、26	433 440,61	276 156,18
其中：对联营企业和合营企业的投资收益			
公允价值变动收益(损失以“-”号填列)			
资产减值损失(损失以“-”号填列)	六、27	-2 736 093,12	-3 370 763,87
资产处置收益(损失以“-”号填列)	六、28	-65 469,86	-104 339,56
二、营业利润(亏损以“-”号填列)		15 163 936,88	3 430 362,02
加：营业外收入	六、29	1 987 241,16	10 717 808,71
减：营业外支出	六、30	9 005,00	21 104,66
三、利润总额(亏损总额以“-”号填列)		17 142 173,04	14 127 066,07
减：所得税费用	六、31	672 971,89	
四、净利润(净亏损以“-”号填列)		16 469 201,15	14 127 066,07
(一) 持续经营净利润(净亏损以“-”号填列)		16 469 201,15	14 127 066,07
(二) 终止经营净利润(净亏损以“-”号填列)			
五、其他综合收益的税后净额			
(一) 以后不能重分类进损益的其他综合收益			
1. 重新计量设定受益计划净负债或净资产的变动			
2. 权益法下在被投资单位不能重分类进损益的其他综合收益中享有的份额			
(二) 以后将重分类进损益的其他综合收益			
1. 权益法下在被投资单位以后将重分类进损益的其他综合收益中享有的份额			
2. 可供出售金融资产公允价值变动损益			
3. 持有至到期投资重分类为可供出售金融资产损益			
4. 现金流量套期损益的有效部分			
5. 外币财务报表折算差额			
六、综合收益总额		16 469 201,15	14 127 066,07

法定代表人：

主管会计工作负责人：

会计机构负责人：

Income statement

2020

Prepared by: PKC Vehicle Technology (Hefei) Co., Ltd

Monetary unit : RMB Yuan

Item	Note	Current amount incurred	Previous amount incurred
I. Operating incomes	VI.20	580 875 669,93	526 093 744,50
Less: operating costs	VI.20	481 463 040,63	458 407 576,28
Taxes and surcharges	VI.21	3 173 447,70	2 539 430,55
Selling expenses	VI.22	17 597 772,80	8 729 793,03
Administrative expenses	VI.23	38 472 200,73	31 028 465,07
R&D costs	VI.24	22 390 402,90	18 758 972,12
Financial expenses	VI.25	246 745,92	198,18
Including: Interest expenses			
Interest income	VI.25	79 535,81	76 537,80
Add: Other income			
Investment income (if losses are incurred, a "-" sign shall be placed ahead)	VI.26	433 440,61	276 156,18
Including: income from investment in associated enterprises and joint ventures			
Income from changes in fair value (if losses are incurred, a "-" sign shall be placed ahead)			
Assets impairment loss (if losses are incurred, a "-" sign shall be placed ahead)	VI.27	-2 736 093,12	-3 370 763,87
Assets disposal income (if losses are incurred, a "-" sign shall be placed ahead)	VI.28	-65 469,86	-104 339,56
II. Operating profit (if losses are incurred, a "-" sign shall be placed ahead)		15 163 936,88	3 430 362,02
Add: non-operating revenue	VI.29	1 987 241,16	10 717 808,71
Less: non-operating expenses	VI.30	9 005,00	21 104,66
III. Income before tax (if losses are incurred, a "-" sign shall be placed ahead)		17 142 173,04	14 127 066,07
Less: income tax expenses	VI.31	672 971,89	
IV. Net income (if net losses are incurred, a "-" sign shall be placed ahead)		16 469 201,15	14 127 066,07
(I) Net income from continuing operations (if net losses are incurred, a "-" sign shall be placed ahead)		16 469 201,15	14 127 066,07
(II) Net income from discontinued operations (if net losses are incurred, a "-" sign shall be placed ahead)			
V. Other comprehensive income, net of tax			
(I) Other comprehensive income that cannot be reclassified into profit and losses subsequent periods			
1. Changes in net liabilities or net assets of the re-measured or redefined benefit plans			
2. Share in other comprehensive income that cannot be reclassified into profit and losses subsequent periods by the investee under the equity method			
(II) Other comprehensive income that will be reclassified into profit and losses subsequent periods			
1. Share in other comprehensive income that will be reclassified into profit and losses subsequent periods by the investee under the equity method			
2. Profit and losses from changes in fair value of financial assets available for sale			
3. Profit and losses from reclassification of held-to-maturity investments into financial assets available for sale			
4. Effective part of profit and losses from cash flow hedge			
5. Differences arising from the translation of foreign currency financial statements			
VI. Total comprehensive income		16 469 201,15	14 127 066,07

Legal representative:

Person in charge of Accounting:

Person in charge of accounting organization:

现金流量表

2020年度

编制单位：比克希汽车科技（合肥）有限公司

金额单位：人民币元

项 目	附注	2020年度	2019年度
一、经营活动产生的现金流量：			
销售商品、提供劳务收到的现金		243 267 463,86	142 278 515,29
收到的税费返还		79,41	1 450,28
收到其他与经营活动有关的现金	六、31	4 270 924,88	12 555 648,84
经营活动现金流入小计		247 538 468,15	154 835 614,41
购买商品、接受劳务支付的现金		93 350 996,32	26 910 242,28
支付给职工以及为职工支付的现金		105 851 466,52	94 760 663,80
支付的各项税费		25 396 952,95	19 536 249,42
支付其他与经营活动有关的现金	六、31	9 334 041,13	17 354 310,44
经营活动现金流出小计		233 933 456,92	158 561 465,94
经营活动产生的现金流量净额		13 605 011,23	-3 725 851,53
二、投资活动产生的现金流量：			
收回投资收到的现金		67 000 000,00	61 776 156,18
取得投资收益收到的现金		433 440,61	
处置固定资产、无形资产和其他长期资产收回的现金净额			
处置子公司及其他营业单位收到的现金净额			
收到其他与投资活动有关的现金			
投资活动现金流入小计		67 433 440,61	61 776 156,18
购建固定资产、无形资产和其他长期资产支付的现金		4 320 878,48	491 435,39
投资支付的现金			
取得子公司及其他营业单位支付的现金净额			
支付其他与投资活动有关的现金	六、31	65 000 000,00	48 500 000,00
投资活动现金流出小计		69 320 878,48	48 991 435,39
投资活动产生的现金流量净额		-1 887 437,87	12 784 720,79
三、筹资活动产生的现金流量：			
吸收投资收到的现金			
取得借款收到的现金			
发行债券收到的现金			
收到其他与筹资活动有关的现金			
筹资活动现金流入小计			-
偿还债务支付的现金			
分配股利、利润或偿付利息支付的现金			
支付其他与筹资活动有关的现金			
筹资活动现金流出小计			
筹资活动产生的现金流量净额			-
四、汇率变动对现金及现金等价物的影响			
五、现金及现金等价物净增加额		11 717 573,36	9 058 869,26
加：期初现金及现金等价物余额		19 475 488,39	10 416 619,13
六、期末现金及现金等价物余额		31 193 061,75	19 475 488,39

法定代表人：

主管会计工作负责人：

会计机构负责人：

Cash flow statement

2020

Prepared by: PKC Vehicle Technology (Hefei) Co., Ltd

Monetary unit: RMB Yuan

Item	Note	2020	2019
I. Cash flow from operating activities:			
Cash received from sales of goods or rendering services		243 267 463,86	142 278 515,29
Refunds of taxes		79,41	1 450,28
Other cash receipts related to operating activities	VI. 31	4 270 924,88	12 555 648,84
Sub-total of cash inflows from operating activities		247 538 468,15	154 835 614,41
Cash paid for goods or receiving services		93 350 996,32	26 910 242,28
Cash paid to and on behalf of employees		105 851 466,52	94 760 663,80
Payments of all type of taxes		25 396 952,95	19 536 249,42
Other cash payments related to operating activities	VI. 31	9 334 041,13	17 354 310,44
Sub-total of cash outflows		233 933 456,92	158 561 465,94
Net Cash Flow from Operating Activities		13 605 011,23	-3 725 851,53
II. Cash flow from investing activities:			
Cash received from return of investments		67 000 000,00	61 776 156,18
Cash received from investments income		433 440,61	
Net cash received from the sale of fixed assets, intangible assets and other long-term assets			
Net cash received from disposal of subsidiaries and other business entities			
Other cash receipts related to investing activities			
Sub-total of cash inflows from investing activities		67 433 440,61	61 776 156,18
Cash paid to acquire fixed assets, intangible assets and other long-term assets		4 320 878,48	491 435,39
Cash paid to acquire investments			
Net cash paid by subsidiaries and other business units			
Other cash payments related to investing activities	VI. 31	65 000 000,00	48 500 000,00
Sub-total of cash outflows from investing activities		69 320 878,48	48 991 435,39
Net cash flow from investing activities		-1 887 437,87	12 784 720,79
III. Cash flow from financing activities:			
Cash received by investors			
Cash received from borrowings			
Cash received from bond issuance			
Other Cash receipts relating to financing activities			
Sub-total of cash inflows from financing activities			-
Cash repayments of amounts borrowed			
Cash repayments of dividends, profits or payment of interest			
Other cash payments related to financial activities			
Sub-total of cash outflows from investing activities			
Net cash flow from financing activities			-
IV. Effect of changes in foreign exchange on cash and cash equivalents			
V. Net increase in cash and cash equivalents		11 717 573,36	9 058 869,26
Plus: beginning cash and cash equivalents balance		19 475 488,39	10 416 619,13
VI. Closing cash and cash equivalents balance		31 193 061,75	19 475 488,39

Legal representative:

Person in charge of Accounting:

Person in charge of accounting organization:

所有者权益变动表

2020年度

编制单位：比克希汽车科技（合肥）有限公司

金额单位：人民币元

项 目	本 年 金 额										
	实收资本 (或股本)	其他 权益工具	资本公积	减： 库存股	其他 综合收益	专项储备	盈余公积	△一般风 险准备	未分配利润	其他	所有者权益合计
一、上年年末余额	100 000 000,00						693,75		-9 838 616,49		90 162 077,26
加：会计政策变更											
前期差错更正											
其他											
二、本年初余额	100 000 000,00						693,75		-9 838 616,49		90 162 077,26
三、本年增减变动金额（减少以“-”号填列）							662 434,09		15 806 767,06		16 469 201,15
（一）综合收益总额									16 469 201,15		16 469 201,15
（二）所有者投入和减少资本											
1. 所有者投入的普通股											
2. 其他权益工具持有者投入资本											
3. 股份支付计入所有者权益的金额											
4. 其他											
（三）专项储备提取和使用											
1. 提取专项储备											
2. 使用专项储备											
（四）利润分配							662 434,09		-662 434,09		
1. 提取盈余公积							662 434,09		-662 434,09		
2. 提取一般风险准备											
3. 对所有者（或股东）的分配											
4. 其他											
（五）所有者权益内部结转											
1. 资本公积转增资本（或股本）											
2. 盈余公积转增资本（或股本）											
3. 盈余公积弥补亏损											
4. 结转重新计量设定受益计划净负债或净资产所产生的变动											
5. 其他											
四、本年年末余额	100 000 000,00						663 127,84		5 968 150,57		106 631 278,41

法定代表人：

主管会计工作负责人：

会计机构负责人：

所有者权益变动表(续)

2019年度

编制单位：比克希汽车科技（合肥）有限公司

金额单位：人民币元

项 目	上 年 金 额										
	实收资本 (或股本)	其他 权益工具	资本公积	减： 库存股	其他 综合收益	专项储备	盈余公积	△一般风 险准备	未分配利润	其他	所有者权益合计
一、上年年末余额	100 000 000,00						693,75		-23 965 682,56		76 035 011,19
加：会计政策变更											
前期差错更正											
其他											
二、本年初余额	100 000 000,00						693,75		-23 965 682,56		76 035 011,19
三、本年增减变动金额（减少以“-”号填列）									14 127 066,07		14 127 066,07
（一）综合收益总额									14 127 066,07		14 127 066,07
（二）所有者投入和减少资本											
1. 所有者投入的普通股											
2. 其他权益工具持有者投入资本											
3. 股份支付计入所有者权益的金额											
4. 其他											
（三）专项储备提取和使用											
1. 提取专项储备											
2. 使用专项储备											
（四）利润分配											
1. 提取盈余公积											
2. 提取一般风险准备											
3. 对所有者（或股东）的分配											
4. 其他											
（五）所有者权益内部结转											
1. 资本公积转增资本（或股本）											
2. 盈余公积转增资本（或股本）											
3. 盈余公积弥补亏损											
4. 结转重新计量设定受益计划净负债或净资产所产生的变动											
5. 其他											
四、本年年末余额	100 000 000,00						693,75		-9 838 616,49		90 162 077,26

法定代表人：

主管会计工作负责人：

会计机构负责人：

Statement of changes in owner's equity

2020

Prepared by: PKC Vehicle Technology (Hefei) Co., Ltd

Monetary unit: RMB Yuan

Item	Amount of current year										
	Paid-in capital	Other equity instruments	Capital surplus	Less: treasury stock	Other comprehensive income	Special reserves	Surplus reserves	△General risk reserve	Undistributed profit	Other	Total owner's equity
I. Balance at the end of the prior year	100 000 000,00						693,75		-9 838 616,49		90 162 077,26
Add: Change in accounting policies											
Error correction in the prior periods											
Other											
II. Balance at the beginning of the current year	100 000 000,00						693,75		-9 838 616,49		90 162 077,26
III. Increase and decrease in the current year (in the case of decrease, a "-" sign shall be placed ahead)							662 434,09		15 806 767,06		16 469 201,15
(I) Total comprehensive income									16 469 201,15		16 469 201,15
(II) Owner's capital contribution and reduction											
1. Ordinary shares contributed by owners											
2. Capital contributed by other equity instruments holders											
3. Share-based payments recorder into owner's equity											
4. Other											
(III) Appropriation and use of special reserves											
1. Appropriation of special reserves											
2. Use of special reserves											
(IV) Profit distribution							662 434,09		-662 434,09		
1. Appropriation of surplus reserves							662 434,09		-662 434,09		
2. Appropriation of general risk reserve											
3. Distribution to owner											
4. Other											
(V) Internal conversion of owner's equity											
1. Conversion of Capital surplus into Capital											
2. Conversion of surplus reserves into Capital											
3. Use of surplus reserve fro recovery losses											
4. Carry forward changes caused by remeasurement of net liabilities or net assets of defined benefit plan											
5. Other											
IV. Balance at the end of the current year	100 000 000,00						663 127,84		5 968 150,57		106 631 278,41

Legal representative:

Person in charge of Accounting:

Person in charge of accounting organization:

Statement of changes in owner's equity (Continue)

2019

Prepared by: PKC Vehicle Technology (Hefei) Co., Ltd

Monetary unit: RMB Yuan

Item	Amount of prior year										
	Paid-in capital	Other equity instruments	Capital surplus	Less: treasury stock	Other comprehensive income	Special reserves	Surplus reserves	△General risk reserve	Undistributed profit	Other	Total owner's equity
I. Balance at the end of the prior year	100 000 000,00						693,75		-23 965 682,56		76 035 011,19
Add: Change in accounting policies											
Error correction in the prior periods											
Other											
II. Balance at the beginning of the current year	100 000 000,00						693,75		-23 965 682,56		76 035 011,19
III. Increase and decrease in the current year (in the case of decrease, a "-" sign shall be placed ahead)									14 127 066,07		14 127 066,07
(I) Total comprehensive income									14 127 066,07		14 127 066,07
(II) Owner's capital contribution and reduction											
1. Ordinary shares contributed by owners											
2. Capital contributed by other equity instruments holders											
3. Share-based payments recorder into owner's equity											
4. Other											
(III) Appropriation and use of special reserves											
1. Appropriation of special reserves											
2. Use of special reserves											
(IV) Profit distribution											
1. Appropriation of surplus reserves											
2. Appropriation of general risk reserve											
3. Distribution to owner											
4. Other											
(V) Internal conversion of owner's equity											
1. Conversion of Capital surplus into Capital											
2. Conversion of surplus reserves into Capital											
3. Use of surplus reserve fro recovery losses											
4. Carry forward changes caused by remeasurement of net liabilities or net assets of defined benefit plan											
5. Other											
IV. Balance at the end of the current year	100 000 000,00						693,75		-9 838 616,49		90 162 077,26

Legal representative:

Person in charge of Accounting:

Person in charge of accounting organization:

比克希汽车科技（合肥）有限公司
PKC Vehicle Technology (Hefei) Co., Ltd

2020 年度财务报表附注
Note of Financial Statements for 2020

（除特别说明外，金额单位为人民币元）
(Except as specified, the unit of amount is CNY)

一、公司基本情况

I. Basic Information

（一）公司概况

(I) Basic Information

比克希汽车科技（合肥）有限公司（以下简称“公司”或“本公司”）于2016年8月18日经合肥市工商行政管理局批准注册成立，企业统一社会信用代码为91340100MA2MYW7086。公司设立注册资本为人民币10,000.00万元，由合肥江淮汽车有限公司和PKC GROUP APAC LIMITED共同出资。注册地址：安徽省合肥市经济技术开发区始信路62号；法定代表人：赵虎。

PKC Vehicle Technology (Hefei) Co., Ltd (hereinafter referred to as "the Company") was registered with capital of CNY 100 million, jointly contributed by Hefei Jianghuai Automobile Co., Ltd. and PKC GROUP APAC LIMITED on August 18, 2016 with the approval of Hefei Administration for Industry and Commerce, and the unified social credit code of the enterprise is 91340100MA2MYW7086. The registered address is No. 62, Shixin Road, Economic & Technological Development Area, Hefei City, Anhui province and the legal representative is Hu Zhao.

（二）公司的行业性质、经营范围及主要产品或提供的劳务

(II) The nature of business, business scope and main products or services provided by the Company

公司行业性质：汽车制造业

Nature of business: automobile industry

公司经营范围：交通运输设备用线束、电气集中分布系统线束、电线、线束配件、汽车零部件及上述产品相关的工具和设备的设计、开发、制造及售后服务；本公司生产产品的同类产品及零部件的批发、佣金代理（除拍卖）；产品、工具和设备相关的维修、技术咨询、技术开发、技术转让；道路普通货物运输；仓储服务（除危险品）；自营和代理各类商品和技术的进出口业务（但国家限定企业经营或禁止进出口的商品和技术除外）。（依法须经批准的项目，经相关部门批准后方可开展经营活动）。

Business scope: Design, development, manufacture and after-sales service of wiring harness for transportation equipment, wiring harness of electrical centralized distribution system, wiring, wiring harness accessories, automotive parts and related tools and equipment; wholesale and commission agency of similar products and parts produced by the Company (except auction); maintenance, technical consultation, technology development and technology transfer related to products, tools and equipment; road transportation of general goods; storage services (excluding dangerous goods); import and export business of all kinds of self-operated and agent goods and technologies (except for goods and technologies

比克希汽车科技（合肥）有限公司 2020 年度财务报表附注
Notes to Financial Statement for 2020 of PKC Vehicle Technology (Hefei) Co., Ltd

that are restricted or prohibited from importing or exporting by enterprises by the state). (The relevant business activities can only be carries out after approval by the relevant departments that are subject to approval pursuant to law).

各股东认缴出资额及出资比例如下：

股东	认缴出资额（万元）	认缴出资比例（%）	出资方式	认缴出资日期
合肥江淮汽车有限公司	5,000.00	50.00	货币资金	2021-8-17
PKC GROUP APAC LIMITED	5,000.00	50.00	货币资金	2021-8-17
合计	10,000.00	100.00		

The contribution and contribution ratio of each shareholder are as follows:

Shareholders	Subscribed capital contribution (yuan)	Ratio of subscribed capital contribution (%)	Contribution method	Date of subscribed capital contribution
Hefei Jianghuai Automobile Co., Ltd.	50 million	50.00	Cash	August 17, 2021
PKC GROUP APAC LIMITED	50 million	50.00	Cash	August 17, 2021
Total	100 million	100.00		

本财务报表经公司董事会于 2021 年 3 月 9 日批准报出。

The Financial Statements is authorized by the board of the Company to be issued on March 9, 2021.

二、财务报表的编制基础

II. Basis of preparation for financial statements

本公司财务报表以持续经营假设为基础，根据实际发生的交易和事项，按照财政部于 2006 年 2 月 15 日及以后颁布的《企业会计准则——基本准则》和各项具体会计准则、企业会计准则应用指南、企业会计准则解释及其他相关规定（以下合称“企业会计准则”）

The financial statements are prepared based on going-concern assumption, considering the actual transactions and events, in accordance with the Accounting Standards for Business Enterprises - Basic Standards, and the specific accounting standards and relevant provisions, guidelines for the application of accounting standards for business enterprises, interpretation of accounting standards for business enterprises and other relevant provisions (hereinafter collectively referred to as "Accounting Standards for Business Enterprises") promulgated by the Ministry of Finance on February 15, 2006 and thereafter.

三、遵循企业会计准则的声明

III. Statement of Compliance with Accounting Standards for Business Enterprises

本公司编制的财务报表符合企业会计准则的要求，真实、完整地反映了本公司 2020 年 12 月 31 日的财务状况及 2020 年度的经营成果和现金流量等有关信息。

The Financial Statement for compiled by the Company meets the requirements of Accounting Standards, which truly and completely reflects the corporation and consolidated financial position on Dec. 31, 2020of the Company, and the corporation, the operation results, and the cash flows in 2020.

四、重要会计政策和会计估计

IV. Important Accounting Policies and Accounting Estimates

1、会计期间

1. Accounting period

本公司会计年度采用公历年度，即每年自 1 月 1 日起至 12 月 31 日止。

The accounting year of the Company is the calendar year, i.e. from Jan. 1st to Dec. 31st.

2、营业周期

2. Business cycle

本公司以 12 个月作为一个营业周期，并以其作为资产和负债的流动性划分标准。

The Company takes 12 months as a business cycle and adopts it as a standard for the division of liquidity between assets and liabilities.

3、记账本位币

3. Bookkeeping standard currency

本公司以人民币为记账本位币。

The Company adopts CNY as the recording currency.

4、现金及现金等价物的确定标准

4. Cash and cash equivalents

本公司现金及现金等价物包括库存现金、可以随时用于支付的存款以及本公司持有的期限短（一般为从购买日起三个月内到期）、流动性强、易于转换为已知金额现金、价值变动风险很小的投资。

Cash and cash equivalents of the Company refers to the cash holdings, the deposits that can be paid at any time, and the investments held by the Company with short term (expire within three months from the date of purchase), strong liquidity and low risk of value change, which is easily converted to a known amount of cash.

5、外币业务和外币报表折算

5. Foreign currency business and conversion of foreign currency statement

(1) 外币交易的折算方法

(1) Conversion method for foreign currency transactions

本公司发生的外币交易在初始确认时，按交易日的即期汇率（通常指中国人民银行公布的当日外汇牌价的中间价，下同）折算为记账本位币金额，但公司发生的外币兑换业务或涉及外币兑换的交易事项，按照实际采用的汇率折算为记账本位币金额。

The foreign currencies in the Company's foreign currency transactions are converted into the amount of recording currency according to the spot rate on the transaction day (generally it refers to the middle rate of foreign exchange rate on that day published by the People's Bank of China, the same below) during initial recognition, while the foreign currencies in the foreign currency exchange business or the transactions involving foreign currency exchange of the Company are converted into the amount of recording currency according to the exchange rate actually used.

(2) 对于外币货币性项目和外币非货币性项目的折算方法

(2) Conversion method for monetary items and nonmonetary items in the foreign currency

transactions

资产负债表日，对于外币货币性项目采用资产负债表日即期汇率折算，由此产生的汇兑差额，除：①属于与购建符合资本化条件的资产相关的外币专门借款产生的汇兑差额按照借款费用资本化的原则处理；②用于境外经营净投资有效套期的套期工具的汇兑差额（该差额计入其他综合收益，直至净投资被处置才被确认为当期损益）以及③可供出售的外币货币性项目除摊余成本之外的其他账面余额变动产生的汇兑差额计入其他综合收益之外，均计入当期损益。

For the balance sheet date, the spot rate on the balance sheet date will be adopted in the conversion of the monetary items of foreign currency. The resulting exchange differences, except: ① The exchange differences caused by special foreign currency loan related to acquiring and constructing assets which meet capitalization conditions is disposed in the principle of the capitalization of borrowing expense; ② Exchange differences of arbitrage tool used for effective hedging of net investment in overseas operations (such differences is included into other comprehensive income which will be confirmed as current profits and losses until net investment is disposed) and ③ Except exchange differences arising from changes in other book balance except for amortized cost is included into other comprehensive income, other saleable foreign currency monetary items are included into current profits and losses.

编制合并财务报表涉及境外经营的，如有实质上构成对境外经营净投资的外币货币性项目，因汇率变动而产生的汇兑差额，计入其他综合收益；处置境外经营时，转入处置当期损益。

Where the preparation of combined financial statement involves overseas operations, if any foreign currency monetary item constitutes a net investment in overseas operations in essence, the exchange difference resulting from the change of exchange rate shall be included in the item of "other comprehensive benefits": when dealing with overseas operations, it shall be included in the profits and losses of the current period of disposal.

以历史成本计量的外币非货币性项目，仍采用交易发生日的即期汇率折算的记账本位币金额计量。以公允价值计量的外币非货币性项目，采用公允价值确定日的即期汇率折算，折算后的记账本位币金额与原记账本位币金额的差额，作为公允价值变动（含汇率变动）处理，计入当期损益或确认为其他综合收益。

For foreign currency non-monetary items measured at historic cost, it shall be measured by the amount of recording currency that is converted with the spot rate at the transaction occurrence date. For foreign currency non-monetary items measured by fair value, spot rate on the fair value determination day will be used for conversion. The difference between the converted recording currency amount and the original recording currency amount will be treated as the changes in fair value (including changes in exchange rate) and included into the current profits and losses or other comprehensive income.

（3）外币财务报表的折算方法

(3) Translation method of foreign currency in financial statements

编制合并财务报表涉及境外经营的，如有实质上构成对境外经营净投资的外币货币性项目，因汇率变动而产生的汇兑差额，作为“外币报表折算差额”确认为其他综合收益；处置境外经营时，计入处置当期损益。

Where the preparation of consolidated financial statements is involved in overseas operations, in case of any foreign currency monetary items of net investment in an overseas operation substantially, then the exchange balance occurred caused by the changes in exchange rate shall be listed in "Translation Reserve"

of the owner's equity. When disposing overseas operation, it shall be included into the profits and losses in the disposal period.

境外经营的外币财务报表按以下方法折算为人民币报表：资产负债表中的资产和负债项目，采用资产负债表日的即期汇率折算；股东权益类项目除“未分配利润”项目外，其他项目采用发生时的即期汇率折算。利润表中的收入和费用项目，采用交易发生日的即期汇率折算。年初未分配利润为上一年折算后的期末未分配利润；年末未分配利润按折算后的利润分配各项目计算列示；折算后资产类项目与负债类项目和股东权益类项目合计数的差额，作为外币报表折算差额，确认为其他综合收益。处置境外经营并丧失控制权时，将资产负债表中股东权益项目下列示的、与该境外经营相关的外币报表折算差额，全部或按处置该境外经营的比例转入处置当期损益。

The foreign currency financial statement of overseas operation shall be converted as CNY statement according to the following methods: the assets and liabilities in the balance sheet shall be translated at the spot exchange rate on the balance sheet date, and other items in the stockholders' equity shall be converted at the spot exchange rate on the date of transaction, except for the items of undistributed profits. Income and expense items in the profit statement shall be translated at the spot exchange rate on the date of transaction. Undistributed profits at the beginning of the year is the year-end undistributed profit after conversion of last year; the undistributed profits at the end of the year is calculated and listed according to the profit distribution of each project after conversion. The balance of the total amount among the asset items and liabilities items and shareholders' equities items after conversion is recognized as foreign currency statement conversion balance, which shall be recognized as other comprehensive income. In case of overseas operation disposal and loss of control power, the foreign currency statement conversion balance presented under the shareholders' equities item in the balance sheet which is related to this overseas operation is transferred wholly or according to the ratio of the overseas operation into the disposal of current profits and losses.

外币现金流量以及境外子公司的现金流量，采用现金流量发生日的即期汇率折算。汇率变动对现金的影响额作为调节项目，在现金流量表中单独列报。

The foreign currency cash flow and cash flow of overseas subsidiaries will be converted by the spot rate at the cash flow occurrence date. The influenced amount of cash due to the change of exchange rate, as an adjustment item, shall be separately listed in the cash flow statement.

年初数和上期实际数按照上期财务报表折算后的数额列示。

The opening amount of the year and actual amount for the previous period shall be presented according to the amount after conversion of financial statement of the previous period.

在处置本公司在境外经营的全部所有者权益或因处置部分股权投资或其他原因丧失了对境外经营控制权时，将资产负债表中所有者权益项目下列示的、与该境外经营相关的归属于母公司所有者权益的外币报表折算差额，全部转入处置当期损益。

When dealing with the rights and interests of all the owners of the Company's overseas operations or losing control over overseas operations due to the disposal of some equity investments or other reasons, the balance shown below in the owner's equity items in the balance sheet and the foreign currency statement related to the overseas operation belonging to the owner's equity of the parent company shall be transferred to the current profits and losses for disposal.

在处置部分股权投资或其他原因导致持有境外经营权益比例降低但不丧失对境外经营控制权

时，与该境外经营处置部分相关的外币报表折算差额将归属于少数股东权益，不转入当期损益。在处置境外经营为联营企业或合营企业的部分股权时，与该境外经营相关的外币报表折算差额，按处置该境外经营的比例转入处置当期损益。

In case of the decrease of the ratio of overseas operation without lossing of control power due to disposal of part of the equity investment or other reasons, the conversion balance related to the disposal of part of related currency in the overseas operation shall be attributable to the minority shareholders' equities, and not converted into the current profit and loss. In case of disposal of part of the equity of the joint enterprise or associated enterprises in the overseas operation, the conversion balance related to the overseas operation shall be converted into the profits and losses in the disposal period based on the ratio to dispose overseas operation.

6、应收款项

6. Accounts receivables

应收款项包括应收账款、其他应收款等。

The receivables contain accounts receivable and other receivables, etc.

(1) 单项金额重大并单独计提坏账准备的应收款项

单项金额重大的判断依据或金额标准	期末余额为 200 万元以上的应收账款、余额为 100 万元以上的其他应收款。
单项金额重大并单项计提坏账准备的计提方法	单独进行减值测试，有客观证据表明其发生了减值的，应当根据其未来现金流量现值低于其账面价值的差额确认减值损失，个别认定计提坏账准备，经减值测试后不存在减值的，应当包括在具有类似风险组合特征的应收款项中计提坏账准备。

(1) Accounts receivables with significant individual amounts and separate provision for bad debts

Judgment basis for single significant amount or amount standard	Receivables with ending balance of CNY two million above and other receivables with the balance of more than CNY one million.
Method for withdrawing significant individual amounts and separate provision for bad debts	Conduct impairment test independently; if there are objective evidences that indicate that it has impairments, the impairment losses shall be recognized based on the balance that the current value of the future cash flow is lower than the book value, and affirm provisions for bad debts individually; if there is no impairment after the impairment test, it shall make provisions for bad debts in the account receivables with the similar risk profile features.

(2) 按信用风险特征组合计提坏账准备的应收款项

(2) Accounts receivables for withdrawing bad-debt provision as per the portfolio of credit risks characteristics

① 确定组合的依据及坏账准备的计提方法

① Portfolio determination basis and method for withdrawing bad debt provision

按信用风险特征组合计提坏账准备的计提方法（账龄分析法、余额百分比法、其他方法）

账龄分析法组合	按账龄计提坏账准备
合并报表范围内公司组合	不计提坏账准备
其他组合名称	披露应收账款计提坏账准备的方法

比克希汽车科技（合肥）有限公司 2020 年度财务报表附注
Notes to Financial Statement for 2020 of PKC Vehicle Technology (Hefei) Co., Ltd

The withdrawing method for bad debt provision by combination Method of withdrawing bad debt provision as per the portfolio of credit risks characteristics (aging analysis method, balance percentage method, other methods)

Aging analysis method combination	Withdraw bad debt provision based on aging analysis
Company profolio in consolidated statement	Non-provision for bad-debts
Name of other profolios	Method of disclosure of withdrawing bad debts from accounts receivable

②账龄分析法

账龄	应收账款计提比例 (%)	其他应收款计提比例 (%)
1 年以内 (含 1 年, 以下同)	5.00	5.00
1-2 年	10.00	10.00
2-3 年	20.00	20.00
3-4 年	50.00	50.00
4-5 年	80.00	80.00
5 年以上	100.00	100.00

② Aging-of-accounts method

Aging	Proportion of accounts receivable (%)	Proportion of other receivables (%)
Within 1 year (including 1 year, similarly hereinafter)	5.00	5.00
1-2 years	10.00	10.00
2-3 years	20.00	20.00
3-4 years	50.00	50.00
4-5 years	80.00	80.00
Over 5 years	100.00	100.00

③余额百分比法

③ Balance percentage method

不适用。

Not Applicable.

④其他方法

④ Other methods

组合中采用其他方法计提坏账准备的无风险组合，不计提坏账准备。

Non-risky profolio withdrawn with provision for bad debts by other methods in profolio, will not be withdrawn with bad debt reserve.

(3) 单项金额不重大但单独计提坏账准备的应收款项

单项计提坏账准备的理由	有客观证据表明其发生减值的
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坏账准备的计提方法	根据其未来现金流量现值低于其账面价值的差额确认减值损失。
(3) Accounts receivable with insignificant single amount but separate provision for bad debts	
Reasons for individually withdrawing bad-debt provisions	Objective evidences that indicate that it has impairments
Withdrawing method of bad-debt provision	Impairment loss shall be recognized according to the difference of the present value of future cash flows lower than book value.

(4) 对应收票据、预付款项、长期应收款等其他应收款项，存在减值迹象的，根据其未来现金流量现值低于其账面价值的差额计提坏账准备。

(4) Withdraw bad debts provision for the bill receivable, prepayments, interest receivable, long-term accounts receivable and other accounts receivable with depreciation signs according to the difference of the present value of future cash flows lower than book value.

(5) 坏账准备的转回

如有客观证据表明该应收款项价值已恢复，且客观上与确认该损失后发生的事项有关，原确认的减值损失予以转回，计入当期损益。但是，该转回后的账面价值不超过假定不计提减值准备情况下该应收款项在转回日的摊余成本。

(5) Restitution of bad debt provision

If there is objective evidence proving that the value of such receivables has been restored and it is objectively related to the event occurring after recognizing such loss, the impairment loss recognized originally shall be restituted and included into the current profits and losses. However, the restituted book value shall not exceed the amortized cost of such receivables on the restitution date in the case of not calculating and withdrawing the impairment reserves.

7、存货

7. Inventory

(1) 存货的分类

(1) Inventory classification

存货主要包括原材料、在产品、周转材料、库存商品。

The inventory mainly includes raw materials, product in process, turnover materials and goods on hand.

(2) 存货取得和发出的计价方法

(2) Price calculation methods for obtaining and delivering the inventories

存货在取得时按实际成本计价，存货成本包括采购成本、加工成本和其他成本。领用和发出时按加权平均法计价。

The inventory will be priced by actual cost when obtaining, and inventory costs include purchase costs, processing costs and other costs. It shall be priced by the weighted average method when receiving and issuing.

(3) 存货可变现净值的确认和跌价准备的计提方法

(3) Recognition of the net realizable value of inventory and the method for calculating inventory falling price reserves

可变现净值是指在日常活动中，存货的估计售价减去至完工时估计将要发生的成本、估计的销售费用以及相关税费后的金额。在确定存货的可变现净值时，以取得的确凿证据为基础，同时考虑持有存货的目的以及资产负债表日后事项的影响。

Net realizable value refers to the amount of the estimated selling price of inventory minus the estimated cost to be incurred at the time of completion, estimated sales expenses and related taxes and fees in daily activities. The net realizable value of inventory is recognized on the basis of the solid evidence obtained, taking into account the purpose of holding inventory and the impact of items after the balance sheet.

在资产负债表日，存货按照成本与可变现净值孰低计量。当其可变现净值低于成本时，提取存货跌价准备。存货跌价准备按单个存货项目的成本高于其可变现净值的差额提取。

On the balance sheet date, inventory is measured at the lower one of cost and net realizable value. When the net realizable value is lower than the cost, the inventory falling price reserves shall be withdrew. Inventory falling price reserves are withdrew based on the balance between the cost of a single inventory item and its net realizable value.

计提存货跌价准备后，如果以前减记存货价值的影响因素已经消失，导致存货的可变现净值高于其账面价值的，在原已计提的存货跌价准备金额内予以转回，转回的金额计入当期损益。

After the provision of inventory revaluation reserve, if the factors affecting the previous write-down inventory value have disappeared, resulting in the net realizable value of inventory being higher than its book value, it shall be reversed in the amount of original provision of inventory revaluation reserve, and the amount of the reversal shall be recorded into the current profit and loss.

(4) 存货的盘存制度为永续盘存制。

(4) The inventory accounting system is a perpetual inventory system.

(5) 低值易耗品和包装物的摊销方法

(5) Amortization method for low value consumables

低值易耗品于领用时按一次摊销法摊销；包装物于领用时按一次摊销法摊销。

Low-value consumables shall be amortized by the method of one-time amortization when receiving. Packing materials shall be amortized by the methods of one-time amortization when receiving.

8、长期股权投资

8. Long-term equity investment

本部分所指的长期股权投资是指本公司对被投资单位具有控制、共同控制或重大影响的长期股权投资。本公司对被投资单位不具有控制、共同控制或重大影响的长期股权投资，作为可供出售金融资产或以公允价值计量且其变动计入当期损益的金融资产核算。

The long-term equity investment refers to the long-term equity investment that the Company has control, joint control or significant impact on the invested unit. The long-term equity investment that the Company fails to have control, joint control or significant impact to the invested unit, shall be calculated as the available-for-sale financial assets or financial assets measured based on fair value whose change is included into current profits and losses.

共同控制，是指本公司按照相关约定对某项安排所共有的控制，并且该安排的相关活动必须经过分享控制权的参与方一致同意后才能决策。重大影响，是指本公司对被投资单位的财务和经营政

策有参与决策的权力，但并不能够控制或者与其他方一起共同控制这些政策的制定。

Joint control refers to the common control of an arrangement in accordance with relevant agreements by the Company, and decision of the related activities of the arrangement must be made upon agreement by the participants sharing control rights. Significant impact refers to the power to participate in the decision-making of the financial and operational policies of the invested entity, but formulation of these policies is not subject to control or joint control by the Group and the with other parties.

(1) 投资成本的确定

(1) Determination of investment cost

对于同一控制下的企业合并取得的长期股权投资，在合并日按照被合并方所有者权益在最终控制方合并财务报表中的账面价值的份额作为长期股权投资的初始投资成本。长期股权投资初始投资成本与支付的现金、转让的非现金资产以及所承担债务账面价值之间的差额，调整资本公积；资本公积不足冲减的，调整留存收益。以发行权益性证券作为合并对价的，在合并日按照被合并方所有者权益在最终控制方合并财务报表中的账面价值的份额作为长期股权投资的初始投资成本，按照发行股份的面值总额作为股本，长期股权投资初始投资成本与所发行股份面值总额之间的差额，调整资本公积；资本公积不足冲减的，调整留存收益。对于非同一控制下的企业合并取得的长期股权投资，在购买日按照合并成本作为长期股权投资的初始投资成本，合并成本包括购买方付出的资产、发生或承担的负债、发行的权益性证券的公允价值之和。合并方或购买方为企业合并发生的审计、法律服务、评估咨询等中介费用以及其他相关管理费用，于发生时计入当期损益。

The long-term equity investment obtained by enterprise combination under the same control shall be deemed as the initial investment cost of the long-term equity investment on the date of the combination according to the share of the book value of the owner's equity of the combined party in the final controlling party's consolidated financial statements. The balance between the initial cost of long-term equity investment and the cash paid, the non-cash assets transferred and the book value of the debt assumed, capital reserve adjustment, if the capital reserve is insufficient to be wrote down, the retained earnings shall be adjusted; In the case of issued equity securities treated as combined consideration, share of book value of owner's equity of merged party in a combined financial statement of the final controlling party shall be regarded as initial investment cost of long-term equity investments on the combining date; capital reserve shall be adjusted in accordance with taking total nominal value of issued share as capital stock, and the difference between the initial investment cost of long-term equity investments and total book value of issued shares; if the capital reserves are insufficient to offset, the retained incomes shall be adjusted. The long-term equity investment obtained from the business merger under the non-unitary control shall be used as the initial investment cost of long-term equity investment according to the combined cost on the purchase date. The combined cost includes the sum of fair value of assets or liabilities of the purchasing party or the equity securities issued. The audit, legal service and evaluation consultation fees and other intermediary fees as well as other relevant management fees of the combining party or acquirer for business combination shall be included in current profit and loss during the occurrence.

除企业合并形成的长期股权投资外的其他股权投资，按成本进行初始计量，该成本视长期股权投资取得方式的不同，分别按照本公司实际支付的现金购买价款、本公司发行的权益性证券的公允价值、投资合同或协议约定的价值、非货币性资产交换交易中换出资产的公允价值或原账面价值、

该项长期股权投资自身的公允价值等方式确定。与取得长期股权投资直接相关的费用、税金及其他必要支出也计入投资成本。

The initial measurement of other equity investments except for the long-term equity investment formed by the business merger shall be carried out according to the costs; in consideration of the different acquisition modes of long-term equity investment, such costs shall be determined respectively by the cash purchase price actually paid by the Company, the fair value of equity securities issued by the Company, value agreed by the investment contract or agreement, the fair value or original book value of assets surrendered in the non-monetary assets exchange transaction, the fair value of the long-term equity investment, etc. The expenses, taxes and other necessary expenditures directly related to the acquisition of the long-term equity investment shall also be included into the investment cost.

(2) 后续计量及损益确认方法

(2) Subsequent Measurement and The Confirmation Method of Profit and Loss

对被投资单位具有共同控制（构成共同经营者除外）或重大影响的长期股权投资，采用权益法核算。此外，公司财务报表采用成本法核算能够对被投资单位实施控制的长期股权投资。

The long-term equity investment implementing the joint control (except constituting the joint operator) or significant impact upon the invested unit shall adopt the equity method for accounting. In addition, the Company's financial statements can be calculated by cost method to invest in the long-term equity of the invested unit.

①成本法核算的长期股权投资

① Long term equity investment calculated by cost method

采用成本法核算时，长期股权投资按初始投资成本计价，追加或收回投资调整长期股权投资的成本。除取得投资时实际支付的价款或者对价中包含的已宣告但尚未发放的现金股利或者利润外，当期投资收益按照享有被投资单位宣告发放的现金股利或利润确认。

When the cost method is adopted for accounting, the long-term equity investment shall be valued according to the initial investment cost and the long-term equity investment cost shall be adjusted by increasing or recovering the investment. The current investment income shall be recognized by the cash dividends or profits announced and issued by the invested unit, except for the actual price paid when the investment is obtained or the cash dividends or profits which have been declared but not issued in the consideration.

②权益法核算的长期股权投资

② Long term equity investment calculated by equity method

采用权益法核算时，长期股权投资的初始投资成本大于投资时应享有被投资单位可辨认净资产公允价值份额的，不调整长期股权投资的初始投资成本；初始投资成本小于投资时应享有被投资单位可辨认净资产公允价值份额的，其差额计入当期损益，同时调整长期股权投资的成本。

When the equity method is used for calculation, if the initial investment cost of long-term equity investment is greater than the fair value share of identifiable net assets of the invested unit, the initial investment cost of long-term equity investment shall not be adjusted; otherwise, the difference shall be recorded into the current profit and loss, and the cost of long-term equity investment shall be adjusted.

采用权益法核算时，按照应享有或应分担的被投资单位实现的净损益和其他综合收益的份额，分别确认投资收益和其他综合收益，同时调整长期股权投资的账面价值；按照被投资单位宣告分派的利润或现金股利计算应享有的部分，相应减少长期股权投资的账面价值；对于被投资单位除净损益、其他综合收益和利润分配以外所有者权益的其他变动，调整长期股权投资的账面价值并计入资

本公积。在确认应享有被投资单位净损益的份额时，以取得投资时被投资单位各项可辨认资产等的公允价值为基础，对被投资单位的净利润进行调整后确认。被投资单位采用的会计政策及会计期间与本公司不一致的，按照本公司的会计政策及会计期间对被投资单位的财务报表进行调整，并据以确认投资收益和其他综合收益。对于本公司与联营企业及合营企业之间发生的交易，投出或出售的资产不构成业务的，未实现内部交易损益按照享有的比例计算归属于本公司的部分予以抵销，在此基础上确认投资损益。但本公司与被投资单位发生的未实现内部交易损失，属于所转让资产减值损失的，不予以抵销。在确认应分担被投资单位发生的净亏损时，以长期股权投资的账面价值和其他实质上构成对被投资单位净投资的长期权益减记至零为限。此外，如本公司对被投资单位负有承担额外损失的义务，则按预计承担的义务确认预计负债，计入当期投资损失。被投资单位以后期间实现净利润的，本公司在收益分享额弥补未确认的亏损分担额后，恢复确认收益分享额。

Under the equity method, in accordance with the net profit and loss that should be enjoyed or shared and other comprehensive incomes realized by the invested unit, the investment income and other comprehensive incomes shall be recognized respectively, and meanwhile the book value of the long-term equity investment shall be adjusted; Calculate the entitled portion of the profits or cash dividends declared to be distributed by the invested unit, and reduce the book value of the long-term equity investment accordingly; For the change of owner's equity of the invested unit except the net profit and loss, other comprehensive incomes and distribution of profits, the book value of long-term equity investment shall be adjusted and included in the capital reserve. When the enjoyed shares of the net profit and loss of the invested unit are recognized, the net profits of the invested unit shall be recognized after the adjustment on the basis of the fair value of all identifiable assets of the invested unit during the investment. If the accounting policy and accounting period adopted by the invested unit are different from those adopted by the Company, the financial statements of the invested unit shall be adjusted in accordance with that of the Company to recognize the investment income and other comprehensive incomes. For the transaction between the Company and associated enterprise or joint ventures, if the assets contributed or sold don't constitute the business, the profit and loss for not realizing the internal transaction shall be set off according to the proportion attributable to the Company, and the profit and loss on investment shall be recognized on this basis. However, for the unrealized loss arising from the internal transaction between the Company and the invested unit, if such transaction loss is defined as the impairment loss of the transferred assets, the offset shall be not made. When the net loss that should be shared with the invested unit is recognized, the book value of the long-term equity investment and other long-term interests that actually constitute the net investment in the invested unit shall be written down to the limit of zero. In addition, if the Company has the obligation to bear additional losses to the invested unit, the estimated liabilities shall be recognized according to the expected obligations and recorded into the current investment loss. If the invested entity achieves net profit during the later period, the Company shall regain and recognize the profit sharing amount after the profit sharing amount makes up the unrecognized loss sharing amount.

③收购少数股权

③ Acquisition of minority holding

在编制合并财务报表时，因购买少数股权新增的长期股权投资与按照新增持股比例计算应享有子公司自购买日（或合并日）开始持续计算的净资产份额之间的差额，调整资本公积，资本公积不足冲减的，调整留存收益。

During preparing combined financial statement, the capital surplus is adjusted based on the difference between the newly increased long-term equity investment due to the purchase of minority equity and the enjoyed share of net assets of the subsidiary continuously calculated from the date of purchase or combination according to the newly increased shareholding ratio. If the amount of capital surplus is insufficient to offset, the retained earnings shall be adjusted.

④处置长期股权投资

④ Disposal of the long-term equity investment

在合并财务报表中，母公司在不丧失控制权的情况下部分处置对子公司的长期股权投资，处置价款与处置长期股权投资相对应享有子公司净资产的差额计入股东权益；母公司部分处置对子公司的长期股权投资导致丧失对子公司控制权的，对于剩余股权，按照其在丧失控制权日的公允价值进行重新计量。处置股权取得的对价与剩余股权公允价值之和，减去按原持股比例计算应享有原有子公司自购买日开始持续计算的净资产的份额之间的差额，计入丧失控制权当期的投资收益。与原有子公司股权投资相关的其他综合收益，在丧失控制权时采用与被购买方直接处置相关资产或负债相同的基础进行会计处理（即，除了在该原有子公司重新计量设定受益计划净负债或净资产导致的变动以外，其余一并转为当期投资收益）。其后，对该部分剩余股权按照《企业会计准则第 2 号——长期股权投资》或《企业会计准则第 22 号——金融工具确认和计量》等相关规定进行后续计量。

The parent company partially disposes the long-term equity investment of the subsidiaries in the case of not losing the control rights in consolidated financial statement. The balance between disposal price and subsidiaries net assets enjoyed corresponding to the disposal of long-term equity investment shall be included into the shareholders' equities; Supposing that the parent company loses the control right for the subsidiary due to the partial disposal of the long-term equity investment for the subsidiary, The remaining equity shall be remeasured according to its fair value on the date of loss of control right. The difference between the sum of the consideration obtained from the disposal of equity and the fair value of the remaining equity minus the share of the net assets of the original subsidiary calculated continuously from the date of purchase calculated according to the original shareholding ratio shall be included in the investment income of the current period when the control right is lost. Other comprehensive income related to the equity investment of the original subsidiary shall be accounted for on the same basis as the acquiree's direct disposal of relevant assets or liabilities when the control right is lost (that is, except for the changes caused by the remeasurement of the net liabilities or net assets of the defined benefit plan of the original subsidiary, the rest shall be transferred to the current investment income). Subsequently, the remaining equity shall be measured in accordance with the accounting standards for Business Enterprises No. 2 - long term equity investment or accounting standards for Business Enterprises No. 22 - recognition and measurement of financial instruments.

其他情形下的长期股权投资处置，对于处置的股权，其账面价值与实际取得价款的差额，计入当期损益。

As for the disposal of the long-term equity investment under other circumstances, the balance between the book value of the disposed equity and the actually-obtained price shall be included in current profit and loss.

采用权益法核算的长期股权投资，处置后的剩余股权仍采用权益法核算的，在处置时将原计入股东权益的其他综合收益部分按相应的比例采用与被投资单位直接处置相关资产或负债相同的基

础进行会计处理。因被投资方除净损益、其他综合收益和利润分配以外的其他所有者权益变动而确认的所有者权益，按比例结转当期损益。

For the long-term equity investment accounted by the equity method, if the residual equity after the disposal shall still be accounted by the equity method, upon the disposal, the part of the other comprehensive incomes that is originally included into the shareholders' equities shall have the accounting treatment on the same basis of the invested unit's directly disposing the relevant assets or liabilities according to the corresponding proportion. However, the other owners' equity which is recognized according to the invested unit's other owners' equity changes shall be carried down to the current profit and loss according to the related proportion, except for the net profit and loss, other comprehensive incomes and profit distribution.

采用成本法核算的长期股权投资，处置后剩余股权仍采用成本法核算的，其在取得对被投资单位的控制之前因采用权益法核算或金融工具确认和计量准则核算而确认的其他综合收益，采用与被投资单位直接处置相关资产或负债相同的基础进行会计处理，并按比例结转当期损益；因采用权益法核算而确认的被投资单位净资产中除净损益、其他综合收益和利润分配以外的其他所有者权益变动按比例结转当期损益。

For the long-term equity investment accounted with the cost method, if the residual equities after disposal are still accounted with the cost method, other comprehensive incomes recognized due to adopting the equity method to account or adopting the financial instrument recognition and measurement standards to account before obtaining control of the invested unit, shall be conducted the accounting treatment on the same basis of the invested unit's directly disposing the relevant assets or liabilities, and shall be carried down to current profit and loss according to the proportion; Except for the net profit and loss, the other comprehensive incomes and profit distribution, the other owners' equities in the invested unit's net assets which are accounted and recognized in the equity method shall be carried down to the current profit and loss according to the related proportion.

9、投资性房地产

9. Investment real estate

投资性房地产是指为赚取租金或资本增值，或两者兼有而持有的房地产。包括已出租的土地使用权、持有并准备增值后转让的土地使用权、已出租的建筑物等。

The investment real estate refers to the real estate that is held to earn the rental and/or for the purpose of capital appreciation. Including rented land use right, holding land use right after that may later transferred when its value adds, rented buildings, etc.

投资性房地产按成本进行初始计量。与投资性房地产有关的后续支出，如果与该资产有关的经济利益很可能流入且其成本能可靠地计量，则计入投资性房地产成本。其他后续支出，在发生时计入当期损益。

The investment real estate is initially measured at cost. If the economic benefits associated with the asset are likely to flow in and its cost are reliably to be measured, subsequent expenditures related to investment real estate are included in the cost of investment real estate. Other subsequent expenses shall be recorded into current profit and loss when they occur.

当投资性房地产被处置、或者永久退出使用且预计不能从其处置中取得经济利益时，终止确认

该项投资性房地产。投资性房地产出售、转让、报废或毁损的处置收入扣除其账面价值和相关税费后计入当期损益。

When the investment property is disposed of or permanently withdrawn from use and is not expected to benefit economically from its disposal, the recognition of the investment property shall be terminated. The amount of disposal income from the sale, transfer, scrap or damage of investment property after deducting its book value and related taxes and fees shall be included in current profits and losses.

10、固定资产

10. Fixed assets

(1) 固定资产确认条件

(1) Recognition conditions for fixed assets

固定资产是指为生产商品、提供劳务、出租或经营管理而持有的，使用寿命超过一个会计年度的有形资产。固定资产仅在与有关的经济利益很可能流入本公司，且其成本能够可靠地计量时才予以确认。固定资产按成本并考虑预计弃置费用因素的影响进行初始计量。

Fixed assets refer to tangible assets held for the purpose of producing commodities, providing labor services, leasing or operation and management, with service life exceeding one fiscal year. Fixed assets are confirmed only when their related economic interests are likely to flow into the Company and their costs can be measured reliably. The initial measurement of fixed assets is measured at cost, taking into account the impact of estimated disposal costs.

(2) 各类固定资产的折旧方法

(2) Depreciation method for various fixed assets

固定资产从达到预定可使用状态的次月起，采用平均年限法在使用寿命内计提折旧。各类固定资产的使用寿命、预计净残值和年折旧率如下：

类别	折旧方法	折旧年限（年）	残值率（%）	年折旧率（%）
运输工具	平均年限法	5.00-10.00	0.00	10.00-20.00
机器设备	平均年限法	3.00-10.00	0.00	10.00-33.33
其他	平均年限法	3.00-5.00	0.00	20.00-33.33

Depreciation of fixed assets is accrued in the service life by adopting the straight-line method from the next month when they reach the expected conditions for use. The service life, anticipated net residual value and yearly depreciation of various fixed assets are as follows:

Category	Depreciation method	Depreciable life (year)	Residuals rate (%)	Yearly depreciation (%)
Transportation facility	Straight-line method	5.00-10.00	0.00	10.00-20.00
Machinery equipment	Straight-line method	3.00-10.00	0.00	10.00-33.33
Others	Straight-line method	3.00-5.00	0.00	20.00-33.33

预计净残值是指假定固定资产预计使用寿命已满并处于使用寿命终了时的预期状态，本公司目前从该项资产处置中获得的扣除预计处置费用后的金额。

The anticipated net residual value refers to the amount that the Company may obtain from the current disposal of fixed assets after deducting the anticipated disposal expenses at the expiration of its expected service life and under the service life is nearly expired.

(3) 固定资产的减值测试方法及减值准备计提方法

(3) Impairment test method and withdrawing method for impairment provision of fixed assets

固定资产的减值测试方法和减值准备计提方法详见附注四、11“长期资产减值”。

See more details about the impairment test method and withdrawing method for impairment provision of fixed asset in Notes IV, 11 "Long-term Asset Impairment".

(4) 融资租入固定资产的认定依据及计价方法

(4) Identification basis and valuation method of fixed assets under financing lease

融资租赁为实质上转移了与资产所有权有关的全部风险和报酬的租赁，其所有权最终可能转移，也可能不转移。以融资租赁方式租入的固定资产采用与自有固定资产一致的政策计提租赁资产折旧。能够合理确定租赁期届满时取得租赁资产所有权的，在租赁资产使用寿命内计提折旧；无法合理确定租赁期届满能够取得租赁资产所有权的，在租赁期与租赁资产使用寿命两者中较短的期间内计提折旧。

Finance lease is the lease that transfers all the risks and rewards related to ownership of assets substantially and its ownership may be or not be transferred. Fixed assets leased in the form of finance lease shall be depreciated in accordance with the same policy as that of self-owned fixed assets. If the ownership of the leasing assets can be reasonably recognized to be obtained upon expiry of the lease term, the depreciation of the leasing assets shall be withdrawn during the service life thereof; If it cannot be recognized that the leased asset can be acquired at the expiration of the lease term reasonably, the depreciation shall be withdrawn in the shorter of the lease term and the remaining service life of the leased asset.

(5) 其他说明

(5) Other explanations

与固定资产有关的后续支出，如果与该固定资产有关的经济利益很可能流入且其成本能可靠地计量，则计入固定资产成本，并终止确认被替换部分的账面价值。除此以外的其他后续支出，在发生时计入当期损益。

The subsequent expenditures related to fixed assets shall be included into fixed assets cost and stop the recognition of the book value of the substitution part if economic benefits related to such fixed assets may flow in and its cost can be reliably measured. Other subsequent expenditures except for this shall be included into the current profits and losses once occurred.

当固定资产处于处置状态或预期通过使用或处置不能产生经济利益时，终止确认该固定资产。固定资产出售、转让、报废或毁损的处置收入扣除其账面价值和相关税费后的差额计入当期损益。

When a fixed asset is disposed of or is expected to produce no economic benefit through its use or disposal, the recognition of the fixed asset shall be terminated. Income from disposal of the sale, transfer, scrap or damage of fixed assets shall be included in current profits and losses after deducting its book value and related taxes and fees.

本公司至少于年度终了对固定资产的使用寿命、预计净残值和折旧方法进行复核，如发生改变则作为会计估计变更处理。

The Company shall review the service life, anticipated net residuals and depreciation method of the fixed assets at least by the end of the year. In case of any change, it shall be deemed as accounting estimate change.

11、长期资产减值

11. Long-lived asset impairment

对于固定资产、在建工程、使用寿命有限的无形资产、以成本模式计量的投资性房地产及对子公司、合营企业、联营企业的长期股权投资等非流动非金融资产，本公司于资产负债表日判断是否存在减值迹象。如存在减值迹象的，则估计其可收回金额，进行减值测试。商誉、使用寿命不确定的无形资产和尚未达到可使用状态的无形资产，无论是否存在减值迹象，每年均进行减值测试。

For fixed assets, projects under construction, intangible assets with limited service life, investment real estate measured in cost mode and non-current non-financial assets such as long-term equity investment in subsidiaries, joint ventures and consortium, the Company shall judge whether there are signs of impairment on the balance sheet date. If there are signs of impairment, the recoverable amount shall be estimated and the impairment test shall be carried out. Goodwill, intangible assets with uncertain service life and intangible assets that have not yet reached the usable state shall be tested annually whether there are signs of impairment or not.

减值测试结果表明资产的可收回金额低于其账面价值的，按其差额计提减值准备并计入减值损失。可收回金额为资产的公允价值减去处置费用后的净额与资产预计未来现金流量的现值两者之间的较高者。资产的公允价值根据公平交易中销售协议价格确定；不存在销售协议但存在资产活跃市场的，公允价值按照该资产的买方出价确定；不存在销售协议和资产活跃市场的，则以可获取的最佳信息为基础估计资产的公允价值。处置费用包括与资产处置有关的法律费用、相关税费、搬运费以及为使资产达到可销售状态所发生的直接费用。资产预计未来现金流量的现值，按照资产在持续使用过程中和最终处置时所产生的预计未来现金流量，选择恰当的折现率对其进行折现后的金额加以确定。资产减值准备按单项资产为基础计算并确认，如果难以对单项资产的可收回金额进行估计的，以该资产所属的资产组确定资产组的可收回金额。资产组是能够独立产生现金流入的最小资产组合。

For assets that implied by the impairment test of recoverable amount less than book value, impairment reserves shall be calculated based on the balance and recorded into impairment losses. Recoverable amount refers to the higher one between fair value of the assets minus the disposal expenses and the present value of expected future cash flow of the assets. The fair value of the asset shall be recognized according to the sales agreement in the fair transaction; if there is no sales agreement but there is an active market of assets, the fair value shall be recognized according to buyer's price of the asset; If the sales agreement and the active market of assets do not exist, the fair value of assets shall be estimated based on the best information acquired. The disposal expenses shall include the legal expenses related to the asset disposal, relevant taxes, carriage expenses as well as the direct expenses for achieving the available-for-sale status. The present value of the expected future cash flow of assets shall be recognized by the discounted cash with an appropriate discount rate, on the basis of the expected future cash flow generated during the continued use and final disposal of assets. Impairment reserves of assets shall be calculated and recognized based on single assets. If it is unavailable to estimate the recoverable amount of single assets, the recoverable amount of an assets group shall be recognized based on which group the assets belong to. Assets group is the smallest portfolio that can generate cash inflows independently.

在财务报表中单独列示的商誉，在进行减值测试时，将商誉的账面价值分摊至预期从企业合并的协同效应中受益的资产组或资产组组合。测试结果表明包含分摊的商誉的资产组或资产组组合的

可收回金额低于其账面价值的，确认相应的减值损失。减值损失金额先抵减分摊至该资产组或资产组组合的商誉的账面价值，再根据资产组或资产组组合中除商誉以外的其他各项资产的账面价值所占比重，按比例抵减其他各项资产的账面价值。

For goodwill listed separately in financial statements, book value of goodwill shall be amortized into the assets group or portfolio of assets expected to be benefit from the synergistic effect of enterprise merger during the impairment test. For assets group or combination of assets groups of apportioned goodwill implied by the impairment test of recoverable amount less than book value, impairment reserves shall be recognized. The amount of impairment losses shall first offset book value of the goodwill apportioned to the assets group or combination of assets groups, and then offset proportionally book value of other assets according to the proportion of the book value of other assets other than goodwill in assets group or combination of assets groups.

上述资产减值损失一经确认，以后期间不予转回价值得以恢复的部分。

Once the impairment losses of the above-mentioned assets have been recognized, the part of the value that can be restored in the future shall not be switched back.

12、在建工程

12. Construction in Process

在建工程成本按实际工程支出确定，包括在建期间发生的各项工程支出工程达到预定可使用状态前的资本化的借款费用以及其他相关费用等。在建工程在达到预定可使用状态后结转为固定资产。

The cost of construction in progress shall be recognized as per actual engineering expenditures, including various engineering expenditures in the construction process, capitalized loan expenses for making the engineering reach the expected serviceable condition, other relevant costs, etc. When the project under construction reaches its intended usable state, it shall be converted to fixed assets.

在建工程的减值测试方法和减值准备计提方法详见附注四、11“长期资产减值”。

See more details about the impairment test method and withdrawing method impairment provision of construction in progress in Notes IV, 11"Long-term Asset Impairment".

13、借款费用

13. Borrowing costs

借款费用包括借款利息、折价或溢价的摊销、辅助费用以及因外币借款而发生的汇兑差额等。可直接归属于符合资本化条件的资产的购建或者生产的借款费用，在资产支出已经发生、借款费用已经发生、为使资产达到预定可使用或可销售状态所必要的购建或生产活动已经开始时，开始资本化；构建或者生产的符合资本化条件的资产达到预定可使用状态或者可销售状态时，停止资本化。其余借款费用在发生当期确认为费用。

Borrowing costs include interest on borrowing, amortization of discounts or premiums, ancillary costs and exchange differences arising from foreign currency borrowing. For borrowing costs directly attributable to the acquisition, construction or production of assets eligible for capitalization, the capitalization shall begin when asset expenditures and borrowing costs have occurred, and the acquisition, construction or production activities necessary to enable assets to reach the intended usable or saleable status have begun; the capitalization shall be discontinued when the assets eligible for capitalization purchased, constructed or produced reach the intended usable or saleable status. Other borrowing costs are

recognized as expenses in the current period of occurrence.

专门借款当期实际发生的利息费用，减去尚未动用的借款资金存入银行取得的利息收入或进行暂时性投资取得的投资收益后的金额予以资本化；一般借款根据累计资产支出超过专门借款部分的资产支出加权平均数乘以所占用一般借款的资本化率，确定资本化金额。资本化率根据一般借款的加权平均利率计算确定。

The amount of the actual interest expenses incurred in the current period of special borrowings deducting the interest income earned by depositing unspent borrowing funds in banks or the investment incomes earned by temporary investments shall be capitalized; for general borrowings, the amount of capitalization shall be determined by multiplying the weighted average of assets expenditures whose accumulated assets expenditures exceed the special borrowings by the capitalization rate of the general borrowings. The capitalization rate shall be determined by calculating the weighted average interest rate of general borrowings.

资本化期间内，外币专门借款的汇兑差额全部予以资本化；外币一般借款的汇兑差额计入当期损益。

In the capitalization period, exchange differences of special foreign currency loans shall be capitalized. Exchange differences of general foreign currency loans shall be included in current profits and losses.

符合资本化条件的资产指需要经过相当长时间的购建或者生产活动才能达到预定可使用或可销售状态的固定资产、投资性房地产和存货等资产。

Assets meeting capitalization conditions refer to the fixed asset, investment real estate, inventory and other assets which can reach the preset using or selling conditions after quite a long time of acquisition and construction or production.

如果符合资本化条件的资产在购建或生产过程中发生非正常中断、并且中断时间连续超过 3 个月的，暂停借款费用的资本化，直至资产的购建或生产活动重新开始。

If an abnormal interruption occurs in the acquisition, construction or production of assets eligible for capitalization and the interruption lasts for more than three consecutive months, the capitalization of borrowing costs shall be suspended until the acquisition, construction or production of assets resumes.

14、无形资产

14. Intangible Assets

(1) 无形资产

(1) Intangible Assets

无形资产是指本公司拥有或者控制的没有实物形态的可辨认非货币性资产。

Intangible assets refer to identifiable non-monetary assets possessed or controlled by the Company without physical form.

无形资产按成本进行初始计量。与无形资产有关的支出，如果相关的经济利益很可能流入本公司且其成本能可靠地计量，则计入无形资产成本。除此以外的其他项目的支出，在发生时计入当期损益。

Intangible assets shall be initially measured at cost. Expenditures related to intangible assets shall be included in the costs of intangible assets if the relevant economic benefits are likely to flow into the Company and the costs can be reliably measured. Expenditures on other items shall be included into

current profits and losses at the time of occurrence.

取得的土地使用权通常作为无形资产核算。自行开发建造厂房等建筑物，相关的土地使用权支出和建筑物建造成本则分别作为无形资产和固定资产核算。如为外购的房屋及建筑物，则将有关价款在土地使用权和建筑物之间进行分配，难以合理分配的，全部作为固定资产处理。

Land usage right acquired is usually calculated as an intangible asset. As for buildings such as self-developed and constructed workshops, etc., the related land usage right expenditure and construction cost of the buildings shall be calculated as intangible asset and fixed asset respectively. As for houses and buildings purchased, the related costs are distributed between the land use right and the buildings, and costs that have difficulty to be disposed shall be disposed as fixed asset.

使用寿命有限的无形资产自可供使用时起，对其原值减去预计净残值和已计提的减值准备累计金额在其预计使用寿命内采用直线法分期平均摊销。使用寿命不确定的无形资产不予摊销。

Since the intangible assets with limited service life are available for use, the original value minus the estimated net residual value and the accumulated amount of impairment reserves shall be amortized by the straight-line method in phases during their expected service life. Intangible assets with an indefinite service life shall not be amortized.

期末，对使用寿命有限的无形资产的使用寿命和摊销方法进行复核，如发生变更则作为会计估计变更处理。此外，还对使用寿命不确定的无形资产的使用寿命进行复核，如果有证据表明该无形资产为企业带来经济利益的期限是可预见的，则估计其使用寿命并按照使用寿命有限的无形资产的摊销政策进行摊销。

At the end of the period, the service life and the amortization method for intangible assets with limited service life shall be reviewed and any changes shall be treated as changes in the accounting estimation. Besides, the service life of the intangible assets with uncertain service life shall be reviewed; if it is proved that its time limit of generating economic benefits can be predictable, its service life shall be estimated and amortization shall be made according to the amortization policy for intangible assets with limited service life.

（2）研究与开发支出

(2) Research and development expenditure

本公司内部研究开发项目的支出分为研究阶段支出与开发阶段支出。

The expenditures of internal research and development items consist of expenditures in the research stage and expenditures in the development stage.

研究阶段的支出，于发生时计入当期损益。

Expenditures at the stage of research shall be included into current profits and losses at the time of occurrence.

开发阶段的支出同时满足下列条件的，确认为无形资产，不能满足下述条件的开发阶段的支出计入当期损益：

When the expenditures in the development stage meet the following conditions at the same time, such assets shall be recognized as intangible assets; otherwise, the expenditures in the development stage shall be included into the current profits and losses:

①完成该无形资产以使其能够使用或出售在技术上具有可行性；

①The intangible assets shall be recognized so that it can be used or sold with feasibility in

technology;

②具有完成该无形资产并使用或出售的意图；

②with the intention to complete, use or sell the intangible assets;

③无形资产产生经济利益的方式，包括能够证明运用该无形资产生产的产品存在市场或无形资产自身存在市场，无形资产将在内部使用的，能够证明其有用性；

③ The modes of intangible assets generating economic benefits include proving that the market of product produced by the intangible assets or the market of intangible assets itself exists; the usefulness of the intangible assets shall be demonstrated if being used internally;

④有足够的技术、财务资源和其他资源支持，以完成该无形资产的开发，并有能力使用或出售该无形资产；

④ With the support of adequate technical, financial resources and other resources to complete the development of the intangible assets, and have the ability to use or sell the intangible assets;

⑤归属于该无形资产开发阶段的支出能够可靠地计量。

⑤ Expenditures attributable to the development phase of intangible assets can be measured reliably. 无法区分研究阶段支出和开发阶段支出的，将发生的研发支出全部计入当期损益。

The expenditures in the research stage and development stage, if failing to be classified, shall be totally included into the current profits and losses.

(3) 无形资产的减值测试方法及减值准备计提方法

(3) Impairment test method and withdrawing method for impairment provision of intangible assets 无形资产的减值测试方法和减值准备计提方法详见附注四、11“长期资产减值”。

See more details about the impairment test method and withdrawing method for impairment provision of intangible assets in Notes IV, 11 "Long-term Asset Impairment".

15、职工薪酬

15. Employee compensation

本公司职工薪酬主要包括短期职工薪酬、离职后福利、辞退福利以及其他长期职工福利。其中：

The Company's employee compensation mainly includes short-term employee compensation, after-service benefits, dismissal benefits and other long-term employee benefits. Among them:

短期薪酬主要包括工资、奖金、津贴和补贴、职工福利费、医疗保险费、生育保险费、工伤保险费、住房公积金、工会经费和职工教育经费、非货币性福利等。本公司在职工为本公司提供服务的会计期间将实际发生的短期职工薪酬确认为负债，并计入当期损益或相关资产成本。其中非货币性福利按公允价值计量。

Short-term compensations mainly include wages, bonuses, allowances and subsidies, employee benefits expenses, medical insurance premiums, maternity insurance premiums, industrial injury insurance premiums, housing provident funds, trade union and employee education funds, non-monetary benefits, etc. During the accounting period in which employees provide services to the Company, the Company shall recognize the actual short-term employee compensations incurred as liabilities which shall be included into the current profits and losses or the costs of related assets. Among them, non-monetary welfare shall be measured at fair value.

离职后福利主要包括基本养老保险、失业保险以及年金等。离职后福利计划包括设定提存计划及设定受益计划。采用设定提存计划的，相应的应缴存金额于发生时计入相关资产成本或当期损益。本公司的设定受益计划，具体为本公司聘请独立精算师根据预期累计福利单位法，采用无偏且相互一致的精算假设对有关人口统计变量和财务变量等作出估计，计量设定受益计划所产生的义务，并确定相关义务的归属期间。于资产负债表日，本公司将设定受益计划所产生的义务按现值列示，并将当期服务成本计入当期损益。

After-service benefits mainly include basic endowment insurance, unemployment insurance and annuity. After-service benefits plans include defined contribution plans and defined benefit plans. If a defined contribution plan is adopted, the corresponding amount of deposit payable shall be included in the costs of the relevant assets or current profits and losses at the time of occurrence. The Company's defined benefit plan is to employ independent actuaries to estimate the demographic and financial variables based on the expected cumulative benefit unit method, with unbiased and consistent actuarial assumptions, to measure the obligations arising from the defined benefit plan and to determine the attribution period of the related obligations. On the balance sheet date, the Company shall list the obligations arising from the defined benefit plans in the present value, and the current service cost shall be included in the current profits and losses.

在职工劳动合同到期之前解除与职工的劳动关系，或为鼓励职工自愿接受裁减而提出给予补偿的建议，在本公司不能单方面撤回因解除劳动关系计划或裁减建议所提供的辞退福利时，和本公司确认与涉及支付辞退福利的重组相关的成本两者孰早日，确认辞退福利产生的职工薪酬负债，并计入当期损益。但辞退福利预期在年度报告期结束后十二个月不能完全支付的，按照其他长期职工薪酬处理。

For the labor relations released with any employee prior to the expiration of the labor contract or proposals for any compensation for the purpose of encouraging the employee to accept a layoff, on an earlier date among dates where the Company is unable to unilaterally withdraw its labor relations plan or dismissal benefits for layoff proposals and recognizes the costs associated with the reconstruction involving the payment of dismissal benefits, the Company shall recognize liabilities of employee compensation incurred due to the dismissal benefits which shall be included into current profits and losses. However, if the dismissal benefits are not expected to be fully paid within 12 months after the end of the annual reporting period, they shall be treated according to other long-term employee compensations.

职工内部退休计划采用与上述辞退福利相同的原则处理。本公司将自职工停止提供服务日至正常退休日的期间拟支付的内退人员工资和缴纳的社会保险费等，在符合预计负债确认条件时，计入当期损益（辞退福利）。

Early retirement plans for employees shall be treated in the same way as the above mentioned dismissal benefits. The wages to be paid and social insurance premiums to be contributed of early retired employees from the day when the employees cease to provide services to the day of normal retirement shall be included into current profits and losses (dismissal benefits) when the conditions for recognition of the expected liabilities are met.

本公司向职工提供的其他长期职工福利，符合设定提存计划的，按照设定提存计划进行会计处理，除此之外按照设定受益计划进行会计处理。

Other long-term employee benefits provided by the Company to employees that meet the defined

contribution plans shall be accounted for according to the defined contribution plans, otherwise they shall be accounted for according to the defined benefit plans.

16、预计负债

16. Expected liabilities

当与或有事项相关的义务同时符合以下条件，确认为预计负债：（1）该义务是本公司承担的现时义务；（2）履行该义务很可能导致经济利益流出；（3）该义务的金额能够可靠地计量。

When the obligations related to contingencies meet the following conditions at the same time, they shall be recognized as expected liabilities: (1) the obligation is the current obligation of the Company; (2) the performance of the obligation is likely to lead to the outflow of economic benefits; (3) the amount of the obligation can be reliably measured.

在资产负债表日，考虑与或有事项有关的风险、不确定性和货币时间价值等因素，按照履行相关现时义务所需支出的最佳估计数对预计负债进行计量。

On the balance sheet date, the expected liabilities are measured according to the best estimate of the expenditure required to fulfill the relevant current obligations, considering the risks, uncertainties and time value of currency associated with contingencies.

如果清偿预计负债所需支出全部或部分预期由第三方补偿的，补偿金额在基本确定能够收到时，作为资产单独确认，且确认的补偿金额不超过预计负债的账面价值。

If all or part of the expenditure required to settle the expected liabilities is expected to be compensated by a third party, the amount of compensation shall be recognized separately as an asset when it is basically determined that it can be received, and the amount of compensation recognized shall not exceed the book value of the expected liabilities.

17、收入

17. Income

（1）商品销售收入

(1) Income from commodity sales

在已将商品所有权上的主要风险和报酬转移给买方，既没有保留通常与所有权相联系的继续管理权，也没有对已售商品实施有效控制，收入的金额能够可靠地计量，相关的经济利益很可能流入企业，相关的已发生或将发生的成本能够可靠地计量时，确认商品销售收入的实现。

When the main risk and remuneration of the goods ownership have been transferred to the buyer and neither the management rights usually associated with ownership, nor the effective control of the sale of goods have been retained, the amount of incomes can be measured reliably, the related economic benefits may flow to the enterprise, and the related cost incurred or to be incurred can be measured reliably, the realization on sales revenues shall be recognized.

（2）提供劳务收入

(2) Providing service income

在提供劳务交易的结果能够可靠估计的情况下，于资产负债表日按照完工百分比法确认提供的劳务收入。劳务交易的完工进度按已完工作的测量确定。

Under the condition that the result of the supplied service transaction can make realizable evaluation, relevant labor service income shall be recognized by completion percentage method on the balance sheet

date. The schedule of completion of the labor service transaction shall be measured and confirmed as per the completed work.

提供劳务交易的结果能够可靠估计是指同时满足：①收入的金额能够可靠地计量；②相关的经济利益很可能流入企业；③交易的完工程度能够可靠地确定；④交易中已发生和将发生的成本能够可靠地计量。

The results of providing service transaction can be reliably estimated, which means that the following conditions shall be met at the same time: ① The amount of revenue can be measured in a reliable way; ② The related economic benefits are likely to flow into the enterprise; ③ The completion degree of the transaction can be recognized reliably; ④ The costs incurred or to be incurred in the transaction can be measured reliably.

如果提供劳务交易的结果不能够可靠估计，则按已经发生并预计能够得到补偿的劳务成本金额确认提供的劳务收入，并将已发生的劳务成本作为当期费用。已经发生的劳务成本如预计不能得到补偿的，则不确认收入。

If the results of providing service transaction cannot be reliably estimated, the provided service revenue shall be recognized according to the already accrued labor service cost amount that is estimated to be compensated and the already accrued labor service cost shall be regarded as the expenses in the current period. If the labor service cost already accrued is estimated not to be compensated as predicted, its revenue shall not be recognized.

本公司与其他企业签订的合同或协议包括销售商品和提供劳务时，如销售商品部分和提供劳务部分能够区分并单独计量的，将销售商品部分和提供劳务部分分别处理；如销售商品部分和提供劳务部分不能够区分，或虽能区分但不能够单独计量的，将该合同全部作为销售商品处理。

When the contract or agreement signed by the Company with other enterprises includes the sale of goods and the provision of labor services, if the sale of goods and the provision of labor services can be distinguished and measured separately, then these two shall be dealt with separately. If it cannot be distinguished and measured separately, or can't be separately measured while can be distinguished, then the contract shall be handled as sales goods.

（3）建造合同收入

(3) Income from construction contract

在建造合同的结果能够可靠估计的情况下，于资产负债表日按照完工百分比法确认合同收入和合同费用。合同完工进度按累计实际发生的合同成本占合同预计总成本的比例/已经完成的合同工作量占合同预计总工作量的比例/实际测定的完工进度确定。

If the results of the construction contracts can be reliably estimated, the contract revenue and expenses shall be achieved by the completion percentage method on the balance sheet date. The contract completion schedule shall be determined according to the proportion of the accumulative actual contract cost to the estimated total contract cost/the proportion of the completed contract workload to the estimated total contract workload/the actual measured completion schedule.

建造合同的结果能够可靠估计是指同时满足：①合同总收入能够可靠地计量；②与合同相关的经济利益很可能流入企业；③实际发生的合同成本能够清楚地区分和可靠地计量；④合同完工进度和为完成合同尚需发生的成本能够可靠地确定。

The results of a construction contract can be reliably estimated when the following are met at the same

time: ① Total contract revenue can be reliably measured; ② The contract related economic benefits are likely to flow into the enterprise; ③ The contract costs actually incurred could be clearly distinguished and reliably measured; ④ Completion process of contract and costs to be incurred for the completion of contract could be reliably confirmed.

如建造合同的结果不能可靠地估计，但合同成本能够收回的，合同收入根据能够收回的实际合同成本予以确认，合同成本在其发生的当期确认为合同费用；合同成本不可能收回的，在发生时立即确认为合同费用，不确认合同收入。使建造合同的结果不能可靠估计的不确定因素不复存在的，按照完工百分比法确定与建造合同有关的收入和费用。

If results of construction contract cannot be reliably estimated while contract costs can be recovered, the contract revenue shall be according to actual contract costs that can be recovered, and the contract costs shall be recognized as contract expenses in the current period in which they occur.; If the contract costs cannot be recovered, they shall be immediately recognized as contract expenses rather than the contract revenue as soon as it occurs. If there are no uncertainties that make the results of the construction contract unreliable, the revenue and expenses related to the construction contract shall be determined according to the completion percentage method.

合同预计总成本超过合同总收入的，将预计损失确认为当期费用。

If the total estimated contract cost is over the total contract revenue, the estimated loss will be recognized to be current expenses.

在建合同累计已发生的成本和累计已确认的毛利(亏损)与已结算的价款在资产负债表中以抵销后的净额列示。在建合同累计已发生的成本和累计已确认的毛利(亏损)之和超过已结算价款的部分作为存货列示；在建合同已结算的价款超过累计已发生的成本与累计已确认的毛利(亏损)之和的部分作为预收款项列示。

The accumulative cost accrued and accumulative gross profits (losses) recognized and already settled payments in the construction contract shall be presented as net amount after offsetting in the balance sheet. If the sum of accumulative cost accrued and accumulative gross profits (losses) recognized exceeding the settled part of payments in the construction contract, this part shall be presented as inventory; If the settled part of payment exceeding the sum of accumulative cost accrued and accumulative gross profits (losses) recognized in the construction contract, this part shall be presented as advance receipt.

(4) 使用费收入

(4) Royalty income

根据有关合同或协议，按权责发生制确认收入。

According to relevant contracts or agreements, income is recognized on the accrual basis.

(5) 利息收入

(5) Interest income

按照他人使用本公司货币资金的时间和实际利率计算确定

Interest income shall be calculated and recognized on the basis of the time and actual interest rate of other people's use of the Company's Cash.

18、政府补助

18. Government subsidies

政府补助是指本公司从政府无偿取得货币性资产和非货币性资产，不包括政府以投资者身份并享有相应所有者权益而投入的资本。政府补助分为与资产相关的政府补助和与收益相关的政府补助。本公司将所取得的用于购建或以其他方式形成长期资产的政府补助界定为与资产相关的政府补助；其余政府补助界定为与收益相关的政府补助。若政府文件未明确规定补助对象，则采用以下方式将补助款划分为与收益相关的政府补助和与资产相关的政府补助：（1）政府文件明确了补助所针对的特定项目的，根据该特定项目的预算中将形成资产的支出金额和计入费用的支出金额的相对比例进行划分，对该划分比例需在每个资产负债表日进行复核，必要时进行变更；（2）政府文件中对用途仅作一般性表述，没有指明特定项目的，作为与收益相关的政府补助。政府补助为货币性资产的，按照收到或应收的金额计量。政府补助为非货币性资产的，按照公允价值计量；公允价值不能够可靠取得的，按照名义金额计量。按照名义金额计量的政府补助，直接计入当期损益。

Government subsidy refers to the monetary assets and non-monetary assets obtained by the Company from the government free of charge, excluding the capital invested by the government as an investor and enjoying the corresponding owner's equity. Government subsidy is divided into asset-related government subsidy and revenue-related government subsidy. The Company defines the government subsidy obtained for the purchase and construction or the formation of long-term assets in other ways as the asset-related government subsidy; other government subsidy is defined as the revenue-related government subsidy. If the government documents do not specify the object of the subsidy, the subsidy shall be divided into revenue-related government subsidy and asset-related government subsidy in the following way: (1) If the government documents specify the specific items for which the subsidy is directed, it shall be divided based on the relative proportion of the expenditure of assets to be formed and the expenditure of expenses incurred in the budget of the specific items. The proportion shall be checked on each balance sheet date and changed if necessary; (2) If the purpose is expressed only in general in government documents and no specific items are specified, it shall be defined as revenue-related government subsidy. Where government subsidies are monetary assets, the amount received or receivable shall be measured. Where government subsidies are non-monetary assets, they shall be measured according to the fair value: where the fair value cannot be reliably obtained, it shall be measured according to the nominal amount. Government subsidy measured in nominal amounts shall be directly included in current profits and losses.

本公司对于政府补助通常在实际收到时，按照实收金额予以确认和计量。但对于期末有确凿证据表明能够符合财政扶持政策规定的相关条件预计能够收到财政扶持资金，按照应收的金额计量。按照应收金额计量的政府补助应同时符合以下条件：（1）应收补助款的金额已经过有权政府部门发文确认，或者可根据正式发布的财政资金管理办法的有关规定自行合理测算，且预计其金额不存在重大不确定性；（2）所依据的是当地财政部门正式发布并按照《政府信息公开条例》的规定予以主动公开的财政扶持项目及其财政资金管理办法，且该管理办法应当是普惠性的（任何符合条件企业均可申请），而不是专门针对特定企业制定的；（3）相关的补助款批文中已明确承诺了拨付期限，且该款项的拨付是有相应财政预算作为保障的，因而可以合理保证其可在规定期限内收到；（4）根据本公司和该补助事项的具体情况，应满足的其他相关条件（如有）。

The Company usually recognizes and measures the government subsidy according to the amount received when it is actually received. However, when there is conclusive evidence at the end of the period that the relevant conditions stipulated in the financial support policy can be met and the financial support funds are expected to be received, they should be measured in accordance with the amount receivable. The

government subsidies measured as the receivable amount shall comply with the following conditions: (1) The amount of the receivable subsidy has been recognized by the competent government department, or may be reasonably calculated according to the relevant provisions of the formally published financial fund management method, and the estimated amount is free of significant uncertainty; (2) The bases are the initiatively published financial support project and its financial fund management method in accordance with the regulations of Regulations on Open Government Information, and this management method shall be favorable to the public (any enterprise qualified can apply), not just to the specified companies. (3) The relevant subsidy official documents have definite undertaking of the appropriate allocation period, and the allocation of this fund shall be safeguarded with the relevant financial budget, therefore the receiving of the fund in the specified period can be ensured; (4) Other relevant conditions that should be satisfied (if any) based on the specific circumstances of the Company and the grant.

与资产相关的政府补助，确认为递延收益，并在相关资产的使用寿命内按照合理、系统的方法分期计入当期损益。与收益相关的政府补助，用于补偿以后期间的相关成本费用或损失的，确认为递延收益，并在确认相关成本费用或损失的期间计入当期损益；用于补偿已经发生的相关成本费用或损失的，直接计入当期损益。同时包含与资产相关部分和与收益相关部分的政府补助，区分不同部分分别进行会计处理；难以区分的，将其整体归类为与收益相关的政府补助。

Asset-related government subsidy is recognized as deferred income and is included into current profits and losses by stages in a reasonable and systematic way during the service life of the assets concerned. For income-related government subsidy, if it is used to compensate for costs or losses related to the subsequent period, it shall be recognized as deferred income and included in current profits or losses during the period of recognition of relevant costs or losses; if it is used to compensate for the relevant costs or losses that have occurred, it shall be directly included in the current profits or losses. If a government subsidy includes both the asset-related part and the income-related part, the different parts shall be distinguished and accounting treatment shall be carried out separately; if it is difficult to distinguish, it shall be defined as the income-related government subsidy as a whole.

与本公司日常活动相关的政府补助，按照经济业务的实质，计入其他收益或冲减相关成本费用；与日常活动无关的政府补助，计入营业外收支。

The government grants related to daily activities of this Company shall be included in other revenues or offset related costs according to the economic business nature; Government subsidies unrelated to daily activities shall be included in the non-operating profits.

已确认的政府补助需要退回时，存在相关递延收益余额的，冲减相关递延收益账面余额，超出部分计入当期损益或（对初始确认时冲减相关资产账面价值的与资产相关的政府补助）调整资产账面价值；属于其他情况的，直接计入当期损益。

Where there are relevant deferred earnings balances when the recognized government subsidies need to be returned, the book balances of relevant deferred earnings shall be deducted, and the excess part shall be included in the current profits and losses or (government subsidies related to assets that reduce the book value of related assets at the time of initial confirmation) the book value of the assets shall be adjusted; otherwise, the relevant deferred earnings and losses shall be directly included in the current profits and losses.

19、递延所得税资产/递延所得税负债

19. Deferred income tax assets / deferred income tax liabilities

(1) 当期所得税

(1) Current income tax

资产负债表日，对于当期和以前期间形成的当期所得税负债（或资产），以按照税法规定计算的预期应交纳（或返还）的所得税金额计量。计算当期所得税费用所依据的应纳税所得额系根据有关税法规定对本年度税前会计利润作相应调整后计算得出。

On the balance sheet date, the current income tax liabilities (or assets) formed in the current and previous periods are measured by the expected amount of income tax payable (or returned) in accordance with the provisions of the tax law. The amount of taxable income on which the current income tax expenses are calculated is based on the corresponding adjustment of the pre-tax accounting profits in accordance with the relevant provisions of the tax law.

(2) 递延所得税资产及递延所得税负债

(2) Deferred income tax assets and deferred income tax liabilities

某些资产、负债项目的账面价值与其计税基础之间的差额，以及未作为资产和负债确认但按照税法规定可以确定其计税基础的项目的账面价值与计税基础之间的差额产生的暂时性差异，采用资产负债表债务法确认递延所得税资产及递延所得税负债。

For the temporary difference between the difference between the book value of some assets and debts items and their tax basis and the difference between the book value of an item that is not recognized as an asset or liability but whose tax basis can be recognized in accordance with the provisions of the Tax Law and the tax basis, the balance sheet liability method should be adopted to recognize deferred income tax assets and deferred income tax liabilities.

与商誉的初始确认有关，以及与既不是企业合并、发生时也不影响会计利润和应纳税所得额（或可抵扣亏损）的交易中产生的资产或负债的初始确认有关的应纳税暂时性差异，不予确认有关的递延所得税负债。此外，对与子公司、联营企业及合营企业投资相关的应纳税暂时性差异，如果本公司能够控制暂时性差异转回的时间，而且该暂时性差异在可预见的未来很可能不会转回，也不予确认有关的递延所得税负债。除上述例外情况，本公司确认其他所有应纳税暂时性差异产生的递延所得税负债。

For the taxable temporary differences related to the initial recognition of goodwill and the initial recognition of assets or liabilities arising from transactions that are not business mergers and that do not affect accounting profits or taxable incomes (or deductible losses) at the time of occurrence, the related deferred income tax liabilities shall not be recognized. In addition, for the taxable temporary differences related to investments of subsidiaries, consortium and joint ventures, if the Company can control the time when the temporary differences are reversed and the temporary differences are likely not to be reversed in the foreseeable future, the related deferred income tax liabilities shall not be recognized. Except for the above exceptions, the Company shall recognize all other deferred income tax liabilities arising from the taxable temporary differences.

与既不是企业合并、发生时也不影响会计利润和应纳税所得额（或可抵扣亏损）的交易中产生的资产或负债的初始确认有关的可抵扣暂时性差异，不予确认有关的递延所得税资产。此外，对与子公司、联营企业及合营企业投资相关的可抵扣暂时性差异，如果暂时性差异在可预见的未来不是

很可能转回，或者未来不是很可能获得用来抵扣可抵扣暂时性差异的应纳税所得额，不予确认有关的递延所得税资产。除上述例外情况，本公司以很可能取得用来抵扣可抵扣暂时性差异的应纳税所得额为限，确认其他可抵扣暂时性差异产生的递延所得税资产。

For the deductible temporary differences related to the initial recognition of assets or liabilities arising from transactions that are not business mergers and that do not affect accounting profits or taxable incomes (or deductible losses) at the time of occurrence, the related deferred income tax assets shall not be recognized. In addition, for the deductible temporary difference related to the investment of subsidiaries, consortium and joint ventures, the related deferred income tax assets shall not be recognized when the temporary differences are not likely to be reversed in the foreseeable future and the taxable income used to deduct the deductible temporary differences are not likely to be obtained in the future. Except for the above exceptions, the Company recognizes the deferred income tax assets arising from other deductible temporary differences, subject to the taxable income that is likely to be obtained to deduct the deductible temporary differences.

对于能够结转以后年度的可抵扣亏损和税款抵减，以很可能获得用来抵扣可抵扣亏损和税款抵减的未来应纳税所得额为限，确认相应的递延所得税资产。

As for deductible losses and the tax deduction that can be carried over to the subsequent year, the corresponding deferred income tax assets shall be recognized to the extent that the amount of future taxable income likely to be obtained for deducting the deductible losses and tax deduction.

资产负债表日，对于递延所得税资产和递延所得税负债，根据税法规定，按照预期收回相关资产或清偿相关负债期间的适用税率计量。

According to the provisions of the tax law, on the balance sheet date, deferred income tax assets and deferred income tax liabilities are measured at the applicable tax rates for the period of the related assets expected to be recovered or the related liabilities expected to be liquidated.

于资产负债表日，对递延所得税资产的账面价值进行复核，如果未来很可能无法获得足够的应纳税所得额用以抵扣递延所得税资产的利益，则减记递延所得税资产的账面价值。在很可能获得足够的应纳税所得额时，减记的金额予以转回。

On the balance sheet date, it is required to check the book value of the deferred income tax assets. If enough taxable income is not likely to be obtained for deducting deferred income tax assets in the future, the book value of deferred income tax assets shall be written down. If it is possible to obtain sufficient taxable income, write-down amount shall be turned back.

（3）所得税费用

(3) Income tax expense

所得税费用包括当期所得税和递延所得税。

Income tax expenses include current income tax and deferred income tax.

除确认为其他综合收益或直接计入股东权益的交易和事项相关的当期所得税和递延所得税计入其他综合收益或股东权益，以及企业合并产生的递延所得税调整商誉的账面价值外，其余当期所得税和递延所得税费用或收益计入当期损益。

Except that the current income tax and deferred income tax recognized as other comprehensive income or transactions directly included in shareholder's rights and interests are included in other comprehensive income or shareholder's rights and interests, and the book value of goodwill adjusted by

deferred income tax resulting from the merger of enterprises, the other current income tax and deferred income tax expenses or gains shall be included in the current profits and losses.

(4) 所得税的抵销

(4) Offset of income tax

当拥有以净额结算的法定权利，且意图以净额结算或取得资产、清偿负债同时进行，本公司当期所得税资产及当期所得税负债以抵销后的净额列报。

When the Company has the legal right to settle in net, and intends to settle in net or acquire assets and pay off liabilities at the same time, the Company's current income tax assets and current income tax liabilities shall be presented based on net amount after the offset.

当拥有以净额结算当期所得税资产及当期所得税负债的法定权利，且递延所得税资产及递延所得税负债是与同一税收征管部门对同一纳税主体征收的所得税相关或者是对不同的纳税主体相关，但在未来每一具有重要性的递延所得税资产及负债转回的期间内，涉及的纳税主体意图以净额结算当期所得税资产和负债或是同时取得资产、清偿负债时，本公司递延所得税资产及递延所得税负债以抵销后的净额列报。

When the Company has the legal rights of settling the current income tax assets and current income tax liabilities based on the net amount, and the deferred tax assets and deferred income tax liabilities are related to income tax rate levied to the same tax-payer by the same tax collection and administration departments or are related to different tax-payers, but in each important period of deferred income tax assets and liabilities returning in the future, when the involved taxpaying bodies intend to settle the current income tax assets and liabilities based on the net amount or obtain assets and pay off the liabilities at the same time, the Company shall have the current income tax assets and current income tax liabilities presented based on the net amount after the offset.

20、租赁

20. Lease

融资租赁为实质上转移了与资产所有权有关的全部风险和报酬的租赁，其所有权最终可能转移，也可能不转移。融资租赁以外的其他租赁为经营租赁。

Finance lease is the lease that transfers all the risks and rewards related to ownership of assets substantially and its ownership may be or not be transferred. Leases other than financial leases are operating leases.

(1) 本公司作为承租人记录经营租赁业务

(1) The Company records operating leases business as a lessee.

经营租赁的租金支出在租赁期内的各个期间按直线法计入相关资产成本或当期损益。初始直接费用计入当期损益。或有租金于实际发生时计入当期损益。

The rental payment of operating lease shall be included in the cost of related assets or current profits and losses in accordance with the straight-line method during each term of lease period. Initial direct expenses are included in current profits and losses. Contingent rents are included in current profits and losses at the time of actual occurrence.

(2) 本公司作为出租人记录经营租赁业务

(2) The Company will record the operating lease business as the lessor.

经营租赁的租金收入在租赁期内的各个期间按直线法确认为当期损益。对金额较大的初始直接费用于发生时予以资本化，在整个租赁期间内按照与确认租金收入相同的基础分期计入当期损益；其他金额较小的初始直接费用于发生时计入当期损益。或有租金于实际发生时计入当期损益。

The rental income of operating lease during each period within the lease term shall be recognized as the current profits and losses according to the straight-line method. For the initial direct costs with larger amount shall be capitalized when occurring and be included into the current profits and losses according to the same basic installment of recognized rental income in the entire lease term; The other initial direct costs with smaller amount shall be included into the current profits and losses when it occurs. Contingent rents are included in current profits and losses at the time of actual occurrence.

(3) 本公司作为承租人记录融资租赁业务

(3) The Company will record the financing and lease business as the lessee.

于租赁期开始日，将租赁开始日租赁资产的公允价值与最低租赁付款额现值两者中较低者作为租入资产的入账价值，将最低租赁付款额作为长期应付款的入账价值，其差额作为未确认融资费用。此外，在租赁谈判和签订租赁合同过程中发生的，可归属于租赁项目的初始直接费用也计入租入资产价值。最低租赁付款额扣除未确认融资费用后的余额分别长期负债和一年内到期的长期负债列示。

At the beginning date of the lease term, the Company shall take the lower one of the fair value of the leased asset and the present value of the minimum lease payments as the entry value of the leased assets, the amount of the minimum lease payments shall be recognized as the entry value of long-term accounts payable, and the balance between them shall be recognized as unconfirmed financing charges. In addition, the initial direct costs directly attributable to the leased item incurred during the process of lease negotiating and signing the leasing agreement shall be included into the asset value of the rent. The balance of the minimum lease payment after deducting the unrecognized financing expenses shall be presented as long-term liabilities and long-term liabilities due within one year, respectively.

未确认融资费用在租赁期内采用实际利率法计算确认当期的融资费用。或有租金于实际发生时计入当期损益。

The unrecognized financial expense adopts the effective interest method during each lease term to calculate and recognize the current financial expenses. Contingent rents are included in current profits and losses at the time of actual occurrence.

(4) 本公司作为出租人记录融资租赁业务

(4) The Company will record the financial leasing business as the lessor

于租赁期开始日，将租赁开始日最低租赁收款额与初始直接费用之和作为应收融资租赁款的入账价值，同时记录未担保余值；将最低租赁收款额、初始直接费用及未担保余值之和与其现值之和的差额确认为未实现融资收益。应收融资租赁款扣除未实现融资收益后的余额分别长期债权和一年内到期的长期债权列示。

At the beginning date of the lease term, the sum of the minimum rental receipt and the initial direct cost on the lease start date shall be taken as the entry value of the financial lease receivable, and the unsecured balance shall be recorded. The difference between the sum of the minimum rental receipt, the initial direct cost and the unsecured residual value and its present value is recognized as unrealized financing income. The difference of the receivable financial lease after deducting the unrealized financial income shall be presented as long-term liabilities and long-term liabilities due within one year,

respectively.

未实现融资收益在租赁期内采用实际利率法计算确认当期的融资收入。或有租金于实际发生时计入当期损益。

The unrealized financing profits adopt the effective interest method during each lease term to calculate and recognize the current financing income. Contingent rents are included in current profits and losses at the time of actual occurrence.

21、重要会计政策、会计估计的变更

21. Critical accounting policy and accounting estimate changes

(1) 会计政策变更

(1) Change in accounting policy

无。

N/A

(2) 会计估计变更

(2) Change in accounting estimate

无。

N/A

22、重大会计判断和估计

22. Significant accounting judgment and estimation

本公司在运用会计政策过程中，由于经营活动内在的不确定性，本公司需要对无法准确计量的报表项目的账面价值进行判断、估计和假设。这些判断、估计和假设是基于本公司管理层过去的历史经验，并在考虑其他相关因素的基础上做出的。这些判断、估计和假设会影响收入、费用、资产和负债的报告金额以及资产负债表日或有负债的披露。然而，这些估计的不确定性所导致的实际结果可能与本公司管理层当前的估计存在差异，进而造成对未来受影响的资产或负债的账面金额进行重大调整。

During the process of using accounting policy, due to the uncertainty in operating activities, the Company should judge, estimate and assume the book value of statement project which may not be measured accurately. Such judgments, estimations and assumptions are made based on the historical experience of the Company's Management and considerations of other relevant factors. These judgments, estimations and assumptions will influence the reported amount of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities on the balance sheet date. However, the actual results resulted from the uncertainties of all these estimations might be different from the current estimations of the Management of the Company, so that major adjustments shall be conducted to the assets or the book amount of liabilities that will be influenced in the future.

本公司对前述判断、估计和假设在持续经营的基础上进行定期复核，会计估计的变更仅影响变更当期的，其影响数在变更当期予以确认；既影响变更当期又影响未来期间的，其影响数在变更当期和未来期间予以确认。

The Company regularly reviews the above judgments, assumptions and estimations on the basis of continuous operation. If the changes of accounting estimate only influence current period, the influence number will be recognized during the changing period. If it influences the current period and future period,

the influence number will be recognized in the current period and future period.

23、其他

23. Others

无。

N/A

五、税项

V. Tax

1、主要税种及税率

税种	计税依据	税率%
增值税	应税收入	16.00、13.00
城市维护建设税	应纳流转税额	5.00、7.00
教育费附加	应纳流转税额	3.00
地方教育费附加	应纳流转税额	2.00
企业所得税	应纳税所得额	15.00

1. Main categories and rates of taxes

Categories of taxes	Taxation basis	Tax rates %
VAT	Taxable income	17.00
City maintenance and construction tax	Circulation tax payable	5.00, 7.00
Extra charge of education funds	Circulation tax payable	3.00
Extra charge of local education funds	Circulation tax payable	2.00
Corporate income tax	Taxable income	25.00

2、税收优惠及批文

2. Tax preferences and approval

2019年9月9日本公司取得编号 GR202034000050 号高新技术企业证书,有效期三年,2020年度公司享受高新技术企业税收优惠,减按 15%的税率征收企业所得税。

On September 9, 2019, the company obtained the certificate of high-tech enterprise No. GR202034000050, which is valid for three years. In 2020, the company enjoyed the preferential tax treatment for high-tech enterprises, and the enterprise income tax was reduced by 15%.

3、其他说明

3. Other explanations

无

N/A

六、财务报表项目注释

VI. Notes of items in combined financial statements

以下注释项目（含公司财务报表主要项目注释）除非特别指出，年初指 2020 年 1 月 1 日，期末指 2020 年 12 月 31 日，本期指 2020 年 1~12 月，上期指 2019 年 1~12 月。

As for the following notes items (including notes of major items in the Company's financial

statements), the beginning of the year refers to January 1, 2020, the end of the period refers to December 31, 2020, the current period refers to January to December, 2019, and the last period refers to January to December, 2018 unless otherwise specified.

1、货币资金

项目	期末余额	年初余额
库存现金		
银行存款	31,193,061.75	19,475,488.39
其他货币资金		
合计	31,193,061.75	19,475,488.39
其中：存放在境外的款项总额		

1. Monetary capital

Item	Closing balance	Beginning balance
Cash on hand		
Deposit in bank	31,193,061.75	19,475,488.39
Other monetary capital (ii)		
Total	31,193,061.75	19,475,488.39
Among them: the total amount of money deposited abroad		

2、以公允价值计量且其变动计入当期损益的金融资产

(1) 分类

项目	期末余额	年初余额
交易性金融资产		2,000,000.00
其中：其他		2,000,000.00
指定为以公允价值计量且其变动计入当期损益的金融资产		
合计		2,000,000.00

2. Financial assets measured at fair value and whose changes are included in current profits and losses

(1) Classification

Item	Closing balance	Beginning balance
Trading financial assets		2,000,000.00
Among them: others		2,000,000.00
Financial assets designated as being measured at fair value and whose changes are included in current profits and losses		

Item	Closing balance	Beginning balance
Total		2,000,000.00

3、应收票据

项目	期末余额	年初余额
银行承兑汇票	114,531,281.99	48,250,000.00
商业承兑汇票		
合计	114,531,281.99	48,250,000.00

3. Notes receivable

Item	Closing balance	Beginning balance
bank acceptance	114,531,281.99	48,250,000.00
trade acceptance		
Total	114,531,281.99	48,250,000.00

4、应收账款

4. Accounts receivable

①应收账款分类披露

类别	期末余额				账面价值
	账面余额		坏账准备		
	金额	比例 (%)	金额	计提比例 (%)	
单项金额重大并单独计提坏账准备的应收款项	59,032,342.55	93.86			59,032,342.55
按信用风险特征组合计提坏账准备的应收款项	2,319,758.82	3.69	384,524.86	16.59	1,935,233.96
其中：账龄组合	2,319,758.82	3.69			1,935,233.96
单项金额不重大但单独计提坏账准备的应收款项	1,539,877.93	2.45			1,539,877.93
合计	62,891,979.30	100.00	384,524.86	0.61	62,507,454.44

(续)

类别	年初余额				账面价值
	账面余额		坏账准备		
	金额	比例 (%)	金额	计提比例 (%)	
单项金额重大并单独计提坏账准备的应收款项	106,500,973.39	95.91			106,500,973.39
按信用风险特征组合计提坏账准备的应收款项	2,238,725.80	2.02	237,253.52	10.60	2,001,472.28
其中：账龄组合	2,238,725.80	2.02	237,253.52	10.60	2,001,472.28
单项金额不重大但单独计提坏账准备的应收款项	2,298,580.05	2.07			2,298,580.05

类别	年初余额				账面价值
	账面余额		坏账准备		
	金额	比例 (%)	金额	计提比例 (%)	
合计	111,038,279.24	100.00	237,253.52	0.21	110,801,025.72

① Classified disclosure of accounts receivable

Category	Closing balance				Book value
	Book balance		bad-debt provision		
	Amount	Rate (%)	Amount	Accruing proportion (%)	
Accounts receivables with significant individual amounts and separate provision for bad debts	59,032,342.55	93.86			59,032,342.55
Accounts receivables for withdrawing bad-debt provision as per the portfolio of credit risks characteristics	2,319,758.82	3.69	384,524.86	16.59	1,935,233.96
Among them: Age combination	2,319,758.82	3.69			1,935,233.96
Accounts receivable with insignificant single amount but separate provision for bad debts	1,539,877.93	2.45			1,539,877.93
Total	62,891,979.30	100.00	384,524.86	0.61	62,507,454.44

(Continue)

Category	Beginning balance				Book value
	Book balance		bad-debt provision		
	Amount	Proportion (%)	Amount	Accruing proportion (%)	
Accounts receivables with significant individual amounts and separate provision for bad debts	106,500,973.39	95.91			106,500,973.39
Accounts receivables for withdrawing bad-debt provision as per the portfolio of credit risks characteristics	2,238,725.80	2.02	237,253.52	10.60	2,001,472.28
Among them: Age combination	2,238,725.80	2.02	237,253.52	10.60	2,001,472.28
Accounts receivable with insignificant single amount but separate provision for bad debts	2,298,580.05	2.07			2,298,580.05
Total	111,038,279.24	100.00	237,253.52	0.21	110,801,025.72

②期末单项金额重大并单项计提坏账准备的应收账款前五名

应收账款（按单位）	期末余额			
	应收账款	坏账准备	计提比例	计提理由

安徽江淮汽车集团股份有限公司轻型商用车分公司	23,978,114.74			关联单位
安徽江淮汽车集团股份有限公司阜阳分公司	13,366,354.24			关联单位
安徽江淮汽车集团股份有限公司轿车分公司	6,088,123.54			关联单位
安徽江淮汽车集团股份有限公司山东分公司	5,964,292.27			关联单位
四川江淮汽车有限公司	5,250,576.95			关联单位
合计	54,647,461.74		—	—

② Top five items of accounts receivable with significant single amount but separate provision for bad debts

Accounts receivable (by unit)	Closing balance			Withdrawing reason
	Accounts receivable	bad-debt provision	Withdrawing proportion	
JAC LD Branch	23,978,114.74			Affiliated unit
JAC Fuyang branch	13,366,354.24			Affiliated unit
JAC CAR Branch	6,088,123.54			Affiliated unit
JAC Shandong branch	5,964,292.27			Affiliated unit
Sichuan Jianghuai Automobile Co., Ltd	5,250,576.95			Affiliated unit
Total	54,647,461.74		—	—

③组合中，按账龄分析法计提坏账准备的应收账款

账龄	期末余额		
	应收账款	坏账准备	计提比例 (%)
1 年以内	1,961,709.60	98,085.48	5.00
1 至 2 年			
2 至 3 年			
3 至 4 年			
4 年以上	358,049.22	286,439.38	80.00
合计	2,319,758.82	384,524.86	16.58

③ Accounts receivable with provision for bad debts based on aging analysis method in portfolio

Aging	Closing balance		
	Accounts receivable	bad-debt provision	Withdrawing proportion (%)
Within 1 year	1,961,709.60	98,085.48	5.00
1-2 years			
2-3 years			
3-4 years			

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Aging	Closing balance		
	Accounts receivable	bad-debt provision	Withdrawing proportion (%)
More than 4 years	358,049.22	286,439.38	80.00
Total	2,319,758.82	384,524.86	16.58

5、预付款项

5. Prepayments

(1) 预付款项按账龄列示

账龄	期末余额		年初余额	
	金额	比例 (%)	金额	比例 (%)
1 年以内	1,113,950.58	100.00	216,705.99	84.42
1-2 年			40,000.00	15.58
2 年以上				
合计	1,113,950.58	100.00	256,705.99	100.00

(1) Prepayments are listed by aging

Aging	Closing balance		Beginning balance	
	Amount	Rate (%)	Amount	Rate (%)
Within 1 year	1,113,950.58	100.00	216,705.99	84.42
1-2 years			40,000.00	15.58
More than 2 year				
Total	1,113,950.58	100.00	256,705.99	100.00

(2) 按预付对象归集的期末余额前五名的预付款情况

本公司按预付对象归集的期末余额前五名预付账款汇总金额为 1,029,720.00 元，占预付账款期末余额合计数的比例为 92.44%。

(2) Prepayments of the top five of the closing balance collected by the prepaid objects

The total amount of prepayments of the top five of the closing balance collected by the prepaid objects is CNY 1,029,720.00, accounting for 92.44% of the total amount of the closing balance of prepayments.

6、其他应收款

项 目	期末余额	年初余额
其他应收款	212,314.25	310,402.20
应收利息		
应收股利		
合 计	212,314.25	310,402.20

6. Other receivables

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Item	Closing balance	Beginning balance
Other receivables	212,314.25	310,402.20
Interest receivable		
Dividend receivable		
Total	212,314.25	310,402.20

(1) 应收利息情况

(1) Interests receivable

无。

N/A

(2) 应收股利情况

(2) Dividends receivable

无。

N/A

(3) 其他应收款分类披露

类别	期末余额				
	账面余额		坏账准备		账面价值
	金额	比例 (%)	金额	计提比例 (%)	
单项金额重大并单独计提坏账准备的其他应收款					
按信用风险特征组合计提坏账准备的其他应收款	294,265.94	96.90	91,378.94	31.05	202,887.00
其中：账龄组合	294,265.94	96.90	91,378.94	31.05	202,887.00
单项金额不重大但单独计提坏账准备的其他应收款	9,427.25	3.10			9,427.25
合计	303,693.19	100.00	91,378.94	30.09	212,314.25

(续)

类别	年初余额				
	账面余额		坏账准备		账面价值
	金额	比例 (%)	金额	计提比例 (%)	
单项金额重大并单独计提坏账准备的其他应收款					
按信用风险特征组合计提坏账准备的其他应收款	243,956.44	69.10	42,636.29	17.48	201,320.15

类别	年初余额				账面价值
	账面余额		坏账准备		
	金额	比例 (%)	金额	计提比例 (%)	
其中：账龄组合	243,956.44	69.10	42,636.29	17.48	201,320.15
单项金额不重大但单独计提坏账准备的其他应收款	109,082.05	30.90			109,082.05
合计	353,038.49	100.00	42,636.29	12.08	310,402.20

(3) Classified disclosure of other receivables

Category	Closing balance				Book value
	Book balance		bad-debt provision		
	Amount	Rate (%)	Amount	Accruing proportion (%)	
Other receivables with significant individual amounts and single provision for bad debts					
Other receivables with portfolio provision for bad debts based on credit risk characteristics	294,265.94	96.90	91,378.94	31.05	202,887.00
Among them: Age combination	294,265.94	96.90	91,378.94	31.05	202,887.00
Other accounts receivable with insignificant single amount but separate provision for bad debts	9,427.25	3.10			9,427.25
Total	303,693.19	100.00	91,378.94	30.09	212,314.25

(Continue)

Category	Beginning balance				Book value
	Book balance		Bad-debt provision		
	Amount	Rate (%)	Amount	Accruing proportion (%)	
Other receivables with significant individual amounts and single provision for bad debts					
Other receivables with portfolio provision for bad debts based on credit risk characteristics	243,956.44	69.10	42,636.29	17.48	201,320.15
Among them: Age combination	243,956.44	69.10	42,636.29	17.48	201,320.15
Other accounts receivable with insignificant single amount but separate provision for bad debts	109,082.05	30.90			109,082.05
Total	353,038.49	100.00	42,636.29	12.08	310,402.20

①期末单项金额重大并单独计提坏账准备的其他应收款无。

① Other accounts receivable with significant single amount but separate provision for bad debts at the end of the period

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N/A

②组合中，按账龄分析法计提坏账准备的其他应收款

账龄	期末余额		
	其他应收款	坏账准备	计提比例（%）
1 年以内	88,697.84	4,434.89	5.00
1 至 2 年	36,000.00	3,600.00	10.00
2 至 3 年	4,800.00	960.00	20.00
3 年以上	164,768.10	82,384.05	50.00
合计	294,265.94	91,378.94	31.05

② Otehr accounts for provision for bad debt according to aging analysis method in portfolio

Aging	Closing balance		
	Other receivables	Bad-debt provision	Accruing proportion (%)
Within 1 year	88,697.84	4,434.89	5.00
1-2 years	36,000.00	3,600.00	10.00
2-3 years	4,800.00	960.00	20.00
More than 3 years	164,768.10	82,384.05	50.00
Total	294,265.94	91,378.94	31.05

7、存货

7. Inventory

(1) 存货分类

项目	期末余额		
	账面余额	跌价准备	账面价值
原材料	22,240,628.93	1,751,989.27	20,488,639.66
在产品	4,947,184.06	574,598.82	4,372,585.24
库存商品	7,368,743.58	3,224,732.26	4,144,011.32
材料成本差异	12,651.74		12,651.74
合计	34,569,208.31	5,551,320.35	29,017,887.96

(续)

项目	年初余额		
	账面余额	跌价准备	账面价值
原材料	26,253,741.30	916,889.22	25,336,852.08
在产品	7,112,288.58	1,817,083.80	5,295,204.78
库存商品	8,381,277.85	3,413,844.71	4,967,433.14
材料成本差异			

项目	年初余额		
	账面余额	跌价准备	账面价值
合计	41,747,307.73	6,147,817.73	35,599,490.00

(1) Inventory classification

Item	Closing balance		
	Book balance	Falling price reserves	Book value
Raw materials	22,240,628.93	1,751,989.27	20,488,639.66
Goods in process	4,947,184.06	574,598.82	4,372,585.24
Merchandise inventory	7,368,743.58	3,224,732.26	4,144,011.32
Material cost variance	12,651.74		12,651.74
Total	34,569,208.31	5,551,320.35	29,017,887.96

(Continue)

Item	Beginning balance		
	Book balance	Falling price reserves	Book value
Raw materials	26,253,741.30	916,889.22	25,336,852.08
Goods in process	7,112,288.58	1,817,083.80	5,295,204.78
Merchandise inventory	8,381,277.85	3,413,844.71	4,967,433.14
Material cost variance			
Total	41,747,307.73	6,147,817.73	35,599,490.00

(2) 存货跌价准备

项目	年初余额	本期增加金额		本期减少金额		期末余额
		计提	其他	转回或转销	其他	
原材料	916,889.22	1,253,271.61		418,171.56		1,751,989.27
在产品	1,817,083.80	109,169.82		1,351,654.80		574,598.82
库存商品	3,413,844.71	1,177,637.70		1,366,750.15		3,224,732.26
合计	6,147,817.73	2,540,079.13		3,136,576.51		5,551,320.35

(2) Inventory falling price reserves

Item	Beginning balance	Increased amount in the current period		Decreased amount in the current period		Closing balance
		Provision	Others	Turn back or write-off	Others	
Raw materials	916,889.22	1,253,271.61		418,171.56		1,751,989.27
Goods in process	1,817,083.80	109,169.82		1,351,654.80		574,598.82
Merchandise inventory	3,413,844.71	1,177,637.70		1,366,750.15		3,224,732.26
Total	6,147,817.73	2,540,079.13				

8、固定资产

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Notes to Financial Statement for 2020 of PKC Vehicle Technology (Hefei) Co., Ltd

8. Fixed assets

(1) 固定资产情况

项目	运输工具	机器设备	办公设备及其他	合计
一、账面原值				
1、年初余额	665,276.97	43,679,771.38	4,578,191.41	48,923,239.76
2、本期增加金额	262,243.36	3,552,950.58	257,553.11	4,072,747.05
(1) 购置	262,243.36	3,552,950.58	257,553.11	4,072,747.05
(2) 在建工程转入				
3、本期减少金额	458,565.00		12,487.00	471,052.00
(1) 处置或报废	458,565.00		12,487.00	471,052.00
4、期末余额	468,955.33	47,232,721.96	4,823,257.52	52,524,934.81
二、累计折旧				
1、年初余额	264,947.46	12,867,278.36	2,461,775.52	15,594,001.34
2、本期增加金额	96,256.04	5,666,528.61	1,109,649.00	6,872,433.65
(1) 计提	96,256.04	5,666,528.61	1,109,649.00	6,872,433.65
3、本期减少金额	234,688.02		12,487.00	247,175.02
(1) 处置或报废	234,688.02		12,487.00	247,175.02
4、期末余额	126,515.48	18,533,806.97	3,558,937.52	22,219,259.97
三、减值准备				
1、年初余额				
2、本期增加金额				
(1) 计提				
3、本期减少金额				
(1) 处置或报废				
4、期末余额				
四、账面价值				
1、期末账面价值	342,439.85	28,698,914.99	1,264,320.00	30,305,674.84
2、年初账面价值	400,329.51	30,812,493.02	2,116,415.89	33,329,238.42

(1) Fixed assets situation

Item	Transportation facility	Machinery equipment	Office equipment and others	Total
I. Original book value				
1. Beginning balance	665,276.97	43,679,771.38	4,578,191.41	48,923,239.76
2. Increased amount in the	262,243.36	3,552,950.58	257,553.11	4,072,747.05

Item	Transportation facility	Machinery equipment	Office equipment and others	Total
current period				
(1) Purchase	262,243.36	3,552,950.58	257,553.11	4,072,747.05
(2) Transfer-in of construction in progress				
3. Decrease in the current period	458,565.00		12,487.00	471,052.00
(1) Disposal or retirement	458,565.00		12,487.00	471,052.00
4. Closing balance	468,955.33	47,232,721.96	4,823,257.52	52,524,934.81
II. Accumulated depreciation				
1. Beginning balance	264,947.46	12,867,278.36	2,461,775.52	15,594,001.34
2. Increased amount in the current period	96,256.04	5,666,528.61	1,109,649.00	6,872,433.65
(1) Withdrawing	96,256.04	5,666,528.61	1,109,649.00	6,872,433.65
3. Decrease in the current period	234,688.02		12,487.00	247,175.02
(1) Disposal or retirement	234,688.02		12,487.00	247,175.02
4. Closing balance	126,515.48	18,533,806.97	3,558,937.52	22,219,259.97
III. Provision of impairment				
1. Beginning balance				
2. Increased amount in the current period				
(1) Withdrawing				
3. Decrease in the current period				
(1) Disposal or retirement				
4. Closing balance				
IV. Book value				
1. Closing book value	342,439.85	28,698,914.99	1,264,320.00	30,305,674.84
2. Book value at the beginning of the year	400,329.51	30,812,493.02	2,116,415.89	33,329,238.42

9、在建工程

项目	期末余额			年初余额		
	账面余额	减值准备	账面价值	账面余额	减值准备	账面价值
安装调试中的设备	2,100,050.00		2,100,050.00	263,065.29		263,065.29
合计	2,100,050.00		2,100,050.00	263,065.29		263,065.29

9. Construction in progress

Item	Closing balance			Beginning balance		
	Book balance	Provision of impairment	Book value	Book balance	Provision of impairment	Book value
Equipment in	2,100,050.00		2,100,050.00	263,065.29		263,065.29

Item	Closing balance			Beginning balance		
	Book balance	Provision of impairment	Book value	Book balance	Provision of impairment	Book value
installation and commissioning						
合计	2,100,050.00		2,100,050.00	263,065.29		263,065.29

10、无形资产

10. Intangible Assets

(1) 无形资产情况

项目	软件	知识产权	合计
一、账面原值			
1、年初余额	1,987,355.40	278,900.00	2,266,255.40
2、本期增加金额	58,250.50		58,250.50
(1) 购置	58,250.50		58,250.50
3、本期减少金额			
(1) 处置			
4、期末余额	2,045,605.90	278,900.00	2,324,505.90
二、累计摊销			
1、年初余额	641,785.95	130,153.24	771,939.19
2、本期增加金额	404,267.08	55,779.96	460,047.04
(1) 计提	404,267.08	55,779.96	460,047.04
3、本期减少金额			
(1) 处置			
4、期末余额	1,046,053.03	185,933.20	1,231,986.23
三、减值准备			
1、年初余额			
2、本期增加金额			
(1) 计提			
3、本期减少金额			
(1) 处置			
4、期末余额			
四、账面价值			
1、期末账面价值	999,552.87	92,966.80	1,092,519.67
2、年初账面价值	1,345,569.45	148,746.76	1,494,316.21

(1) Intangible assets

Item	Software	Intellectual property	Total
I. Original book value	1,987,355.40	278,900.00	2,266,255.40
1. Beginning balance	58,250.50		58,250.50
2. Increased amount in the current period	58,250.50		58,250.50
(1) Purchase			
3. Decrease in the current period			
(1) Disposal	2,045,605.90	278,900.00	2,324,505.90
4. Closing balance	1,987,355.40	278,900.00	2,266,255.40
II. Accumulated amortization			
1. Beginning balance	641,785.95	130,153.24	771,939.19
2. Increased amount in the current period	404,267.08	55,779.96	460,047.04
(1) Withdrawing	404,267.08	55,779.96	460,047.04
3. Decrease in the current period			
(1) Disposal			
4. Closing balance	1,046,053.03	185,933.20	1,231,986.23
III. Provision of impairment			
1. Beginning balance			
2. Increased amount in the current period			
(1) Withdrawing			
3. Decrease in the current period			
(1) Disposal			
4. Closing balance			
IV. Book value			
1. Closing book value	999,552.87	92,966.80	1,092,519.67
2. Book value at the beginning of the year	1,345,569.45	148,746.76	1,494,316.21

11、长期待摊费用

项目	年初余额	本期增加金额	本期摊销金额	其他减少金额	期末数
比克希南区厂房装修	1,082,687.82		419,104.92		663,582.90
环氧地坪工程费	542,594.67		186,032.40		356,562.27
比克希遂宁分公司厂房装修	142,113.60		51,677.64		90,435.96
比克希北区厂房装修摊销	4,287,690.61		1,429,230.24		2,858,460.37
其他	185,907.08	189,880.93	212,626.72		163,161.29

项目	年初余额	本期增加金额	本期摊销金额	其他减少金额	期末数
合计	6,240,993.78	189,880.93	2,298,671.92		4,132,202.79

11. Long-term prepaid expenses

Item	Beginning balance	Increased amount in the current period	Amount amortized in the current period	Other reductions	Amount at the end of the period
Decoration of workshop in southern district of PKC	1,082,687.82		419,104.92		663,582.90
Project cost of epoxy floor level	542,594.67		186,032.40		356,562.27
Decoration of workshop of Suining Branch of PKC	142,113.60		51,677.64		90,435.96
Amortization of decoration of workshop in northern district of PKC	4,287,690.61		1,429,230.24		2,858,460.37
Others	185,907.08	189,880.93	212,626.72		163,161.29
Total	6,240,993.78	189,880.93	2,298,671.92		4,132,202.79

12、应付票据

项目	期末余额	年初余额
银行承兑汇票	33,000,000.00	
商业承兑汇票		
合计	33,000,000.00	

12. Notes payable

Item	Closing balance	Beginning balance
Bank acceptance bill	33,000,000.00	
Commercial acceptance bill		
Total	33,000,000.00	

13、应付账款

13. Accounts payable

(1) 应付账款列示

项目	期末余额	年初余额
材料款	81,913,000.74	115,296,017.41
设备款	2,809,636.10	4,301,918.70
其他	30,103,110.82	18,542,928.29
合计	114,825,747.66	138,140,864.40

(1) Accounts payable listed

Item	Closing balance	Beginning balance
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比克希汽车科技（合肥）有限公司 2020 年度财务报表附注
Notes to Financial Statement for 2020 of PKC Vehicle Technology (Hefei) Co., Ltd

Item	Closing balance	Beginning balance
Material costs	81,913,000.74	115,296,017.41
Equipment costs	2,809,636.10	4,301,918.70
Others	30,103,110.82	18,542,928.29
Total	114,825,747.66	138,140,864.40

(2) 账龄超过 1 年的重要应付账款
无。

(2) Important accounts payable with aging of over one year
N/A.

14、应付职工薪酬

14. Payroll payable

(1) 应付职工薪酬列示

项目	年初余额	本期增加	本期减少	期末余额
一、短期薪酬	15,509,385.44	99,284,223.75	98,926,849.63	15,866,759.56
二、离职后福利-设定提存计划		6,624,361.89	6,624,361.89	
三、辞退福利		300,255.00	300,255.00	
合计	15,509,385.44	106,208,840.64	105,851,466.52	15,866,759.56

(1) Payroll payable listed

Item	Beginning balance	Increase in the current period	Decrease in the current period	Closing balance
I. Short-term remuneration	15,509,385.44	99,284,223.75	98,926,849.63	15,866,759.56
II. After-service benefits-defined contribution plan		6,624,361.89	6,624,361.89	
III. Dismissal benefits		300,255.00	300,255.00	
Total	15,509,385.44	106,208,840.64	105,851,466.52	15,866,759.56

(2) 短期薪酬列示

项目	年初余额	本期增加	本期减少	期末余额
1、工资、奖金、津贴和补贴	15,346,900.60	87,023,827.66	86,844,797.20	15,525,931.06
2、职工福利费		2,229,363.20	2,229,363.20	
3、社会保险费		3,514,840.17	3,514,840.17	
其中：医疗保险费		3,129,801.48	3,129,801.48	
工伤保险费		312,531.44	312,531.44	
生育保险费		72,507.25	72,507.25	
4、住房公积金		5,014,716.00	5,014,716.00	
5、工会经费和职工教育经费	162,484.84	1,501,476.72	1,323,133.06	340,828.50

项目	年初余额	本期增加	本期减少	期末余额
6、短期带薪缺勤				
7、短期利润分享计划				
合计	15,509,385.44	99,284,223.75	98,926,849.63	15,866,759.56

(2) Short-term remuneration listed

Item	Beginning balance	Increase in the current period	Decrease in the current period	Closing balance
1. Salary, bonus, allowance and subsidy	15,346,900.60	87,023,827.66	86,844,797.20	15,525,931.06
2. Welfare expenses for employees		2,229,363.20	2,229,363.20	
3. Social insurance premiums		3,514,840.17	3,514,840.17	
Among them: medical insurance premium		3,129,801.48	3,129,801.48	
Work-related injury insurance premium		312,531.44	312,531.44	
Birth insurance premium		72,507.25	72,507.25	
4. Housing fund		5,014,716.00	5,014,716.00	
5. Labor union expenditures and employee education expenses	162,484.84	1,501,476.72	1,323,133.06	340,828.50
6. Short-term paid absence				
7. Short-term profit-sharing plan				
Total	15,509,385.44	99,284,223.75	98,926,849.63	15,866,759.56

(3) 设定提存计划列示

项目	年初余额	本期增加	本期减少	期末余额
1、基本养老保险		6,414,532.92	6,414,532.92	
2、失业保险费		209,828.97	209,828.97	
3、企业年金缴费				
合计		6,624,361.89	6,624,361.89	

(3) Defined contribution plan listed

Item	Beginning balance	Increase in the current period	Decrease in the current period	Closing balance
1. Basic endowment insurance		6,414,532.92	6,414,532.92	
2. Unemployment insurance premium		209,828.97	209,828.97	
3. Enterprise annuity payment				
Total		6,624,361.89	6,624,361.89	

15、应交税费

项目	期末余额	年初余额
增值税	969,231.19	1,123,938.25

项目	期末余额	年初余额
企业所得税	1,122,990.80	
城建税	67,846.18	78,334.13
教育费附加	29,076.94	33,718.14
地方教育费附加	19,384.63	22,478.76
个人所得税	4,737.26	4,628.49
水利基金	20,200.53	24,961.59
印花税	21,647.40	23,229.20
合计	2,255,114.93	1,311,288.56

15. Taxes payable

Item	Closing balance	Beginning balance
VAT	969,231.19	1,123,938.25
Enterprise income tax	1,122,990.80	
Urban construction tax	67,846.18	78,334.13
Extra charge of education funds	29,076.94	33,718.14
Extra charge of local education funds	19,384.63	22,478.76
Individual income tax	4,737.26	4,628.49
Water conservancy funds	20,200.53	24,961.59
Stamp tax	21,647.40	23,229.20
Total	2,255,114.93	1,311,288.56

16、其他应付款

16. Other accounts payable

(1) 按款项性质列示其他应付款

项目	期末余额	年初余额
房屋租金	3,935,708.27	12,688,474.01
押金	87,360.00	120,407.00
其他	508,513.06	88,229.33
合计	4,531,581.33	12,897,110.34

(1) Other payables listed by nature

Item	Closing balance	Beginning balance
Housing rent	3,935,708.27	12,688,474.01
Deposit	87,360.00	120,407.00

Item	Closing balance	Beginning balance
Others	508,513.06	88,229.33
Total	4,531,581.33	12,897,110.34

17、实收资本

项目	年初余额	本期增加	本期减少	期末余额
PKC GROUP APAC LIMITED	50,000,000.00			50,000,000.00
安徽江淮汽车有限公司	50,000,000.00			50,000,000.00
合计	100,000,000.00			100,000,000.00

17. Paid in capital

Item	Beginning balance	Increase in the current period	Decrease in the current period	Closing balance
PKC GROUP APAC LIMITED	50,000,000.00			50,000,000.00
Anhui Jianghuai Automobile Co., Ltd.	50,000,000.00			50,000,000.00
Total	100,000,000.00			100,000,000.00

18、盈余公积

项目	年初余额	本期增加	本期减少	期末余额
法定盈余公积	693.75	662,434.09		663,127.84
合计	693.75	662,434.09		663,127.84

18. Surplus reserves

Item	Beginning balance	Increase in the current period	Decrease in the current period	Closing balance
Surplus public accumulation	693.75	662,434.09		663,127.84
Total	693.75	662,434.09		663,127.84

19、未分配利润

项目	本期金额	上期金额
调整前上期末未分配利润	-9,838,616.49	-23,965,682.56
调整期初未分配利润合计数(调增+, 调减-)		
调整后期初未分配利润	-9,838,616.49	-23,965,682.56
加: 本期归属于母公司所有者的净利润	16,469,201.15	14,127,066.07
减: 提取法定盈余公积	662,434.09	
提取任意盈余公积		
提取一般风险准备		
应付普通股股利		
转作股本的普通股股利		

项目	本期金额	上期金额
期末未分配利润	5,968,150.57	-9,838,616.49

19. Undistributed profit

Item	Current amount	Previous amount
Undistributed profits at the end of last period before adjustment	-9,838,616.49	-23,965,682.56
Total undistributed profits at the beginning of adjustment period (increase +, decrease-)		
Undistributed profit at the beginning of the period after adjustment	-9,838,616.49	-23,965,682.56
Plus: Net profit belonging to owners of the parent company in current period	16,469,201.15	14,127,066.07
Minus: Withdrawal of statutory surplus reserve	662,434.09	
Withdrawal of discretionary surplus reserve		
Withdrawal of general risk provision		
Dividends of common stock payable		
Dividends of common stock converted into capital stock		
Undistributed profit at the end of the period	5,968,150.57	-9,838,616.49

20、营业收入和营业成本

项目	本期发生额		上期发生额	
	收入	成本	收入	成本
主营业务	554,071,182.38	455,996,373.45	500,343,715.63	433,682,107.45
其中：商用车	365,465,266.27	302,975,481.21	322,438,024.23	274,837,802.51
重型车	136,800,957.56	106,665,340.66	86,719,453.60	73,919,899.31
乘用车	51,804,958.55	46,355,551.58	91,186,237.80	84,924,405.63
其他业务	26,804,487.55	25,466,667.18	25,750,028.87	24,725,468.83
其中：材料	25,462,144.91	25,466,667.18	25,217,498.65	24,725,468.83
其他	1,342,342.64		532,530.22	
合计	580,875,669.93	481,463,040.63	526,093,744.50	458,407,576.28

20. Operating incomes and operating costs

Item	Current amount incurred		Previous amount incurred	
	Income	Cost	Income	Cost
Main business	554,071,182.38	455,996,373.45	500,343,715.63	433,682,107.45
Among them: Commercial vehicle	365,465,266.27	302,975,481.21	322,438,024.23	274,837,802.51
Heavy vehicle	136,800,957.56	106,665,340.66	86,719,453.60	73,919,899.31
Passenger Vehicle	51,804,958.55	46,355,551.58	91,186,237.80	84,924,405.63

Item	Current amount incurred		Previous amount incurred	
	Income	Cost	Income	Cost
Other business	26,804,487.55	25,466,667.18	25,750,028.87	24,725,468.83
Among them: Material	25,462,144.91	25,466,667.18	25,217,498.65	24,725,468.83
Others	1,342,342.64		532,530.22	
Total	580,875,669.93	481,463,040.63	526,093,744.50	458,407,576.28

21、税金及附加

项目	本期发生额	上期发生额
城市维护建设税	1,497,424.71	1,139,859.80
教育费附加	641,753.45	505,254.17
地方教育费附加	427,835.64	336,836.11
印花税	314,135.50	288,363.29
水利基金	290,759.36	266,830.22
车船使用税	1,539.04	2,286.96
合计	3,173,447.70	2,539,430.55

21. Taxes and surcharges

Item	Current amount incurred	Previous amount incurred
City maintenance and construction tax	1,497,424.71	1,139,859.80
Extra charge of education funds	641,753.45	505,254.17
Extra charge of local education funds	427,835.64	336,836.11
Stamp tax	314,135.50	288,363.29
Water conservancy funds	290,759.36	266,830.22
Use taxes of vehicle and vessel	1,539.04	2,286.96
Total	3,173,447.70	2,539,430.55

22、销售费用

项目	本期发生额	上期发生额
销售返利	12,310,000.00	2,900,000.00
运输费	2,369,071.50	2,341,785.36
售后服务费	1,318,214.39	1,886,640.90
工资及工资性费用	1,195,178.93	1,096,760.74
车辆使用费	138,953.78	271,589.74
折旧费	227,937.03	191,081.07

项目	本期发生额	上期发生额
业务招待费	7,014.00	16,882.00
低值易耗品	142.23	3,698.25
办公费	7,041.13	6,601.35
差旅费	11,348.83	2,408.00
其他	12,870.98	12,345.62
合计	17,597,772.80	8,729,793.03

22. Selling expenses

Item	Current amount incurred	Previous amount incurred
Sales rebate	12,310,000.00	2,900,000.00
Transportation charges	2,369,071.50	2,341,785.36
After-sales service fees	1,318,214.39	1,886,640.90
Wages and expenses from wages	1,195,178.93	1,096,760.74
Vehicle using charges	138,953.78	271,589.74
Depreciation costs	227,937.03	191,081.07
Business entertainment expenses	7,014.00	16,882.00
Low value consumables	142.23	3,698.25
Office expenses	7,041.13	6,601.35
Travel charges	11,348.83	2,408.00
Others	12,870.98	12,345.62
Total	17,597,772.80	8,729,793.03

23、管理费用

项目	本期发生额	上期发生额
工资及工资性费用	29,930,472.46	17,879,803.65
折旧摊销费	3,615,332.72	4,115,048.83
稳岗补助		2,600,000.00
聘请中介机构费	719,922.47	1,970,472.00
修理费	666,369.23	738,554.27
信息化费	633,052.63	675,211.64
安全生产费用	277,512.45	619,952.09
招聘费	855,748.82	619,699.50
办公费	326,849.85	400,970.52

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项目	本期发生额	上期发生额
客车运费	297,103.00	
绿化保洁费	215,826.21	261,330.55
差旅费	250,210.87	235,494.44
保险费	136,291.62	
车辆使用费	119,586.45	
业务招待费	55,681.00	25,013.68
租赁费		11,184.85
其他	372,240.95	875,729.05
合计	38,472,200.73	31,028,465.07

23. Administrative expenses

Item	Current amount incurred	Previous amount incurred
Wages and expenses from wages	29,930,472.46	17,879,803.65
Depreciation and amortization charges	3,615,332.72	4,115,048.83
Stable post allowance		2,600,000.00
Intermediary organs	719,922.47	1,970,472.00
Repair charges	666,369.23	738,554.27
Informatization costs	633,052.63	675,211.64
Safety production costs	277,512.45	619,952.09
Recruiting costs	855,748.82	619,699.50
Office expenses	326,849.85	400,970.52
Freight of passenger cars	297,103.00	
Greening and cleaning expenses	215,826.21	261,330.55
Travel charges	250,210.87	235,494.44
Insurance premium	136,291.62	
Vehicle use fee	119,586.45	
Business entertainment expenses	55,681.00	25,013.68
Rental fees		11,184.85
Others	372,240.95	875,729.05
Total	38,472,200.73	31,028,465.07

24、研发费用

项目	本期发生额	上期发生额
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项目	本期发生额	上期发生额
人员人工	12,089,161.43	11,130,558.49
材料费	6,492,912.97	3,232,500.52
折旧摊销	1,678,317.17	1,693,999.15
其他费用	2,130,011.33	2,316,988.25
委托外部研究开发投入		384,925.71
合计	22,390,402.90	18,758,972.12

24. R&D costs

Item	Current amount incurred	Previous amount incurred
Labors	12,089,161.43	11,130,558.49
Materials expenses	6,492,912.97	3,232,500.52
Depreciation and amortization	1,678,317.17	1,693,999.15
Other expenses	2,130,011.33	2,316,988.25
Input costs of commissioning external research and development		384,925.71
Total	22,390,402.90	18,758,972.12

25、财务费用

项目	本期发生额	上期发生额
利息费用		
减：利息收入	79,535.81	76,537.80
承兑汇票贴息	247,041.67	
汇兑损失		
减：汇兑收益		2,088.37
手续费	79,240.06	78,824.35
合计	246,745.92	198.18

25. Financial expenses

Item	Current amount incurred	Previous amount incurred
Interest expenses		
Minus: interest income	79,535.81	76,537.80
Discount on acceptance bill	247,041.67	
Exchange losses		
Minus: exchange earnings		2,088.37
Service charges	79,240.06	78,824.35

Item	Current amount incurred	Previous amount incurred
Total	246,745.92	198.18

26、投资收益

项目	本期发生额	上期发生额
理财收益	433,440.61	276,156.18
合计	433,440.61	276,156.18

26. Investment income

Item	Current amount incurred	Previous amount incurred
Income from financial products	433,440.61	276,156.18
Total	433,440.61	276,156.18

27、资产减值损失

项目	本期发生额	上期发生额
坏账损失	-196,013.99	177,174.76
存货跌价损失	-2,540,079.13	3,193,589.11
合计	-2,736,093.12	3,370,763.87

27. Assets impairment loss

Item	Current amount incurred	Previous amount incurred
Bad debt loss	-196,013.99	177,174.76
Loss on inventory valuation	-2,540,079.13	3,193,589.11
Total	-2,736,093.12	3,370,763.87

28、资产处置收益

项目	本期发生额	上期发生额
出售划分为持有待售的非流动资产（金融工具、长期股权投资和投资性房地产除外）或处置组时确认的处置利得或损失		
处置未划分为持有待售的固定资产、在建工程、生产性生物资产及无形资产的处置利得或损失：	-65,469.86	- 104,339.56
其中：固定资产处置利得	-65,469.86	- 104,339.56
债务重组中因处置非流动资产产生的利得或损失		
非货币性资产交换利得		
合计	-65,469.86	- 104,339.56

26. Income of asset disposal

Item	Current amount incurred	Previous amount incurred
Disposal profits or losses recognized when selling non current assets (except financial instruments, long-term equity investment and investment real estate) classified as held for sale or disposal group		
Disposal profits or losses arising from the disposal of fixed assets, projects under construction, productive biological assets and intangible assets that are not classified as assets available-for-sale:	-65,469.86	- 104,339.56
Among them: profits arising from the disposal of fixed assets	-65,469.86	- 104,339.56
Profits or losses arising from the disposal of non-current assets in debt restructuring		
Exchange profits of non-monetary assets		
Total	-65,469.86	- 104,339.56

29、营业外收入

项目	本期发生额	上期发生额
政府补助	1,919,035.65	10,609,880.00
其他	68,205.51	107,928.71
合计	1,987,241.16	10,717,808.71

29. Non-operating incomes

Item	Current amount incurred	Previous amount incurred
Government subsidies	1,919,035.65	10,609,880.00
Others	68,205.51	107,928.71
Total	1,987,241.16	10,717,808.71

30、营业外支出

项目	本期发生额	上期发生额
其他	9,005.00	21,104.66
合计	9,005.00	21,104.66

30. Non-operating expenditures

Item	Current amount incurred	Previous amount incurred
Others	9,005.00	21,104.66
Total	9,005.00	21,104.66

31、所得税费用

项目	本期发生额	上期发生额
当期所得税费用	1,577,055.51	

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项目	本期发生额	上期发生额
递延所得税费用	-904,083.62	
合计	672,971.89	

31. Income tax expenses

Item	Current amount incurred	Previous amount incurred
Current income tax expense	1,577,055.51	
Deferred income tax expense	-904,083.62	
Total	672,971.89	

32、现金流量表项目

32. Cash flow statement

(1) 收到其他与经营活动有关的现金

项目	本期发生额	上期发生额
银行存款利息	79,535.81	76,537.80
政府补助	1,290,497.65	10,560,380.00
其他	2,900,891.42	1,918,731.04
合计	4,270,924.88	12,555,648.84

(1) Other cash receipts related to operating activities

Item	Current amount incurred	Previous amount incurred
Bank interest	79,535.81	76,537.80
Government subsidies	1,290,497.65	10,560,380.00
Others	2,900,891.42	1,918,731.04
Total	4,270,924.88	12,555,648.84

(2) 支付其他与经营活动有关的现金

项目	本期发生额	上期发生额
支付的各项费用	4,819,767.84	16,277,477.77
其他	4,514,273.29	1,076,832.67
合计	9,334,041.13	17,354,310.44

(2) Other cash payments related to operating activities

Item	Current amount incurred	Previous amount incurred
Expenses paid	4,819,767.84	16,277,477.77
Others	4,514,273.29	1,076,832.67
Total	9,334,041.13	17,354,310.44

(3) 收到其他与投资活动有关的现金

无。

(3) Other cash receipts related to investing activities

N/A.

(4) 支付其他与投资活动有关的现金

项目	本期发生额	上期发生额
购买理财产品	65,000,000.00	48,500,000.00
合计	65,000,000.00	48,500,000.00

(4) Other cash payments related to investing activities

Item	Current amount incurred	Previous amount incurred
Purchase of financial products	65,000,000.00	48,500,000.00
Total	65,000,000.00	48,500,000.00

(5) 收到其他与筹资活动有关的现金

无。

(5) Other cash receipts related to financial activities

N/A.

(6) 支付其他与筹资活动有关的现金

无。

(6) Other cash payments related to financial activities

N/A.

33、现金流量表补充资料

33. Supplementary data for cash flow statement

(1) 现金流量表补充资料

补充资料	本期金额	上期金额
1、将净利润调节为经营活动现金流量：		
净利润	16,469,201.15	14,127,066.07
加：资产减值准备	-2,736,093.12	3,370,763.87
固定资产折旧、油气资产折耗、生产性生物资产折旧	6,872,433.65	6,985,810.87
无形资产摊销	460,047.04	450,866.19
长期待摊费用摊销	2,298,671.92	2,334,880.92
处置固定资产、无形资产和其他长期资产的损失（收益以“－”号填列）	65,469.86	104,339.56

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补充资料	本期金额	上期金额
固定资产报废损失（收益以“-”号填列）		
公允价值变动损失（收益以“-”号填列）		
财务费用（收益以“-”号填列）		
投资损失（收益以“-”号填列）	-433,440.61	-276,156.18
递延所得税资产减少（增加以“-”号填列）		
递延所得税负债增加（减少以“-”号填列）		
存货的减少（增加以“-”号填列）	6,581,602.04	7,630,807.36
经营性应收项目的减少（增加以“-”号填列）	-18,746,867.35	-55,503,008.27
经营性应付项目的增加（减少以“-”号填列）	2,773,986.65	17,048,778.08
其他		
经营活动产生的现金流量净额	13,605,011.23	-3,725,851.53
2、不涉及现金收支的重大投资和筹资活动：		
债务转为资本		
一年内到期的可转换公司债券		
融资租入固定资产		
3、现金及现金等价物净变动情况：		
现金的期末余额	31,193,061.75	19,475,488.39
减：现金的期初余额	19,475,488.39	10,416,619.13
加：现金等价物的期末余额		
减：现金等价物的期初余额		
现金及现金等价物净增加额	11,717,573.36	9,058,869.26

(1) Supplementary data for cash flow statement

Supplementary data	Current amount	Previous amount
1. Adjust net profit to cash flow of operating activities		
Net profit	16,469,201.15	14,127,066.07
plus: assets impairment provision	-2,736,093.12	3,370,763.87
Depreciation for plant assets, oil and gas assets and productive biological assets	6,872,433.65	6,985,810.87
Amortization of intangible assets	460,047.04	450,866.19
Amortization of long-term prepaid expenses	2,298,671.92	2,334,880.92
Disposal of losses of fixed assets, intangible assets and other long-term assets (fill in with “-” for incomes)	65,469.86	104,339.56
Loss on retirement of fixed assets (fill in with “-” for incomes)		

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Supplementary data	Current amount	Previous amount
Loss from fair value change (fill in with “-” for incomes)		
Financial expenses (fill in with “-” for incomes)		
Loss on investments (fill in with “-” for incomes)	-433,440.61	-276,156.18
Decrease in deferred tax assets (fill in with “-” for increases)		
Increase in deferred income tax liabilities (fill in with “-” for decreases)		
Decrease in inventory (fill in with “-” for increases)	6,581,602.04	7,630,807.36
Decrease in operational receivables (fill in with “-” for increases)	-18,746,867.35	-55,503,008.27
Increase in operational payables (fill in with “-” for decreases)	2,773,986.65	17,048,778.08
Others		
Net cash flows from operating activities	13,605,011.23	-3,725,851.53
2. Major investment and financing activities not involving cash receipts and payments		
Conversion of debt into capital		
Convertible corporation bonds maturing within one year		
Fixed assets under financing lease		
3. Net changes in cash and cash equivalents:		
Cash at the end of the period	31,193,061.75	19,475,488.39
Minus: beginning balance of cash	19,475,488.39	10,416,619.13
Plus: closing balance of cash equivalents		
Minus: beginning balance of cash equivalents		
Net increase in cash and cash equivalents	11,717,573.36	9,058,869.26

(2) 现金及现金等价物的构成

项目	期末余额	年初余额
一、现金	31,193,061.75	19,475,488.39
其中：库存现金		
可随时用于支付的银行存款	31,193,061.75	19,475,488.39
可随时用于支付的其他货币资金		
可用于支付的存放中央银行款项		
二、现金等价物		
其中：三个月内到期的债券投资		
三、期末现金及现金等价物余额	31,193,061.75	19,475,488.39
其中：母公司或集团内子公司使用受限制的现金和现金等价物		

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(2) Composition of cash and cash equivalents

Item	Closing balance	Beginning balance
I. Cash	31,193,061.75	19,475,488.39
Among them: cash on hand		
Bank deposits available for payment at any time	31,193,061.75	19,475,488.39
Other monetary capital available for payment at any time		
Amounts deposited with the central bank for payment		
II. Cash equivalents		
Among them: bond investments maturing within three months		
III. Closing cash and cash equivalents balance	31,193,061.75	19,475,488.39
Among them: the parent company or subsidiary company within the Group use restricted cash and cash equivalents		

七、承诺及或有事项

VII. Commitments and Contingencies

1、重大承诺事项

无。

1. Major commitments

N/A.

2、或有事项

无。

2. Contingencies

N/A.

八、资产负债表日后事项

无。

VIII. Matters after the Balance Sheet Date

N/A.

九、其他重要事项

无。

IX. Other Important Items

N/A.

比克希汽车科技（合肥）有限公司
 PKC Vehicle Technology (Hefei) Co., Ltd

2021 年 3 月 9 日

Tuesday, March 9, 2021