# Ningbo DAYE Garden Equipment Co.

## 2022 Annual

## Report Bulletin

## No.:2023-011

## April 2023




大叶股份总部



领越智能整体规划图

# Annual Report 2022

## Section I. Important notes, table of contents and interpretation

The Board of Directors, the Supervisory Committee and the Directors, Supervisors and senior management of the Company warrant that the contents of the annual report are true, accurate and complete, and that there are no false records, misleading statements or material omissions, and that they shall bear individual and joint legal liabilities.

Ye Xiaobo, the person in charge of the Company, Wu Bofan, the person in charge of accounting work, and Wu Bofan, the person in charge of the accounting organisation (accounting officer in charge), declare that they guarantee the truthfulness, accuracy and completeness of the financial report in this annual report. All Directors have attended the Board meeting at which this report was considered.

During the reporting period, the company's operating income, net profit declined, mainly due to unfavourable changes in the international political and economic environment, Europe and the United States, a more serious high inflation and extreme hot weather led to a slowdown in market demand; secondly, the company is actively exploring the market in the U.S. and the promotion of new products contributed to the rise in selling expenses over the same period last year; furthermore, in order to

**comply with the main customers and market demand, increase the ride-on Mowers,**
**R&D investment in new energy garden machinery products and other new products, R&D expenses increased to a certain extent compared with the same period of the previous year, and the anti-dumping deposit paid was recognised in the cost of main business. The company in this report "section III management Discussion and Analysis" in the "Fourth, the main business analysis" section, described in detail the specific reasons for the decline in the company's performance and countermeasures, investors are advised to pay attention to the relevant content.**

**Any reference to future plans, performance forecasts, etc. in this report does not constitute a commitment by the Company to any investor or related party, and investors and related parties are advised to maintain sufficient awareness of the risks involved and should understand the differences between plans, forecasts and commitments.**

**The Company has described in detail the major risks it will face in the future and the countermeasures in this report, for details, please refer to the section "XI. Prospects for the future development of the Company" in "Section III. Management Discussion and Analysis" of this report, and investors are advised to pay attention to the investment risks.**

**The Company plans to pay no cash dividend, no bonus shares and no capitalisation of capital by way of provident fund.**

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# Catalogue of documents available for review

I. Financial statements containing the signatures and seals of the company's legal representative, the person in charge of accounting work, and the person in charge of the accounting organisation. The original audit report containing the seal of the accounting firm and the signature and seal of the certified public accountant.

Original copies of all corporate documents and announcements publicly disclosed on the websites designated by the CSRC during the reporting period. IV. The original copy of the 2022 Annual Report signed by Mr Ye Xiaobo, the legal representative of the Company.

V. Other relevant documents.

The Company will place the originals or legally valid copies of the above documents at the Office of the Directors of the Company and the Shenzhen Stock Exchange at the same time for public inspection.

# an explanation of the meaning of words or phrases

| definitional items | depend on | Interpretation content |
|---|---|---|
| Da Ye Shares, Inc. | depend on | Ningbo DAYE Garden Equipment Co. |
| Kim Dae Yeh | depend on | Zhejiang Jindaye Holding Company Limited, the controlling shareholder of the Company |
| Gutai Hong Kong | depend on | HONGKONG GOTEX INTERNATIONAL CO. LIMITED), a shareholder of the Company |
| Hong Kong Kindred | depend on | HONGKONG KINGDEX INTERNATIONAL HOLDINGS CO., LIMITED), a shareholder of the Company |
| Dechon Junbo | depend on | Yuyao Dechuang Junbo Investment Partnership (Limited Partnership), a shareholder of the Company |
| Yuanning Aixin | depend on | Hangzhou Yuanning Huixin Investment Partnership (Limited Partnership), a shareholder of the Company |
| Hengfeng Zongchuang | depend on | Ningbo Meishan Free Trade Port Zone Hengfeng Zongchuang Investment Partnership (Limited Partnership), a shareholder of the Company |
| Debkin (name) | depend on | Anji Depijin Investment Partnership (Limited Partnership) (formerly known as Hangzhou Depijin Investment Partnership (Limited Partnership). Company Shareholders |
| macrophyte | depend on | DAYE Europe GmbH, a subsidiary of the company |
| Daiye Hong Kong | depend on | DAYE INTERNATIONAL CO., LIMITED, a subsidiary of the Company |
| North America (botany) | depend on | Daye North America, Inc., a subsidiary of the Company |
| Thailand (Tw) | depend on | Lingye Intelligent (Thailand) Co., Ltd, a subsidiary of the Company |
| Ohba Runbo | depend on | Runbo Int Pet.Ltd, a subsidiary of Honbo Int Pet. |
| Daiye Hongbo | depend on | Honbo Int Pet. Ltd, a subsidiary of the Company |
| Big Leaf Singapore | depend on | Goodtex Singapore Pet.Ltd, a subsidiary of Honbo Int Pet.Ltd |
| Leader Intelligence | depend on | Ningbo Leader Intelligent Equipment Co., Ltd, Subsidiary of the Company |
| Hongyue Intelligence | depend on | Ningbo Hongyue Intelligent Technology Co., Ltd, Subsidiary of the Company |
| DAYE E-commerce | depend on | Ningbo DAYE E-commerce Co., Ltd, a subsidiary of the company |
| Big Leaf Supply Chain | depend on | Ningbo DAYE Supply Chain Management Co., Ltd, a subsidiary of the Company |
| macrophyte | depend on | DAYE MEXICO SOCIEDAD ANONIMA DE CAPITAL VARIABLE, Honbo Int Pte. Ltd with Daye Subsidiary of North America, Inc. |
| Moxa North America | depend on | MOWOX AMERICAN INC, a subsidiary of DAYE INTERNATIONAL CO. |
| Haitong Securities, Sponsor, Lead Underwriter, Sponsor | depend on | Haitong Securities Co. |

| | | |
|---|---|---|
| Andaya group | depend on | Groupe Adeo |
| Wal-Mart, Walmart (retailer) | depend on | Walmart Inc. |
| Home Depot (retailer) | depend on | The Home Depot, Inc. |
| report period | depend on | 1 January 2022 to 31 December 2022 |
| End of reporting period | depend on | 31 December 2022 |
| engine capacity | depend on | The volume of space through which the engine piston moves from the top stop to the bottom stop is an important indicator of engine size |
| li-ion battery | depend on | A class of batteries in which lithium is used as the main active substance in the electrode material. |
| CC | depend on | Engine cylinder displacement unit, 1 cc = 1 ml |
| ODM | depend on | Original Design Manufacturer. The company produces products according to the brand owner's product plan<br>The products are designed and developed, then produced according to the orders of the brand owners, and sold to the brand owners after the production is completed. |
| OBM | depend on | Original Brand Manufacturer. Manufacturers operate their own brands |
| CB | depend on | The CB system (IEC System for Conformity Testing and Certification of Electrical Products) is an international system operated by the IECEE, whereby the certification bodies of IECEE member countries test the safety performance of electrical products on the basis of the IEC standards, and the results of their tests are known as CB.<br>A system of mutual recognition of test reports and CB test certificates in IECEE member countries. |
| EMC | depend on | Electromagnetic Compatibility (Electromagnetic Compatibility) is an acronym for the electromagnetic compatibility of a device or system in its electromagnetic<br>The ability to function normally in an environment without causing intolerable electromagnetic interference to any equipment in that environment. |
| CE | depend on | Conformite Europeenne (French), EU safety certification, CE certified products can be used throughout the European Union.<br>circulation |
| GS | depend on | Germany Safety. GS-certified products can be used throughout the European Union, including Germany.<br>circulation |
| EPA | depend on | U.S Environmental Protection Agency, EPA certified, engine equipment, vehicle water treatment<br>Equipment, pesticides and many other products need to be tested and certified, mainly to protect human health and the natural environment |
| NOISE | depend on | Noise Emissions from Equipment for Outdoor Use in the Environment, Equipment for Outdoor Use Directive No. 2000/14/EC Noise Emissions Directive 2000/14/EC was enacted by the European Parliament and the European Union on 3 July 2000, which was enacted to harmonise the Member States'<br>the setting of noise emission limits by national standards and the requirement for product labelling at the production stage |
| RoHS | depend on | Restriction of Hazardous Substances, a mandatory standard established by EU legislation, which<br>It is mainly used to regulate the material and process standards of electrical and electronic products to make them more conducive to human health and environmental protection. |

| | | |
|---|---|---|
| INMETRO | depend on | The Brazilian certification policy requires that products imported into the country that fall into the mandatory categories must undergo product testing and factory quality management system audits in accordance with the requirements of the INMETRO certificate, which is valid for four years. During the period of validity, the manufacturer must annually<br>Must undergo surveillance audit by OCP (third party certification body) and pay annual INMERTO fee |
| ETL | depend on | Electrical Testing Laboratories, ETL certification is a North American safety and security programme.<br>Certified and widely known and recognised in North America |
| RCM | depend on | Marking to indicate compliance with the mandatory standards and requirements of the Communications and Media Authority of Australia and New Zealand |
| ANSI | depend on | American National Standards Institute, American National Standards Institute, International Committee for Standardisation<br>（One of the five permanent members of the International Electrotechnical Commission (ISO) and the International Electrotechnical Commission (IEC), and one of the four members of the Board of Governors. |
| CARB | depend on | California Air Resources Board (CARB), 27 April 2007, CARB held a public hearing based on this investigation to approve the "Control Measure for Airborne Toxic Substances Airborne Toxic".<br>Control Measure, (ATCM)". Finalised April 2008 as 93120-93120.12 |
| KC | depend on | Korea Certification, Korea's national unified certification mark, according to the "Korea Electrical Appliance Safety Management Act," since January 1, 2009 electrical appliances safety certification is divided into mandatory certification and self-regulatory (voluntary) certification of two, belonging to the mandatory products in all electronic products must be certified by the KC Mark before the Korean market<br>sales (representative, agreement etc) |
| RED | depend on | Wireless Devices Directive.After 13 June 2017, only wireless devices assessed under the new RED 2014/53/EU will be allowed to be sold on the EU market. Before wireless products can be legally sold in EU countries, they must be assessed under the RED<br>The CE-mark must also be recognised for directive implementation testing. |
| Europe V | depend on | European Emission Stage V, a harmonised directive developed by the Commission of the European Economic Community, covers the emission levels of different types of engines.<br>of the Convention on the Elimination of All Forms of Discrimination against Women |

# Section II. Company profile and key financial indicators

## I. Company information

| | | | |
|---|---|---|---|
| stock short name | Dahleaf Corporation (PRC state-owned enterprise) | stock code (computing) | 300879 |
| Chinese name of the company | Ningbo DAYE Garden Equipment Co. | | |
| Chinese abbreviation of the company | Dahleaf Corporation (PRC state-owned enterprise) | | |
| Foreign name of the company (if any) | Ningbo Daye Garden Machinery Co. | | |
| Abbreviation of the company's foreign name (if any) | DAYE | | |
| Legal representative of the company | Ye Xiaobo | | |
| registered address | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | | |
| Postcode of registered address | 315403 | | |
| Historical changes in the company's registered address | not have | | |
| business address | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | | |
| Postal code of office address | 315403 | | |
| Corporate Internet site | www.dayepower.com | | |
| electronic mailbox | zjb01@dayepower.com | | |

## II. Contact person and contact information

| | secretary to the board | Securities Representative |
|---|---|---|
| name and surname | Wu Jun (1916-), PRC film director | Liu Shuilan (1920-), PRC writer |
| Contacts | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China |
| telephones | 0574-62569800 | 0574-62569800 |
| telex | 0574-62569808 | 0574-62569808 |
| electronic mailbox | zjb01@dayepower.com | zjb01@dayepower.com |

## III. Disclosure of information and place of availability

| | |
|---|---|
| Website of the stock exchange where the company discloses its annual report | Shenzhen Stock Exchange (http://www.szse.cn) |
| Name and website of the media in which the company discloses its annual report | China Securities Journal, Securities Times, Shanghai Securities News, Juchao Information Network (http://www.cninfo.com.cn) |

| | |
|---|---|
| Place where the company's annual report is filed | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China |

## IV. Other relevant information

Accounting firm engaged by the Company

| | |
|---|---|
| Name of accounting firm | Tianjian Accounting Firm (Special General Partnership) |
| Accounting Firm Office Address | 30/F, Block B, China Resources Building, No. 1366 Qianjiang Road, Hangzhou, China |
| Name of signatory accountant | Huang Yuanxi, Tang Zheren |

Sponsor engaged by the Company to perform continuous supervision duties during the reporting period

☑Applicable ☐Not Applicable

| Name of Sponsor | Sponsor's office address | Name of Sponsor Representative | Period of continuous supervision |
|---|---|---|---|
| Haitong Securities Co. | 689 Guangdong Road, Shanghai | Tian Jia, Zheng Guanglian | From 1 September 2020 to 2023<br>31 December 2009 |

Financial adviser engaged by the Company to perform continuous supervision duties during the reporting period

☐ Applicable ☑ Not applicable

## V. Key accounting data and financial indicators

Whether the company is required to retrospectively adjust or restate prior years' accounting data

Yes ☑No

| | 2022 | 2021 | Increase/decrease in the current year over the previous year | 2020 |
|---|---|---|---|---|
| Operating income ($) | 1,471,575,032.77 | 1,607,004,244.05 | -8.43 per cent | 1,001,115,503.78 |
| Net profit attributable to shareholders of listed companies (RMB) | 11,251,051.29 | 55,522,875.02 | -79.74 per cent | 76,701,625.69 |
| Net profit attributable to shareholders of listed companies after extraordinary gains and losses (RMB) | 27,416,492.55 | 31,499,659.34 | -12.96 per cent | 50,572,093.02 |
| Net cash flows from operating activities ($) | 23,683,019.12 | -237,300,003.43 | 109.98 per cent | 133,503,434.23 |
| Basic earnings per share ($/share) | 0.07 | 0.35 | -80.00 per cent | 0.59 |
| Diluted earnings per share ($/share) | 0.07 | 0.35 | -80.00 per cent | 0.59 |
| Weighted average return on net assets | 1.18 per cent | 5.92 per cent | -4.74 per cent | 12.62 per cent |
| | End of 2022 | End of 2021 | Increase/decrease at the end of the year over the end of the previous year | End of 2020 |
| Total assets ($) | 2,619,347,068.48 | 2,512,460,118.24 | 4.25 per cent | 1,829,052,817.76 |
| Net assets attributable to shareholders of listed companies | 953,843,491.28 | 956,515,603.77 | -0.28 per cent | 919,262,808.91 |

| | | | | |
|---|---|---|---|---|
| (RMB) | | | | |

The lower of the net profit before and after deducting non-recurring gains and losses of the company in the last three financial years is negative, and the audit report of the last year shows that there is uncertainty about the company's ability to continue operation.

Yes ☑No

Lower of net profit before or after extraordinary gains and losses is negative

Yes ☑No

## VI. Quarterly key financial indicators

Unit: Yuan

| | first quarter (of financial year) | second quarter (of financial year) | third quarter (of financial year) | fourth quarter (of financial year) |
|---|---|---|---|---|
| revenue | 800,126,824.82 | 302,511,662.72 | 225,305,584.34 | 143,630,960.89 |
| Net profit attributable to shareholders of listed companies | 60,559,729.11 | 14,286,698.56 | -9,084,719.04 | -54,510,657.34 |
| Net profit attributable to shareholders of the listed company after extraordinary gains and losses | 52,666,606.82 | 21,639,605.59 | 105,624.92 | -46,995,344.78 |

| | | | | |
|---|---|---|---|---|
| Net cash flows from operating activities | 77,143,587.53 | 289,947,938.57 | -214,405,305.31 | -129,003,201.67 |

Whether the above financial indicators or their sums are materially different from the relevant financial indicators in the Company's disclosed quarterly reports and half-yearly reports

Yes ☑No

# VII. Differences in accounting data under domestic and foreign accounting standards

## 1. Difference between net profit and net assets in financial reports disclosed in accordance with international accounting standards and those disclosed in accordance with Chinese accounting standards at the same time

☐ Applicable ☑ Not applicable

There was no discrepancy between the net profit and net assets in the financial reports disclosed in accordance with IAS and those disclosed in accordance with PRC Accounting Standards during the reporting period.

## 2. Differences in net profit and net assets between financial reports disclosed in accordance with overseas accounting standards and those disclosed in accordance with Chinese accounting standards at the same time

☐ Applicable ☑ Not applicable

There was no discrepancy between the net profit and net assets in the financial reports disclosed in accordance with overseas accounting standards and those disclosed in accordance with PRC accounting standards during the reporting period.

# VIII. Items and amounts of non-recurring gains and losses

☑Applicable ☐Not Applicable

Unit: Yuan

| sports event | 2022 Amount | 2021 Amount | 2020 Amount | instructions |
|---|---|---|---|---|
| Gains and losses on disposal of non-current assets (including elimination of provision for impairment of assets) | -473,058.43 | -47,909.32 | -34,372.86 | |
| Tax rebates, exemptions and reductions that exceed the authority to approve or are not accompanied by official approval documents | | | 1,233,513.00 | |
| Government grants recognised in the current period's profit or loss (except for government grants closely related to the Company's normal operating business, in line with national policies and in accordance with certain standards of fixed or quantitative continuous enjoyment) | 8,555,114.67 | 4,814,333.44 | 11,915,874.99 | |
| The cost of investments in subsidiaries, associates and joint ventures acquired by an enterprise is less than the enterprise's share of the gain arising from the fair value of the | | | 704,218.67 | |

| | | | | |
|---|---|---|---|---|
| identifiable net assets of the investee at the time of investment acquisition | | | | |
| Gains and losses on entrusted investments or management of assets | | | 82,318.07 | |
| Except for the effective hedging business related to the Company's normal operations, gains and losses from changes in fair value of financial assets and liabilities held for trading and investment gains from the disposal of financial assets for trading, financial liabilities for trading and available-for-sale financial assets | -26,693,795.51 | 21,206,316.41 | 14,439,663.70 | |
| Non-operating income and expenses other than those listed above | 54,063.40 | 1,072,723.41 | 27,540.00 | |
| Less: income tax effect | -2,392,234.61 | 3,022,248.26 | 2,239,222.90 | |
| add up the total | -16,165,441.26 | 24,023,215.68 | 26,129,532.67 | -- |

Specifics of other items of profit or loss that meet the definition of non-recurring profit or loss:

☐ Applicable ☑ Not applicable

The company does not have specific information on other profit and loss items that meet the definition of non-recurring profit and loss.

Definition of non-recurring profit and loss items listed in "Interpretative Announcement No. 1 on Information Disclosure of Companies Issuing Public Securities - Non-recurring Profit and Loss" as recurring profit and loss items

☐ Applicable ☑ Not applicable

There are no instances where the Company defines items of non-recurring gains and losses listed in "Interpretative Announcement No. 1 on Information Disclosure by Companies Issuing Public Securities - Non-recurring Gains and Losses" as items of recurring gains and losses.

# Section III. Management discussion and analysis

## I. Industry in which the company operated during the reporting period

The Company is principally engaged in the research and development, design, manufacture and sale of lawn mowers, weed whackers/ brushcutters, other power machinery and accessories. According to the standard of National Economic Industry Classification (GB/T4754-2017), which was implemented on 1 October 2017 in China, the industry in which the Company is engaged belongs to Mechanised Agricultural and Horticultural Machinery Manufacturing (C3572) According to the relevant regulations of the China Securities Regulatory Commission, the industry in which the Company is located belongs to the special equipment manufacturing industry
(C35) The Company is principally engaged in the business belonging to the garden machinery segment.

Garden machinery refers to the machinery and equipment involved in gardening, greening and its later maintenance, such as lawn mowers, weed whackers, push mowers, chain saws, looseners, blowers, pruners, edgers, combing machines, high-branching machines, lawn trimmers, cleaning machines, and so on. Influenced by the world's economic development, population and household growth, the popularity of horticultural culture and other factors, the overall demand for garden machinery market has maintained a steady growth trend.

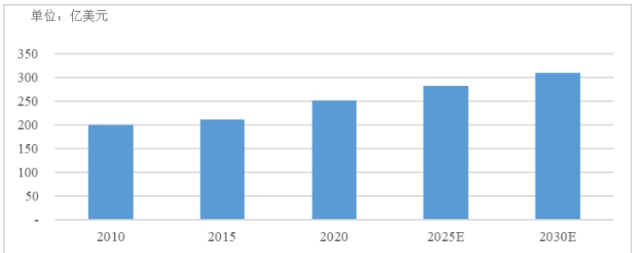
The continuous development of the world economy is to promote the demand for garden machinery products to enhance the important factors, the growth of GDP also promotes the personal income of residents and the level of consumption, which led to the steady development of various types of consumer industries, including garden machinery.

Moreover, the growing global population is one of the important bases for the expanding market volume of the garden machinery industry.03 2010 to 2023
The global population grew from 6.922 billion to 7.898 billion in the period from 1 January 2010 to 31 December 2011, a rise in population and income levels that has led to an increase in the demand for living environments. Population and income level of the residents of the rising demand for living environment, living quarters, villas and urban public green space of the green construction continues to improve, more and more families began to carry out a variety of gardening activities in their own balconies, open space in front of the house and rooftops and other locations, and add a lot of garden machinery products. Garden machinery industry in developed countries has been more mature, including Europe and the United States for the main areas of consumption of garden machinery, the United Kingdom, for example, more than 90 per cent of families have private gardens. With the increase in the number of households, the total area of home gardens continue to expand, for the garden machinery industry has brought more market demand.

At the same time, the popularity of residents of gardening culture also promotes the enhancement of market demand for garden machinery products. At present, gardening life has become a part of daily life of many families, especially in Europe and the United States and other developed countries and regions, due to richer land resources, higher living standards of residents, as well as by the human environment and family philosophy of keen lawn care, many families will be in the garden courtyard care to invest time, energy and material resources. To the United States, Germany and the United Kingdom, for example, gardening enthusiasts were more than 40 per cent of the total annual population of their countries, 60 per cent and 49 per cent, garden machinery products have become a necessity of life for many national residents.

In addition, the rapid development of new products continue to stimulate the expansion of the market scale of garden machinery, with lithium technology, intelligent control technology, sensor technology and other key breakthroughs, lithium garden machinery and lawn mowing robots and other product technology is gradually improved, the production cost is reduced, the market demand is a fast-growing trend for the overall development of the garden machinery industry has injected a new vitality.

Affected by the above factors, the global market demand for garden machinery products has been at a high level for a long time. According to the Freedonia report, it is expected that the global market demand for garden machinery products will reach US$30.9 billion by 2030, with a compound annual growth rate of 2.11%, and the compound growth rate of lithium-powered garden machinery will reach 6.65%. Global garden machinery products market demand and forecast situation is shown below:




2022 complex and severe adverse changes in the international political and economic environment, Europe and the United States, a more serious high inflation and extreme hot weather led to a slowdown in market demand, but in the long run, driven by the development of the world economy, the popularity of horticultural culture, the promotion of new products, and other factors, the global market demand for garden machinery products and market capacity will continue to increase.

## II. Major businesses in which the Company was engaged during the reporting period

The company is principally engaged in the research and development, design, manufacture and sale of lawn mowers, weed whackers/brushcutters, other power machinery and accessories.

The company attaches importance to quality management and system construction, has passed ISO9001 quality management system certification, ISO14001 environmental management system certification, OHSAS18001 occupational health and safety management system certification, the main products through the global CB certification, the European Union CE certification, EMC certification, RoHS certification, NOISE certification, RED certification and European V certification, Germany's GS certification. The main products have passed the global CB certification, EU CE certification, EMC certification, RoHS certification, NOISE certification, RED certification and Euro V certification, Germany GS certification, North America ETL certification, ANSI certification, EPA & CARB certification, Australia, New Zealand RCM certification and many other international import certifications. Through years of efforts, the company has become a high-profile ODM manufacturer in the international garden machinery industry, with a high market position in production technology, product quality, manufacturing scale, etc. Our products are sold to more than 60 countries and regions around the world, such as the United States, Germany, France, Poland, the United Kingdom, Russia, Australia, the Netherlands, Belgium, the Czech Republic, Denmark, Canada, Italy, Spain, Sweden, etc. We have accumulated a number of high-quality customer resources. Our products are sold to more than 60 countries and regions around the world, including the United States, Germany, France, Poland, Britain, Russia, Australia, the Netherlands, Belgium, the Czech Republic, Denmark, Canada, Italy, Spain, Sweden, etc. We have accumulated a number of high-quality customer resources, and our main customers include The Home Depot, Husqvarna, CuiFeng, Andaya, Makita, Walmart, HECHT, etc.

**(i) Main products**

The company's products are mainly used in gardening trimming, leaf cleaning, road snow removal, etc., according to the use can be divided into lawn mowers, lawnmowers / brushcutters, other power machinery and accessories, etc., the other power machinery mainly includes snowplow, combing machine, leaf blower, microtiller, etc.; the company's products according to the source of power can be divided into petrol-powered, AC power class and lithium-powered; according to the way of use can be divided into walk-behind type, Handheld, Intelligent and Ride-on, of which the walk-on mainly includes lawn mowers, snow ploughs, micro-tillers, grass-combing machines, the handheld mainly includes haymowers/brushcutters, leaf blowers, chain saws, high pruning shears, high-stem saws, etc., the Intelligent mainly includes lawn mowing robots, and the Ride-on mainly includes ride-on lawn mowers.

In order to meet the strong demand of downstream customers, the company has continuously increased investment in new product research and development, and continued to enrich and improve the product range, providing customers with 22 product categories, nearly 635 specifications of garden machinery during the reporting period, forming a more complete product system.

The company's main products include:

| Main products | Company's main product categories |
|---|---|
| lawnmower | Petrol lawnmowers (including riding lawnmowers) alternating current lawnmowers, lithium-ion lawnmowers (including mowing robots) |
| Lawnmowers/cultivators | AC haying machine, lithium haying machine |
| | Petrol brushcutter, lithium brushcutter |
| | Petrol snowploughs, AC snowploughs, lithium-ion snowploughs |
| | Petrol combing machine, AC combing machine, lithium combing machine |

| The company's main products illustration and use of the situation The situation is as follows: | | Petrol-powered | alternating current (AC) power category | Lithium power class | Product Use |
|---|---|---|---|---|---|
| lawnmower | |  |  |  | Mainly used for turf mowing in private gardens, public green spaces and professional lawns |
| | |  | |  | |
| Lawnmowers/cultivators | haymaker | - |  |  | Mainly used for cutting and trimming marginal weeds in lawns, gardens, pastures, etc. |
| | brush cutter |  | - |  | Mainly used for pruning dead grass and shrubs |
| Other power | snowplough |  |  |  | Mainly used for removing snow from roads |
| | grass combing machine |  |  |  | Mainly used to remove excess grass roots to help the lawn grow properly |

| | | | | | |
|---|---|---|---|---|---|
| machinery | leaf blower (machine) | - |  |  | Mainly used for blowing, sucking and shredding weeds, leaves and other debris. |
| | microwave plough (machine) |  | - | - | Mainly used for rototilling, ploughing, sowing, etc. in gardens, fields, orchards, etc. |

**(ii) Main business model 1. Procurement model**

The Company mainly adopts the procurement mode of "on-demand procurement", and the main materials purchased include engines and components, hardware, plastic particles, lithium batteries and components, electrical parts, steel, packaging materials, motors, gearboxes, etc. For general materials, the Company makes and executes the procurement plan according to the sales order. For general materials, the company formulates and executes the procurement plan according to the sales order; for imported engines and other imported parts, due to the relatively long delivery cycle of the supplier, the company will usually arrange for stocking in conjunction with the estimated order while formulating and executing the procurement plan according to the sales order; for plastic particles, due to the frequent fluctuation of its market price, in order to control the procurement cost, the company will be based on the annual estimated procurement volume, combined with the market price trend and the industry experience, and will also arrange for stocking accordingly. For plastic particles, as their market prices fluctuate more frequently, in order to control the procurement costs, the Company will appropriately increase the stocking at the low point of the estimated prices based on the annual estimated purchasing volume, taking into account the market price trend and industry experience.

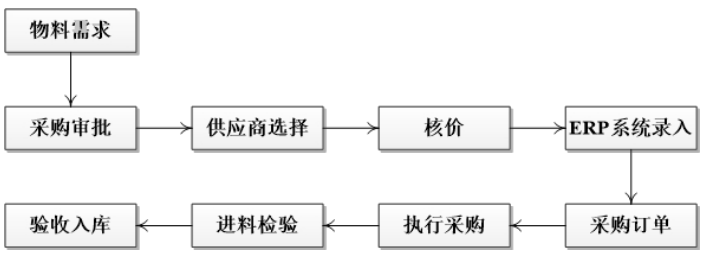
The company has formulated systems such as "Supplier Control Procedures", "Purchasing Control Procedures", "Monitoring and Measuring Control Procedures" and "Product Protection Control Procedures", etc., which are unified by the Purchasing Department, and jointly implemented with the Marketing Centre, Planning and Material Control Department, Quality Centre and Warehousing Department, to carry out comprehensive management of supplier qualification, requisition approval, procurement implementation and inspection and warehousing.

(1) Supplier qualifications

The Purchasing Department and the Quality Centre, R&D Centre and Lean Department of the Company jointly set up an assessment team to evaluate the candidate suppliers in accordance with the "Supplier Basic Information Sheet", "Supplier Questionnaire" and "Supplier Selection Record Sheet", and comprehensively consider their on-site management level, organisational system, supply capacity, quality capacity, price and after-sales service. The suppliers who pass the assessment become qualified suppliers of the company, and the Purchasing Department enters them into the qualified supplier list in the ERP system, which is incorporated into the purchasing system. At the same time, the company follows up and evaluates the qualified suppliers on a regular basis and maintains the qualified supplier list dynamically.

(2) Requisitioning and procurement implementation

For the procurement of spare parts, the Planning and Material Control Department fills in the Requisition Order in the ERP system; for the procurement of other materials, the Planning and Material Control Department generates the Requisition Order through the ERP system according to the sales order and the BOM of the products related to the order. Purchasing personnel will apply for requisition on the system according to the content of the Requisition Order, and the Purchase Order will be generated after the department manager approves it, and the purchasing personnel will carry out purchasing according to the Purchase Order. The main processes of requisitioning and procurement are as follows:



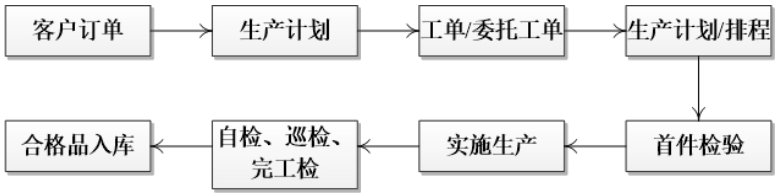
(3) Inspection and storage

The company's warehouseman generates "Purchase Acceptance and Warehouse Receipt" in the ERP system according to the supplier's delivery order, and the quality centre carries out the incoming inspection of the purchased materials according to the "Surveillance and Measurement Control Procedures", and the warehousing department handles the warehousing and protection management according to the "Product Protection Control Procedures" after the passing of the inspection and the disposal of defective products according to the "Nonconforming Products Control Procedures".

**2. Production model**

The company mainly adopts the mode of "production based on sales" for production management. After receiving the customer orders from the marketing centre, the planning and material control department makes the "weekly schedule" and issues the "production work order" to the production workshop to organise the production.

As customers have strict requirements on product specifications, technical indicators, mechanical appearance, packaging design, etc., the company implements the principle of "first piece confirmation" in the production process. Before the official mass production of parts workshop, the technicians are responsible for moulds, machinery and equipment parameters debugging, workshop supervisor and quality centre personnel to confirm the first piece, after passing the confirmation to "the first (last) piece of the inspection identification card" identification and official mass production. Before mass production in assembly workshop, the workshop supervisor and inspector will check and confirm the parts according to the work order, and confirm the first product of assembly line according to the operation standard book station by station, after the first piece of qualified test, the inspector will fill in the First Piece Inspection Form, and the workshop supervisor will fill in the Product Manufacturing Flow Sheet, and the workshop will carry out mass production in accordance with the confirmed process. The main production process of the company is as follows:




In addition to "production based on sales", due to the company's large-scale sales of lawnmowers, and the production cycle of lawnmower chassis is relatively long and complicated, the company, in order to ensure that the supply capacity of the peak season, usually combined with the estimated orders for lawnmower chassis to make appropriate stock production.

Due to the tightness of equipment capacity, site and personnel during the production shipment, the company entrusts part of the injection moulding processing and other processes to professional outsourcing units for production, which are subject to the company's strict review of qualification conditions, technical equipment and supply capacity.

**3. Sales model**

The company's products are mainly exported, and the proportion of revenue from domestic and overseas sales in the reporting period reached 95.99%, mainly sold to the United States, Germany, France, Poland, the United Kingdom, Russia, Australia, the Netherlands, Belgium, the Czech Republic, Denmark, Canada, Italy, Spain, Sweden and other countries and regions; the company's domestic customers are mainly the enterprises set up by international garden machinery brand manufacturers in China, and the products of their purchasing companies are mainly sold to the overseas market. The Company's domestic sales customers are mainly enterprises set up by international garden machinery brand manufacturers in China, and their products purchased by the Company are mainly sold to overseas markets.

The company mainly adopts ODM sales mode. In Europe and the United States and other developed countries and regions, the market development of garden machinery industry is more mature, international brand manufacturers, international building materials and supermarkets group, garden machinery professional wholesalers have established a solid brand image, and occupy most of the market sales channels, the company by virtue of the excellent R & D and design capabilities, quality management level, production and manufacturing scale, and the scope of the above international well-known enterprises to cooperate with the ODM way of development, design, production and manufacturing to supply to the above customers. With excellent R&D and design capability, quality management level and manufacturing scale, the company cooperates with international famous enterprises in the above scope, and engages in development, design and manufacturing in ODM mode to supply to the above customers. At the same time, the company has set up wholly-owned overseas subsidiaries such as DAYE Europe, DAYE North America, etc. to continuously improve the international marketing network and gradually implement the promotion of its own brands such as "MOWOX" and "GREEN MACHINE", with a small amount of sales in OBM mode.

**4. Research and development model**

The company takes the downstream customer demand and industry development trend as the guidance, on the one hand, in the process of cooperation with the customer, constantly communicate with the customer's technology, production and sales departments, through the synchronous feedback of the relevant departments of the customer, the customer's opinion into the research and development process, to determine the product technical solutions; on the other hand, the company forward-looking control of the industry's technological development trend, for the industrial design of the product, production process, product performance,

technological innovation and so on to carry out pioneering development and research. On the other hand, the company controls the trend of industry technology in a forward-looking manner, and carries out pioneering development research on product industrial design, production process, product performance, and technological innovation.

The company has established a R&D system with the collaborative participation of multiple departments, and formulated the "Design and Development Control Procedures" to agree on the responsibilities and processes of each department in the R&D process. Among them, the marketing centre is responsible for communicating with customers, researching and proposing R&D applications based on market analysis; the R&D centre carries out technical feasibility analysis and implements R&D work according to the company's R&D planning for new technologies; the R&D departments under the R&D centre are responsible for the development of new products; the leaning department is responsible for the technical support and improvement of the production process, tooling fixtures, and mass-produced products; the lab is responsible for monitoring the various The laboratory is responsible for monitoring the experimental work during the R&D process and putting forward comprehensive conclusions and opinions; the Chief Engineer's Office is responsible for the management of technical documents, standardisation management, product certification, intellectual property rights management and other work.

During the reporting period, through continuous investment in research and development, the company has mastered a series of core technologies and production processes of garden machinery, and the company has been able to continue to develop and design high-quality and innovative products, which has established the company's leading position in the garden machinery industry and further expanded the scale of the company's business performance.

**(iii) Key performance-driven factors 1. Policy drivers**

In recent years, national authorities have vigorously promoted the application of landscaping. The Standing Committee of the National People's Congress of the People's Republic of China issued the Outline of the Thirteenth Five-Year Plan for National Economic and Social Development of the People's Republic of China in March 2016, aiming to carry out large-scale land greening actions and strengthen the construction of key forestry projects; and the State Forestry and Grassland Administration issued the National Forest Cities Development Plan (2018- In July 2018, the State Forestry and Grassland Administration issued the "National Forest City Development Plan (2018-2025)", which proposes that "the construction of forest city clusters will build an interconnected forest ecological network system, so as to make the proportion of blue and green space in the urban cluster areas
More than 50 per cent; with the goal of improving the urban ecological environment, increasing the area of urban forests, upgrading the quality of urban forests, and increasing the open space for urban residents, the construction of urban forests will be strengthened, the canopy coverage rate of urban areas will reach 25 per cent, and the proportion of the mileage of boulevard roads among the main and secondary roads in the urban areas will reach more than 60 per cent. Guiding Opinions on Accelerating Afforestation and Greening on Both Sides of the Yangtze River" issued by the National Development and Reform Commission in September 2018 mentioned that "by 2020, the entire country will be covered with forests.
In 2025, the afforestation and greening of both sides of the Yangtze River will be fully completed, all greening will be achieved, forest quality will be significantly improved, and the ecological protection system along the river will be basically perfected, with a continuous, complete and structurally stable structure.

The forest ecosystem is initially formed, and the beautiful ecological belt along the river with green banks and beautiful scenery stretching for 10,000 miles is basically completed".

With the country's emphasis on environmental greening work, as well as strong support for government policy, it is expected that the future market size of the garden machinery industry will continue to maintain a relatively rapid growth trend, thus supporting the company's performance health and stable growth.

**2、The company's product advantages**

The company's products are mainly sold to Europe and the United States countries and regions, the above countries and regions belong to mature market economy countries, in addition to tariffs, for garden machinery products, mainly through the conduct of emissions, noise pollution, hazardous substances, product safety certification and standard setting and other ways to manage.

In order to ensure that the company's product certification work is carried out in an orderly manner, the company has formulated a comprehensive internal control system and effectively implemented, the company's main products have obtained the required certification. Our main products have passed the global CB certification, EU CE certification, EMC certification, RoHS certification, NOISE certification, RED certification and Euro V certification, Germany's GS certification, North America's ETL certification, ANSI certification, EPA & CARB certification, Australia and New Zealand's RCM certification and many other international import certifications.

The company corresponds to the main products to obtain the certification and standards of importing countries can enhance market trust, help improve product competitiveness, and contribute to the company's performance drive.

**3、Technology R&D Advantage**

The company has been appraised as a high-tech enterprise since 2009, and owns "Zhejiang Provincial Enterprise Technology Centre" and "Provincial Industrial Design Centre", and was newly awarded the title of "National Intellectual Property Advantageous Enterprise" in 2022. The title of "National Intellectual Property Advantageous Enterprise" will be newly awarded in 2022. With a large number of professionals in industrial design, mechanical design and manufacturing, engine design and manufacturing, electrical engineering, lithium battery management system, intelligent control technology, etc., the company has formed a patent system covering gasoline-powered, AC-powered and lithium-powered product series, with 74 invention patents. The company's "self-propelled high-efficiency and environmentally friendly garden gasoline lawn mower" and "low-emission and low-noise lightweight two-stroke gasoline brushcutter" were respectively awarded the certificate of the National Torch Plan Industrialisation Demonstration Project. The company is committed to improving the industry standard, responsible for the formulation or participation in the drafting of 11 national standards, 14 industry standards and 1 Zhejiang group standard.

With the long-accumulated technology research and development advantages, drive the company's performance to achieve growth. 4、Quality **customer advantage**

With outstanding design and development capabilities, strict product quality control system, and good production management capabilities, the company has established a solid relationship with a number of high-quality customer groups.

Through years of efforts, the company has become a high-profile ODM manufacturer in the international garden machinery industry, and has established long-term and stable cooperative relationships with major customers such as The Home Depot, Husqvarna Group, Tsui Fung Group, Makita, Andaya Group, Walmart, HECHT, etc., which guarantees the sustained growth of

the business revenue. At the same time, with excellent technical level, product quality and other advantages, the company's market development in North America has achieved remarkable results. The company carries out long-term cooperation with old customers and continuously develops new customers to ensure the continuous growth of the scale of garden machinery business.

## III. Analysis of core competencies

**(i) Advantage in technology development**

The company has been appraised as a high-tech enterprise since 2009, and owns "Zhejiang Provincial Enterprise Technology Centre", "Provincial Industrial Design Centre", and was awarded the title of "National Intellectual Property Advantageous Enterprise" in 2022. The title of "National Intellectual Property Advantageous Enterprise" will be awarded in 2022. With a large number of professionals in industrial design, mechanical design and manufacturing, engine design and manufacturing, electrical engineering, lithium battery management system, intelligent control technology, etc., the company has formed a patent system covering gasoline-powered, AC-powered and lithium-powered power product series, as of the end of the reporting period, the company has been granted a total of 166 patents, of which 74 are invention patents. The company's "self-propelled high-efficiency and environmentally friendly garden gasoline lawn mower" and "low-emission and low-noise lightweight two-stroke gasoline brushcutter" were respectively awarded the certificate of the National Torch Plan Industrialisation Demonstration Project. The company is committed to improving the level of R&D and innovation, and the R&D expenses for the reporting period reached RMB63.27 million, representing an increase of 28.10% compared with that of 2021.

The core management team of the company has rich industry experience, keen insight and efficient execution, deep understanding of the garden machinery industry, experienced in development strategy, new business planning, resource integration, talent training. The company attaches great importance to the construction of corporate culture, has a good working atmosphere, has a strong corporate cohesion, the company has a number of stable core management, research and development, technical personnel through internal training, external introduction and other ways, and make full use of the "Zhejiang Provincial Enterprise Technology Centre", "Provincial Industrial Design Centre" and industry-university cooperation. We also make full use of "Zhejiang Enterprise Technology Centre", "Provincial Industrial Design Centre" and the platform of cooperation between industry, academia and research to develop new technology, new products and new techniques.

**(ii) Product advantages**

In terms of product innovation, as people pay more attention to the protection of the environment, the company has forward-looking layout to ride-on lawnmower products and lithium batteries as the power source of new energy products. The products include riding lawnmowers, handheld tools and robotic lawnmowers, etc. A series of 18V products have been formed,
36V, 62V three major voltage platform product series, covering lithium cycling, lithium stepper, lithium handheld products, lithium intelligent products and other products, market feedback is good.

In 2022, the company's self-developed riding lawnmower products have entered the stage of mass production and volume sales, and have been recognised by customers. The company has increased investment in the field of robotic lawn mowers, and the new generation of robotic lawn mowers has high-precision motor control, multi-sensor fusion, navigation, wireless interconnection and other technologies, so that the products have path planning, active obstacle avoidance, APP remote operation and other functions.

In terms of product creativity, the Company always aims to improve user experience and continues to carry out creative product design to meet different market demands.

(1) Ride-on products power company in the new energy and gasoline two major categories at the same time for the layout, to achieve platform standardisation, manufacturing vertical, such as frame, mowing discs, motors, gearboxes, electronic control systems and other core components of independent R & D and manufacturing, in the electronic brakes, electric adjustable height, load-bearing rear frame, multi-package power management system and other features, humane and innovative experience. (2) The products of walk-behind mowers adopt rear drum design instead of rear wheel, which produces striped ripples on the lawn after mowing and improves the aesthetics of the lawn; the armrest system of the mowers can be placed vertically through the folding design, which reduces 70% of the space for placing; the zero-turning design enhances the convenience and comfort of the control; and the technology optimization realizes the platform, standardization and serialization of lithium-ion mowers for the convenience of market promotion. market promotion. (3) Li-ion handheld hair dryer products adopt external rotor motors, making the integrated design of fan and motor, reducing the size of motor, reducing manual assembly, improving service life and product quality, and the airflow is up to 655cfm, which is currently in the leading position in the world. (4) The lawn mowing robot adopts ultrasonic detection to achieve contactless obstacle avoidance function under the technical premise that the traditional contact sensor obstacle avoidance requires a certain size of impact collision in order to be triggered, and at the same time, the effective range of detection can be as high as 30cm, so that the lawn mowing robot can know the obstacle situation in front of it in advance, and it can implement all kinds of actions in advance, realising active obstacle avoidance function, which makes the machine safer and more intelligent. It makes the machine safer and more intelligent.

**(iii) Quality customer advantage**

With outstanding design and research capabilities, strict product quality control system, and good production management capabilities, the company has established a solid relationship with a number of high-quality customer groups. The company focuses on allocating resources around core customers with strong strength and good creditworthiness, with strong operational stability, which can effectively prevent market risks. At present, the company's customers mainly include Home Depot, Husqvarna Group, Cuifeng Group, Andaya Group, Makita, Wal-Mart, HECHT and other international brand manufacturers, international building materials and supermarket groups, and professional wholesalers of garden machinery.

**(iv) Quality management advantages**

Garden machinery products are mainly oriented to Europe, the United States and other

mature consumer markets, excellent quality management level is a necessary condition for enterprises to improve their competitive strength and obtain market recognition. Based on ISO9001 quality management system, the company has built a complete and efficient quality control and management system. Through the establishment and operation of the quality management system, the company's main products have obtained the certification of the main importing countries of garden machinery.

**(v) Talent advantage**

Since its establishment, the company has always paid attention to talent cultivation work, through independent training and external introduction, cultivated a large number of excellent management and technical personnel, and formed a stable management, R & D team and core technical personnel team, talent advantage is obvious. At the end of the reporting period, the company and its subsidiaries had a total of 1398 employees, including 305 R&D personnel, accounting for 21.82% of the company's headcount.

We have drafted 11 national standards, 14 industry standards and 1 Zhejiang group standard. The professional and profound technical team ensures that the company can provide customers with high-quality and high-level products continuously.

## IV. Main business analysis

### 1. Overview

During the reporting period, the external development environment of the enterprise continued to change and the uncertainties increased. In the face of the unfavourable changes in the complex and severe international political and economic environment, the serious high inflation in Europe and the United States and the slowdown of market demand due to the extremely hot weather, all the people of the Company, under the leadership of the management with the Board of Directors at its core, forged ahead and responded to the various severe difficulties and challenges in a calm manner, and closely focused on the annual operating objectives by continuing to promote product research and development, lean management and cost reduction and efficiency. The company has been closely focusing on the annual business objectives, and further consolidated its main business by continuing to promote product research and development, lean management and cost reduction and efficiency improvement, as well as to plan a reasonable industrial layout.

In 2022, the Company will achieve operating income of RMB 147,157.50 million, a decrease of 8.43% compared with the same period of the previous year; net profit attributable to the owners of the parent company

The net assets attributable to the owners of the parent company were 95,384.35 million yuan, a decrease of 0.28% compared with the same period of the previous year.

In reviewing the key work carried out by the Company in FY2022, the main areas are as follows:

**(i) Compacting the main business and actively planning the layout of new production capacity**

During the reporting period, the Company closely followed the development strategy formulated by the Board of Directors, formulated the annual work plan, and actively carried out various tasks to further consolidate the main business, and on the basis of the original production capacity, the brand new products of riding lawn mowers were put into production, and the Company actively planned for the layout of the new production capacity in a reasonable manner.

The company overcame the global economic situation and trade friction unfavourable factors, opened the Mexican overseas manufacturing base construction, through the local procurement of core components to complete the production of products, so as to make effective use of local resources, shorten the supply cycle, and better close to the market, customer service.

**(ii) Keeping abreast of customer needs and actively exploring international markets**

During the reporting period, the Company continued to maintain good co-operation with old customers and continuously developed new customers with a view to forming long-term strategic co-operative relationships, which, by virtue of its excellent technical level, product quality and other advantages, contributed to the continuous growth of the Company's sales scale during the reporting period.

**(iii) Improve the construction of human resources system and fully mobilise the enthusiasm of employees**

During the reporting period, the Company continued to improve its human resources management system. On the one hand, the Company continued to improve the recruitment process, strengthen the recruitment of management personnel and improve the degree of matching between employees and positions, so as to achieve the goal of accurate employment; on the other hand, the management continued to streamline the Company's organisational structure, clarify the responsibilities of departments and employees, and make the management more standardised and refined.

**(iv) Increase investment in research and development to enhance core competitiveness**

Innovation is the endogenous driving force for the survival, development and growth of an enterprise. During the reporting period, the Company continued to attach importance to research and development, strengthened investment in research and development, vigorously introduced high-level talents with solid theoretical background and rich experience, and committed to relying on independent innovation to achieve sustainable development of the enterprise. During the reporting period, the Company invested RMB63.27 million in R&D, accounting for 4.30% of the operating revenue, representing an increase of 28.10% as compared with that of 2021. By the end of this reporting period, the company has authorised 166 patents (including 74 invention patents) During the reporting period, the company always pays attention to talent cultivation, through independent training and external introduction.

As of the end of the reporting period, the Company and its subsidiaries had a total of 1,398 employees, including R&D staff.

The R&D team of the company is responsible for formulating or participating in the drafting of 11 national standards and 14 industry standards, with a total of 305 personnel, accounting for 21.82% of the company's total number of personnel.
and 1 group standard in Zhejiang.

**(v) Continuously improving the level of standardised operation and promoting the Company's high-quality development**

The Company has continuously improved its standardised operation level and is committed to promoting the high-quality development of the Company. During the reporting period, the Company continued to strengthen the ''Three Councils and One Layer'' governance communication mechanism, gave full play to the supervisory role of independent directors and supervisors, and effectively adopted the professional opinions of external organisations such as sponsoring bodies, law firms and accounting firms; and implemented the requirements for internal auditing to strengthen the internal audit's internal supervision responsibilities. Meanwhile, the Company improves the internal control system, strengthens the implementation of the internal control management system, and conducts a comprehensive combing of the existing systems and business processes in a timely manner in accordance with the latest regulations and normative documents issued by the CSRC and the SZSE, and in the light of the actual situation of the Company.

## 2. Revenue and costs

### (1) Composition of operating income

Overall operating income

Unit: Yuan

| | 2022 | | 2021 | | Year-on-year increase/decrease |
|---|---|---|---|---|---|
| | sum of money | Share of operating revenue | sum of money | Share of operating revenue | |
| Total operating income | 1,471,575,032.77 | 100% | 1,607,004,244.05 | 100% | -8.43 per cent |
| subsector | | | | | |
| Garden machinery industry | 1,469,206,171.42 | 99.84 per cent | 1,604,521,074.70 | 99.85 per cent | -8.43 per cent |
| (sth. or sb) else | 2,368,861.35 | 0.16 per cent | 2,483,169.35 | 0.15% | -4.60 per cent |
| by product | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| lawnmower | 1,245,269,891.21 | 84.62 per cent | 1,283,996,595.72 | 79.90 per cent | -3.02 per cent |
| Lawnmowers/cultivators | 15,835,465.87 | 1.08 per cent | 46,586,165.21 | 2.90 per cent | -66.01 per cent |
| Other power machinery | 110,087,926.60 | 7.48 per cent | 119,322,400.55 | 7.43 per cent | -7.74 per cent |
| replacement (parts) | 98,012,887.74 | 6.66 per cent | 154,615,913.22 | 9.62 per cent | -36.61 per cent |
| the rest | 2,368,861.35 | 0.16 per cent | 2,483,169.35 | 0.15% | -4.60 per cent |
| subregion | | | | | |
| outside (a country's) borders | 1,412,496,704.93 | 95.99 per cent | 1,517,509,612.85 | 94.43 per cent | -6.92 per cent |
| internal (a country, province, city etc) | 59,078,327.84 | 4.01 per cent | 89,494,631.20 | 5.57 per cent | -33.99 per cent |
| subsales model | | | | | |
| direct selling | 1,471,575,032.77 | 100.00 per cent | 1,607,004,244.05 | 100.00 per cent | -8.43 per cent |

**(2) Industries, products, regions and sales patterns that account for more than 10% of the Company's operating revenue or operating profit**

☑Applicable ☐Not applicable

Unit: Yuan

| | revenues | business costs | gross margin | Increase or decrease in operating income over the same period of the previous year | Increase/decrease in operating costs over the same period last year | Increase or decrease in gross profit margin over the same period of the previous year |
|---|---|---|---|---|---|---|
| subsector | | | | | | |
| garden machinery sector | 1,469,206,171.42 | 1,233,629,247.61 | 16.03 per cent | -8.43 per cent | -9.35 per cent | 0.84 per cent |
| by product | | | | | | |
| lawnmower | 1,245,269,891.21 | 1,044,298,265.15 | 16.14 per cent | -3.02 per cent | -5.77 per cent | 2.45 per cent |
| Grass hoggers/ brush cutter | 15,835,465.87 | 12,065,838.76 | 23.80 per cent | -66.01 per cent | -68.24 per cent | 5.36 per cent |
| Other power (old) cunning | 110,087,926.60 | 106,098,960.99 | 3.62 per cent | -7.74 per cent | -2.31 per cent | -5.36 per cent |
| replacement (parts) | 98,012,887.74 | 71,166,182.71 | 27.39 per cent | -36.61 per cent | -32.85 per cent | -4.07 per cent |
| subregion | | | | | | |
| outside (a country's) | 1,412,496,704.93 | 1,193,219,126.90 | 15.52 per cent | -6.92 per cent | -7.57 per cent | 0.59 per cent |

| | | | | | | |
|---|---|---|---|---|---|---|
| borders | | | | | | |
| internal (a country, province, city etc) | 59,078,327.84 | 40,414,009.55 | 31.59 per cent | -33.99 per cent | -42.14 per cent | 9.64 per cent |
| subsales model | | | | | | |
| direct selling | 1,471,575,032.77 | 1,233,633,136.45 | 16.17 per cent | -8.43 per cent | -9.35 per cent | 0.85 per cent |

In the event that the statistical calibre of the Company's main business data is adjusted during the reporting period, the Company's main business data for the most recent year adjusted to the calibre at the end of the reporting period

☐ Applicable ☑ Not applicable

**(3) Whether the company's revenue from in-kind sales is greater than its revenue from labour**

☑Yes ☐No

| Industry Classification | sports event | unit (of measure) | 2022 | 2021 | Year-on-year increase/decrease |
|---|---|---|---|---|---|
| Garden machinery industry | sales volume | 10,000 units | 110.76 | 154.6 | -28.36 per cent |
| | production volume | 10,000 units | 115.41 | 163.3 | -29.33 per cent |
| | stockpile | 10,000 units | 35.91 | 29.85 | 20.30 per cent |

Explanation of reasons for changes of more than 30 per cent in relevant data year-on-year

☐ Applicable ☑ Not applicable

**(4) Performance of material sales contracts and material purchase contracts entered into by the Company up to the reporting period**

☐ Applicable ☑ Not applicable

### (5) Operating cost components

Industry Classification

Unit: Yuan

| Industry Classification | sports event | 2022 | | 2021 | | Year-on-year increase/ decrease |
|---|---|---|---|---|---|---|
| | | sum of money | As a percentage of operating costs | sum of money | As a percentage of operating costs | |
| Garden machinery industry | direct material | 943,231,560.46 | 76.46% | 1,054,473,376.87 | 77.49 per cent | -10.55 per cent |
| Garden machinery industry | direct labour | 130,354,298.37 | 10.57 per cent | 133,957,454.56 | 9.84 per cent | -2.69 per cent |
| Garden machinery industry | manufacturing cost | 160,047,277.62 | 12.97 per cent | 172,379,476.47 | 12.67 per cent | -7.15 per cent |

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### (6) Changes in the scope of consolidation during the reporting period

☑Yes □No

MOWOX AMERICAN INC., a new wholly-owned subsidiary with registered capital of US$10,000, was established on 21 June 2022. As of the balance sheet date, the new subsidiary had received US$0.00 in capital and had not yet started its business activities.

During the period, a new wholly-owned subsidiary, DAYE MEXICO, S.A. DE C.V., was established with a fixed capital of 50,000 pesos and an unlimited amount of variable capital, with an establishment date of 2 August 2022, and as of the balance sheet date, the new subsidiary had actually received capital of US$350,000, and had not yet begun its operating activities.

Ningbo DAYE E-commerce Co., Ltd. was newly established as a wholly-owned subsidiary during the period, with a registered capital of RMB20 million and an establishment date of 22 December 2022, and as of the end of the period By the balance sheet date, the new subsidiary had actually received $0.00 in capital and had not yet commenced operations.

Ningbo DAYE Supply Chain Management Co., Ltd. was newly established as a wholly-owned subsidiary during the period, with a registered capital of RMB30 million and a date of establishment of 27 December 2022. As of the balance sheet date, the newly established subsidiary has actually received $0.00 in capital and has not yet commenced operating activities.

### (7) Information on significant changes or adjustments in the company's business, products or services

**during the reporting period**

☐ Applicable ☑ Not applicable

**(8) Major Sales Customers and**

**Major Suppliers of** the Company

| | |
|---|---|
| Total sales to top five customers ($) | 1,118,643,087.23 |
| Percentage of aggregate sales to total annual sales from top five customers | 76.02 per cent |
| Ratio of related party sales to total annual sales among sales to top five customers | 0.00 per cent |

Information on the company's top 5 customers

| serial number | Client Name | Sales ($) | Percentage of total annual sales |
|---|---|---|---|
| 1 | Client 1 | 481,838,756.29 | 32.74 per cent |
| 2 | Client 2 | 291,844,207.61 | 19.83 per cent |
| 3 | Client 3 | 175,246,908.83 | 11.91 per cent |
| 4 | Andaya group | 117,000,459.41 | 7.95 per cent |
| 5 | Client 5 | 52,712,755.09 | 3.58 per cent |
| add up the total | -- | 1,118,643,087.23 | 76.02 per cent |

Other notes on major clients

☐ Applicable ☑ Not applicable

Major suppliers of the company

| | |
|---|---|
| Total purchase amount from the top five vendors ($) | 475,006,972.23 |
| Percentage of total annual purchases by the top five vendors in aggregate | 51.16 per cent |
| Proportion of purchases from related parties in purchases from the top five suppliers to total annual purchases | 0.00 per cent |

Information on the company's top 5 suppliers

| serial number | Supplier Name | Purchase amount ($) | Percentage of total annual procurement |
|---|---|---|---|
| 1 | Supplier 1 | 362,423,730.74 | 39.03 per cent |
| 2 | Supplier 2 | 39,190,213.31 | 4.22 per cent |
| 3 | Supplier 3 | 37,898,269.61 | 4.08 per cent |
| 4 | Suppliers 4 | 19,401,377.95 | 2.09 per cent |
| 5 | Shenzhen Topband Co. | 16,093,380.62 | 1.73 per cent |
| add up the total | -- | 475,006,972.23 | 51.16 per cent |

☐ Applicable ☑ Not applicable

## 3. Costs

Unit: Yuan

| | 2022 | 2021 | Year-on-year increase/decrease | Description of significant changes |
|---|---|---|---|---|
| sales expense | 81,337,624.40 | 58,101,283.96 | 39.99 per cent | Mainly as a result of increased market development in North America and new production during the reporting period. This is due to the efforts to promote the product. |
| overheads | 70,709,862.17 | 56,849,172.83 | 24.38 per cent | Mainly attributable to: 1. Higher depreciation expenses on fixed assets; 2. Higher increase in employee equity incentive fees. |
| financial cost | -12,172,309.00 | 28,839,835.22 | -142.21 per cent | Mainly as a result of the continued weakening of the United States dollar/renminbi exchange rate during the reporting period. high, due to an increase in foreign exchange gains on foreign currency settlements. |
| R&D costs | 63,270,028.26 | 49,391,939.68 | 28.10% | Mainly as a result of increased investment in research and development. |

## 4. Investment in research and development

☑Applicable ☐Not applicable

| Name of major R&D projects | Purpose of the project | Project progress | Objectives to be achieved | Expected impact on the company's future development |
|---|---|---|---|---|
| | Developed with a | | Adopting continuously variable | |

| | | | | |
|---|---|---|---|---|
| Algorithmic implementation of path planning for lawn mowing robots | Intelligent, high-end models of lawn mowing robots. | | Submap with Vslam algorithm for e-positioning and navigation, automated elevation, all-round Bit to enhance robot intelligence. | The human high-end field for technological reserve. |
| Top charging with ultrasonic robotic lawn mower | Designed with a top charging bracket. The charging station is for side charging, which ensures that the smart mower can perfectly complete the charging docking either backwards or forwards. Ultrasonic Avoidance Barrier technology development. | mass produce | Ultrasonic obstacle avoidance control system, more agile than the traditional sensor obstacle avoidance, reflect more quickly; side top charging system, integrated design, docking is smoother, and no dead angle in the mowing area. | Promote the company to move forward to more high-end and intelligent in the field of lawn mowing robots. |
| Smart mower with infrared sensor trimmer | Breaking through the limitations of the structure area of the safety regulations, simplification and improvement, shrinking the size of the shell, so that the operation of the robot to turn flexible; at the same time, the improved machine size than the original has been effectively reduced to improve the packing capacity. Reduced transport costs. | mass produce | Development of software and hardware s y s t e m s based on infrared sensing IR technology suitable for the working conditions of smart lawnmowers; use of infrared sensing system to avoid the safety regulations of the whole machine. | Reduce costs, enhance enterprise competitiveness, and improve the company's economic efficiency. |
| Development of an intelligent lawn mower based on a full-coverage path planning algorithm | The embedded VSLAM-based mobile robot positioning system is based on the RGB-D SLAM system, which uses real-time ORB features for tracking, repositioning and closed-loop detection to obtain information-rich image data, compute the positioning and build the environment map, and then compute the 3D point cloud map based on this to obtain the information information richer semantic maps. | pilot phase | Navigation and positioning, map construction, full-coverage route planning; 98 per cent or more route planning and lawn coverage; 95 per cent or more recognition of obstacle avoidance objects; | Promote the company to move forward to more high-end and intelligent in the field of lawn mowing robots. |

| | | | | |
|---|---|---|---|---|
| Current Detection Collision Smart Mower | Breakthrough Hall collision check is affected by external factors, adopting FOC drive control system to improve intelligence. | mass produce | Control panel: control keyboard and LED digital tube plus membrane keyboard two ways; Sensors: collision, lifting, angle, tipping, rain sensor, ultrasonic probe, gyroscope; External communication: WIFI + Bluetooth, APP can be connected Catch. | Promoting the company's move towards greater intelligence in the field of lawn mowing robots. |
| Universal wheel petrol lawnmower | Developing an Adaptable Complex Terrain (irregular terrain, slopes, potholes, etc.) and can successfully complete mowing operations. | mini-testing stage | Design the front wheels as universal wheels to achieve zero-radius turning; set the knob to achieve locking or unlocking of both front wheels at the same time by turning clockwise or anticlockwise, so as to achieve a straight line of the front wheels of the mower. The purpose of travelling or 360° rotation. | More in line with the actual needs of customers, to enhance the competitiveness of the market. |
| Lightweight engine mower | In response to the shortcomings of the original mower, which was heavy and led to the user's operation experience not being very good, the design was optimised, so that the overall weight of the mower was greatly reduced, which improved the user's operation while reducing the cost of the product. The comfort level of the work. | mini-testing stage | The engine box adopts diagonal cutting and lightweight design. Breaking the traditional heavy, welded pattern of mowing discs, it adopts a combination of metal and plastic to reduce its weight. | The company has been able to win over the small-family market by better matching the needs of its customers. |
| Lithium-ion two-step snowplow | Lithium-ion snow ploughs have silent and environmentally friendly features suitable for snow clearing operations in residential areas. | mass produce | 62V24 inch lithium-ion two-step snowplow, infinitely variable self-propelled, dual battery pack, 20cm thick snow can be cleared 350~400 square metres. | Supplementary products for the company's production off-season, which is conducive to normal and smooth operation of the company all year round Camp. |
| 62V Multi-function conversion hand tool | Provide a long rod type handheld tool that can be adapted to a variety of working heads. To realise the switching of one tool with multiple functional heads for different scenarios to meet the needs of More room for users to choose. | mass produce | Voltage 62V, output power 1300W, using self-developed brushless external rotor motor; 10 working angle adjustment structure; toggle bead positioning structure; rotary-reciprocating motion structure. | Increase the company's 62V platform handheld product series. Enrich the product line and enhance brand competitiveness. |

| | | | | |
|---|---|---|---|---|
| 62V Li-ion electronic self-propelled lawnmower | From the consumer's point of view, we developed a lithium-ion mower that is easy to operate, energy-saving and efficient, with strong cutting ability and low noise. Machine. | mass produce | Electronic infinitely self-propelled, easy to operate, cruise control function, ergonomically designed handles for a comfortable grip | Enhance the company's technological reserves and expand the professional-level platform; meanwhile, increase the economic benefits. |
| 62V Backpack Hand Tools | Backpack type can help users to reduce the impact of the weight of the battery pack on the operation, reduce the burden on the user's hands, and improve the user's operating comfort. At the same time, the separation of the battery pack can improve Security Level. | mini-testing stage | Wind speed: 68m/s; air volume: 760CFM; control mode: infinitely variable speed + fixed speed. | Expand the company's 62V platform product line. Enrich the product line and enhance brand competitiveness. |
| 62V Lithium-ion Energy Storage Station | Development of lithium outdoor power supply, green and environmentally friendly, to achieve the power of garden tools and users of outdoor camping rest. Combination of electricity use at idle time. | development phase | Interchangeable plug construction for country-to-country switching; DC power is converted to AC power at a lower cost. | Follow the market trend and expand to outdoor power supply. |
| 62V Professional Grade Backpack Hair Dryer | Reducing the weight of the battery pack reduces the impact of operating the turbine and reduces the burden on the hands, increasing the user's comfort. Degree. | development phase | Adopts the integrated design of motor shaft and air blades. The design is based on the principle of "no gap fit", which improves the efficiency of the motor and increases the airflow. | Expand the company's 62V platform product line. Enrich the product line and enhance brand competitiveness. |
| 62V Hybrid washer | The company has no household cleaning-related products, the development of high-pressure cleaners will enrich the company's product range. Class. | development phase | AC/DC switching use; working pressure: 105Bar; working flow rate: 240L/min. | Expand the Company's 62V platform product line. Enrich product line and enhance brand competition Power. |

Company's R&D staff

| | 2022 | 2021 | Percentage of change |
|---|---|---|---|
| Number of R&D staff (persons) | 305 | 195 | 56.41 per cent |
| Number of R&D staff as a percentage | 21.82 per cent | 14.54 per cent | 7.28 per cent |
| Research and development staff qualifications | | | |
| undergraduate (adjective) | 134 | 98 | 36.73 per cent |
| bachelor's degree | 6 | 1 | 500.00 per cent |

Amount of the company's R&D investment in the past three years and its proportion of operating revenue

| | 2022 | 2021 | 2020 |
|---|---|---|---|
| Amount invested in research and development (yuan) | 63,270,028.26 | 49,391,939.68 | 47,329,231.09 |
| R&D investment as a percentage of operating revenue | 4.30 per cent | 3.07 per cent | 4.73 per cent |
| Amount of research and development expenditure capitalised ($) | 0.00 | 0.00 | 0.00 |
| Capitalised R&D expenditure as a percentage of R&D investment | 0.00 per cent | 0.00 per cent | 0.00 per cent |
| Capitalised R&D expenditure as a percentage of net profit for the period | 0.00 per cent | 0.00 per cent | 0.00 per cent |

Reasons for and effects of significant changes in the composition of the Company's research and development personnel

☑Applicable ☐Not Applicable

During the reporting period, the increase in research and development personnel of the Company was mainly attributable to the increase in research and development efforts for new products and new processes.

Reasons for the significant change in total R&D investment as a percentage of operating revenue from the previous year

☐ Applicable ☑ Not applicable

Reasons for the significant change in the capitalisation rate of R&D inputs and its justification

☐ Applicable ☑ Not applicable

### 5. Cash flow

Unit: Yuan

| sports event | 2022 | 2021 | Year-on-year increase/decrease |
|---|---|---|---|
| Subtotal cash inflow from operating activities | 1,887,492,879.07 | 1,671,254,114.97 | 12.94 per cent |
| Subtotal cash outflows from operating activities | 1,863,809,859.95 | 1,908,554,118.40 | -2.34 per cent |
| Net cash flows from operating activities | 23,683,019.12 | -237,300,003.43 | 109.98 per cent |
| Subtotal cash inflow from investing activities | 17,978,210.78 | 46,456,672.50 | -61.30 per cent |
| Subtotal cash outflows from investing activities | 186,430,175.17 | 187,627,610.08 | -0.64 per cent |
| Net cash flows from investing activities | -168,451,964.39 | -141,170,937.58 | -19.32 per cent |
| Subtotal cash inflow from financing activities | 1,193,705,330.35 | 1,182,589,494.79 | 0.94 per cent |
| Subtotal cash outflows from financing activities | 1,059,549,087.30 | 825,847,037.97 | 28.30 per cent |
| Net cash flows from financing activities | 134,156,243.05 | 356,742,456.82 | -62.39 per cent |
| Net increase in cash and cash equivalents | -5,422,291.73 | -35,171,030.33 | 84.58 per cent |

Explanation of the main factors affecting significant year-on-year changes in relevant data

☑Applicable ☐Not applicable

1. During the reporting period, net cash flows from operating activities increased by 109.98 per cent as compared with that of the previous year, which was mainly attributable to the increase in sales returns;

2. During the reporting period, net cash flows from financing activities decreased by 62.39 per cent as compared with the previous year, which was mainly attributable to higher cash payments for debt repayment in the current period.

Explanation of the reasons for the material difference between the net cash flow from operating activities of the Company during the reporting period and the net profit for the current year

☐ Applicable ☑ Not applicable

## V. Non-primary operations

☑Applicable ☐Not applicable

Unit: Yuan

| | sum of money | Percentage of total profit | Explanation of causes | Sustainability |
|---|---|---|---|---|
| investment income | -24,851,321.45 | -484.82 per cent | Mainly represents investment income arising from the disposal of financial assets/liabilities held for trading. Benefits. | clogged |
| Gains and losses on changes in fair value | -1,842,474.06 | -35.94 per cent | Mainly relates to changes in the fair value of forward locks. | clogged |
| Impairment of assets | -2,949,441.59 | -57.54 per cent | Mainly due to provision for impairment of inventories. | clogged |
| non-operating income | 2,083,266.39 | 40.64 per cent | This was mainly due to the receipt of government grants not related to operating activities. | clogged |
| non-operating expenses | 76,178.61 | 1.49 per cent | Mainly due to loss on destruction and retirement of non-current assets. | clogged |
| Other gains | 6,603,868.45 | 128.83 per cent | Mainly represents government grants received in relation to operating activities. | clogged |
| Credit impairment losses | 4,730,485.38 | 92.29 per cent | Mainly due to provision for bad debts. | clogged |

# VI. Analysis of assets and liabilities

## 1. Significant changes in the composition of assets

Unit: Yuan

| | End of 2022 | | Early 2022 | | increase or decrease in specific gravity | Description of significant changes |
|---|---|---|---|---|---|---|
| | sum of money | Percentage of total assets | sum of money | Percentage of total assets | | |
| money funds | 113,030,472.81 | 4.32 per cent | 118,869,756.32 | 4.73 per cent | -0.41 per cent | |
| accounts receivable | 243,825,670.38 | 9.31 per cent | 423,768,882.26 | 16.87 per cent | -7.56 per cent | Mainly due to the impact of high inflation and extreme weather conditions in Europe and the United States during the reporting period, resulting in a decrease in sales revenue in the fourth quarter. Descending. |
| inventory (of material) | 950,877,082.12 | 36.30 per cent | 859,289,094.19 | 34.20 per cent | 2.10% | |
| fixed assets | 792,529,776.92 | 30.26 per cent | 732,571,921.18 | 29.16 per cent | 1.10% | |
| construction in progress | 152,794,862.81 | 5.83 per cent | 64,393,965.14 | 2.56 per cent | 3.27 per cent | Mainly due to the commencement of the company's "Production of 60,000 ride-on lawn mowers per year Project". |
| usufructuary assets | 35,123,344.47 | 1.34 per cent | 46,305,305.08 | 1.84 per cent | -0.50 per cent | |
| short term loan | 842,833,293.36 | 32.18 per cent | 698,397,434.63 | 27.80 per cent | 4.38 per cent | Mainly working capital Increased demand. |
| Contractual liabilities | 1,017,450.48 | 0.04 per cent | 1,983,603.57 | 0.08 per cent | -0.04 per cent | |
| long term loan | 149,955,970.22 | 5.72 per cent | 99,729,093.39 | 3.97 per cent | 1.75 per cent | |

| | | | | | | |
|---|---|---|---|---|---|---|
| leasehold liability | 22,700,487.75 | 0.87 per cent | 34,522,101.05 | 1.37 per cent | -0.50 per cent | |

Higher proportion of offshore assets

☐ Applicable ☑ Not applicable

## 2. Assets and liabilities measured at fair value

☑Applicable ☐Not Applicable

Unit: Yuan

| sports event | beginning of period | Gains and losses on fair value changes during the period | Accumulated fair value changes included in equity | Impairment provided for during the period | Amount purchased during the period | Amount sold during the period | Other changes | closing figure |
|---|---|---|---|---|---|---|---|---|
| financial asset | | | | | | | | |
| 2. Derivative financial assets | 7,343,648.23 | 611,893.28 | | | | | -7,343,648.23 | 611,893.28 |
| Subtotal, financial assets | 7,343,648.23 | 611,893.28 | | | | | -7,343,648.23 | 611,893.28 |
| accounts receivable project financing | | | | | | | 50,000,000.00 | 50,000,000.00 |
| Total above | 7,343,648.23 | 611,893.28 | | | | | 42,656,351.77 | 50,611,893.28 |
| financial liability | 395,163.58 | 2,454,367.34 | | | | | -200,163.58 | 2,649,367.34 |

Other changes

This was mainly due to the expiry of pledged bank acceptance bills and forward locks.

Whether there were significant changes in the measurement attributes of the Company's major assets during the reporting period

Yes ☑No

### 3. Restricted rights to assets as at the end of the reporting period

| item item | Closing book value ($) | Reason for restriction |
|---|---|---|
| money funds | 57,997,896.57 | Promissory note deposits, import deposits, pledged time deposits and letters of guarantee margin (in derivative trading) |
| fixed assets | 509,904,956.71 | collateral |
| intangible asset | 143,532,150.56 | collateral |
| Receivables financing | 50,000,000.00 | pledges |
| add up the total | 761,435,003.84 | |

## VII. Analysis of the investment situation

### 1. General

☑Applicable ☐Not Applicable

| Amount invested during the reporting period ($) | Amount invested in the same period of the previous year ($) | Magnitude of change |
|---|---|---|
| 138,969,643.94 | 176,357,210.61 | -21.20 per cent |

### 2. Significant equity investments acquired during the reporting period

☑Applicable ☐Not Applicable

Unit: Yuan

| Name of investee company | Main business | Investment Appr | investment amount | percentage of shareholding | Source of funds | co-operating | investment perio | Product Type | Progress as at the balance sheet date | Estimated reven | Gains and losses on investments for the period | Whether or not in | Date of disclosure (if any) | Disclosure index (if any) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | o ach | | | | p ar ty | d | | | u e | | vo lv e d in lit ig at io n | | |
| Daye Mexico S.A.de C.V. | Manufacture, sales and service of garden machinery products. | n e w ly es ta bl is h e d | 1,000 $10,000 | 100.00 per cent | o w n fu n ds | not have | lo n g te r m | E q ui ty in ve st m e nt | New establishment completed | in a p pl ic a bl e | -407,297.48 | cl og ge d | 2022 Year 08 04th month | Juchao information network (Public Notice No. 2022-032) |
| add up the total | -- | -- | 1,000 $10,000 | -- | -- | -- | -- | -- | -- | | -407,297.48 | -- | -- | -- |

## 3. Significant ongoing non-equity investments during the reporting period

☐ Applicable ☑ Not applicable

## 4. Investment in financial assets

### （1） Investment in securities

☐ Applicable ☑ Not applicable

The company had no investments in securities during the reporting period.

### （2） Derivatives investments

☑Applicable ☐Not applicable

## 1） Derivative investments for hedging purposes during the reporting period

☑Applicable ☐Not applicable

Unit: $ million

| Types of Derivatives Investments | Initial investment amount | Gains and losses on fair value changes during the period | Accumulated fair value changes included in equity | Amount acquired during the reporting period | Amount sold during the reporting period | Closing amount | Amount of investments at the end of the period as a percentage of the Company's net assets at the end of the reporting period |
|---|---|---|---|---|---|---|---|
| Foreign Exchange Options | 0 | -184.25 | 0 | 56,872.33 | 105,301.5 | 38,179.63 | 40.03 per cent |
| add up the total | 0 | -184.25 | 0 | 56,872.33 | 105,301.5 | 38,179.63 | 40.03 per cent |
| Explanation of the accounting policies, specific principles of accounting for hedging operations during the reporting period, and whether there were any significant | No significant changes | | | | | | |

| | |
|---|---|
| changes compared with the previous reporting period | |
| Explanation of actual gains and losses during the reporting period | During the reporting period, the Company's gain on foreign exchange option products amounted to RMB -26,252,200,200, and foreign currency exchange gain amounted to RMB 45,854,800,000, and the actual gain after offsetting the change in profit and loss of foreign exchange option products and foreign currency exchange gain amounted to RMB 19,603,600,000. |
| Description of hedging effects | The Company uses funds that match the scale of revenue from international business to conduct foreign exchange derivatives trading business, and conducts financial derivatives business in accordance with prudent, safe and sound management principles.<br>The fully effective principle of hedging for the purpose of reducing the impact of exchange rate fluctuations on the Company's operating results, and the risk is overall controllable. |
| Sources of funds for derivatives investments | own funds |
| Risk analysis of derivative positions during the reporting period and description of control measures (including but not limited to market risk, liquidity risk, credit risk, operational risk, legal risk, etc.) | In order to improve the Company's ability to cope with the risk of foreign exchange fluctuations, better avoid and prevent the risk of fluctuations in foreign exchange rates and interest rates faced by the Company, and to enhance the financial soundness of the Company, the Company intends to use funds matching the scale of revenue from its international business to carry out foreign exchange derivatives trading business. The types of foreign exchange derivatives transactions to be carried out by the Company include, but are not limited to, foreign exchange forward transactions, foreign exchange swap transactions, foreign exchange option transactions, structured forward transactions, interest rate swaps, currency swaps and other products or a combination of the above products. Such foreign exchange derivatives investment involves certain risks, including:<br>1. Market Risk: Due to the large changes in the foreign exchange market, there may be a market risk of loss due to changes in the price of foreign exchange financial derivatives caused by fluctuations in the market price of the underlying interest rate, exchange rate and other market prices.<br>2. Liquidity risk: the risk of not being able to complete a transaction due to insufficient market liquidity.<br>3. Performance risk: The counterparties of the Company's foreign exchange financial derivatives investments are all banks and other financial institutions with good credit and with whom the Company has established long-term business relationships, and the performance risk is low.<br>4, internal control risk: foreign exchange financial derivatives trading is more professional, higher degree of complexity, may arise as a result of the internal control system is not perfect to cause Risks of success. |

| | |
|---|---|
| | 5. Other possible risks: In the specific conduct of business, if it occurs that the operator fails to accurately, timely and completely record the information of foreign exchange financial derivatives investment business, it will possibly lead to the loss of foreign exchange financial derivatives business or the loss of trading opportunities; at the same time, if the trader fails to fully understand the terms of the trading contract and the information of the product, it will be exposed to the legal risks and trading losses brought about by it.<br>The company's proposed risk control measures are set out below:<br>1. Perfect system: Strictly in accordance with the relevant provisions of the Company's "Foreign Exchange Derivatives Transaction Business Management System", foreign exchange derivatives investments are subject to decision-making, authorisation, risk management and handling.<br>2、Professional team: a working group composed of relevant personnel from the company is responsible for risk assessment before trading foreign exchange derivatives, analysing the feasibility and necessity of the transaction, responsible for the specific operation of the transaction for when the market has major changes in a timely report on the changes in the risk assessment and put forward a feasible contingency stop-loss measures.<br>3. Market analysis: Before trading foreign exchange financial derivatives, we will make comparative analyses between multiple markets and a variety of products, and select the foreign exchange financial derivatives that are most suitable for the company's business background, strong liquidity and more controllable risk to carry out business.<br>4. Transaction control: Fully understand the operating qualifications, implementation team, trading staff involved and authorisation system of the financial institutions handling foreign exchange financial derivatives, and carefully select banks and other financial institutions with good credit and with which the company has established long-term business dealings. If necessary, professional institutions can be hired to analyse and compare the trading mode and counterparties of financial derivatives.<br>5. Risk plan: The risk response plan and decision-making mechanism are determined in advance, and a person is responsible for tracking changes in the fair value of financial derivatives, assessing changes in the risk exposure of traded financial derivatives in a timely manner, and reporting on a regular basis. In the event of severe market volatility or increased risk, the frequency of reporting will be increased to ensure that the risk plan is activated and implemented in a timely manner.<br>6. Routine inspection: The company's internal and external audit departments regularly or irregularly verify business-related transaction processes, approval procedures, handling records and accounting information.<br>7. Regular disclosure: Strictly in accordance with the laws, regulations and the relevant provisions of the Shenzhen Stock Exchange requirements to complete timely disclosure of information. |
| Changes in market price or product fair value of invested derivatives during the reporting period, the analysis of the fair value of derivatives should disclose the specific methodology used and the setting of relevant assumptions and parameters | In 2022, the Company measured the derivatives at fair value, with periodic fair value measurements and recognition based on foreign exchange quotes from banks. |
| Involvement in litigation | inapplicable |

| | |
|---|---|
| (if applicable) | |
| Derivatives Investment Approval Board Announcement Disclosure Date (if any) | 15 April 2022 |
| Independent Directors' Special Opinion on the Company's Derivatives Investments and Risk Controls | The Independent Directors are of the view that the relevant decision-making procedures of the Company in carrying out foreign exchange derivatives trading business are in compliance with the relevant national laws and regulations and the relevant provisions of the Articles of Association of the Company. Based on normal production and operation, and relying on specific business operations, under the premise of ensuring normal production and operation, the Company uses financial instruments to reduce exchange rate risks, reduce exchange losses and control business risks, and there is no situation that harms the interests of the Company and all shareholders, especially small and medium-sized shareholders. It is feasible for the Company to carry out foreign exchange derivatives trading business this time and the risk is controllable. Therefore, the Independent Directors unanimously agree that<br>The Company conducts foreign exchange derivatives trading business in accordance with the provisions of the relevant system. |

**2) Derivative investments for speculative purposes during the reporting period**

☐ Applicable ☑ Not applicable

The company did not invest in derivatives for speculative purposes during the reporting period.

## 5. Use of funds raised

☑Applicable ☐Not applicable

**(1) Overall Use of Proceeds**

☑Applicable ☐Not applicable

Unit: $ million

| Year of collection | Collection Methods | Total funds raised | Total proceeds utilised during the period | Cumulative total amount of proceeds utilised | Total amount of proceeds from change of use during the reporting period | Cumulative total amount of proceeds from change of use | Proportion of total amount of proceeds from cumulative change of use | Total unused proceeds | Use and destination of unused proceeds | Amount of funds raised that have been idle for more than two years |
|---|---|---|---|---|---|---|---|---|---|---|
| 2020 surname Nian | initial public offering issuance | 36,526.18 | 0 | 36,573.25 | 0 | 0 | 0.00 per cent | 11.39 | Deposited in the collection of funds funds special account (e.g. bank account) | 0 |
| add up the total | -- | 36,526.18 | 0 | 36,573.25 | 0 | 0 | 0.00 per cent | 11.39 | -- | 0 |

Explanation of the overall use of the proceeds

Ltd. was approved for registration by the China Securities Regulatory Commission (Securities Regulatory Permit [2020] No. 1743), the Company was issued by the principal underwriter, Haitong Securities Company Limited, by means of a combination of offline placing to inquirers and online market value subscription.
Public offering of 40,000.00 million RMB ordinary shares (A shares) to the public at RMB 10.58 per share, raising total proceeds of RMB 1,000.00 million.
42,320.00 million yuan, after deducting the listing and issuance expenses, the net proceeds of the Company is 36,526.18 million yuan. The above fund-raising situation has been approved by Tianjian.
The Company's capital was verified by a special general partnership and a Capital Verification Report (Tianjian Verification [2020] No. 336) was issued. As at 31 December 2022, the Company has used the proceeds from the fund-raising for the following purposes
The fund raised amounted to RMB365,732,500, and the fund raised has been fully utilised. The balance of the special account was RMB113,900,000 (the interest generated from the fundraising funds less the relevant handling fees).
($113,900 net)

**(2) Status of fund-raising commitment projects**

☑Applicable ☐Not Applicable

Unit: $ million

| Commitment to investment projects and investment of over-raised funds | Whether the project has been changed (including partial changes) | Total committed investment of proceeds [Note 1] | Total adjusted investments(1) | Amount invested during the reporting period | Cumulative amount invested as at the end of the period(2) | Progress of investments as at end of period (3) = (2)/(1) | Date on which the project reaches its intended useable condition | Benefits realised during the reporting period | Cumulative benefits realised by the end of the reporting period | Achievement of projected benefits | Whether there has been a significant change in the feasibility of the project |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Committed investment projects | | | | | | | | | | | |
| 900,000 additional garden equipment Product Manufacturing Project | clogged | 36,526.18 | 36,526.18 | 0 | 36,573.25 | 100.13 per cent [Note 2] | 2021 10 31st day of the month | -1,100.28 | -716.23 | clogged | clogged |
| Subtotal committed investment projects | -- | 36,526.18 | 36,526.18 | 0 | 36,573.25 | -- | -- | -1,100.28 | -716.23 | -- | -- |
| where the over-raised funds are invested | | | | | | | | | | | |
| inapplicable | clogged | | | | | | | | | | |
| add up the total | -- | 36,526.18 | 36,526.18 | 0 | 36,573.25 | -- | -- | -1,100.28 | -716.23 | -- | -- |

| | |
|---|---|
| Explanation and reasons for non-achievement of planned progress and expected benefits by project (including reasons for selecting "not applicable" for "whether expected benefits have been achieved") | The fund-raising projects failed to achieve the expected benefits mainly due to the unfavourable changes in the international political and economic environment, more serious hyperinflation in Europe and the United States, and extreme hot weather led to a slowdown in market demand, the company's sales revenue in 2022 compared with the same period of the previous year has declined. At the same time, the "new 900,000 units of garden equipment production project" budgeted total investment of 589,589,000 yuan, the net fund-raising amount of 36,526.18 million yuan, the forecast<br>If the total investment amount is higher than the net proceeds, the Company will need to continue to use self-financing funds to invest in the project. As at the end of 2022, some production lines of the project are still under investment and construction and have not yet reached full production. |
| Description of significant changes in project feasibility | inapplicable |
| Amount, purpose and progress of utilisation of over-provisioned funds | inapplicable |
| Changes in the location of implementation of fund-raising investment projects | inapplicable |
| Adjustment of the implementation mode of fund-raising investment projects | inapplicable |
| Advance Investment and Replacement of Proceeds Investment Projects | applicability |
| | On 9 September 2020, the Company held the seventh meeting of the second session of the Board of Directors and considered and passed the "Proposal on the Use of Proceeds to Replace Self-financing Funds Pre-invested in Fundraising Projects", agreeing that the Company should use the proceeds to<br>Replacement of self-financing funds pre-invested in the fund-raising projects totalling RMB30,529.93 million. |
| Temporary use of | inapplicable |

| | |
|---|---|
| idle proceeds | |
| Supplementary liquidity | |
| Amount of and reasons for fund-raising balances arising from project implementation | inapplicable |
| Use and destination of unused proceeds | Purpose: The balance of unused proceeds is RMB113,900,000, and the Company will use the balance of proceeds to invest in the committed fund-raising projects successively. Destination: The unused proceeds were deposited in the special account for proceeds deposits. |
| Problems or other situations in the use and disclosure of funds raised | not have |

[Note 1] The Company's prospectus disclosed that the amount of proceeds invested was RMB46,000.00 million, and since the actual net proceeds were RMB36,526.18 million, the total amount of proceeds committed to be invested was RMB36,526.18 million.

[Note 2] The investment progress of issue proceeds as of the end of the period is higher than 100.00% because the company will invest the interest of issue proceeds into the project; the investment progress of issue proceeds at the end of the period is higher than the cumulative investment in the project of the issue proceeds accounted for 93.29% of the budget, mainly because the total budgeted investment of the project is RMB589,598,500, and the part of the budgeted investment that is higher than the net amount of issue proceeds, the company will use the self-financing funds to invest in the project. Self-financing investment

### (3) Changes in the project status of the fund-raising

☐ Applicable ☑ Not applicable

The Company did not have any fund-raising to change projects during the reporting period.

# VIII. Significant asset and equity sales

## 1. Sale of significant assets

☐ Applicable ☑ Not applicable

The company did not sell any significant assets during the reporting period.

## 2. Sale of significant equity interests

☐ Applicable ☑ Not applicable

# IX. Analysis of major holdings and participations

☑Applicable ☐Not applicable

Major Subsidiaries and Participating Companies Affecting 10% or More of the Company's Net Profit

Unit: $ million

| company identification | Type of company | Main business | registered capital | total assets | net assets | revenue | business profit | net profit |
|---|---|---|---|---|---|---|---|---|
| lead the way smart (phone, system, bomb etc) | Zi Gong or Duke of Zhou (1046-210 BC), the founder of Taoism department (under a ministry) | Engaged in research and development of garden machinery products Development, manufacturing and sales | 16,000 | 115,482.19 | 41,123.49 | 24,332.96 | -1,037.12 | -595.61 |
| North America (botany) | associated company | Engaged in research and development, manufacturing, sales and after-sales service of garden machinery products. affair | 100,000 shares | 63,930.36 | -3,962.84 | 41,380.60 | -3,843.98 | -3,895.62 |
| broad-leaved (tree) Thailand | Zi Gong or Duke of Zhou (1046- | Manufacture of garden machinery products | 325,170,000 Thai baht | 15,484.40 | 8,388.09 | 10,381.71 | 2,035.22 | 1,679.88 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 210 BC), the founder of Taoism department (under a ministry) | | | | | | | |
| Mt Hong, Vietnam smart (phone, system, bomb etc) | Zi Gong or Duke of Zhou (1046-210 BC), the founder of Taoism department (under a ministry) | Owned house rental | 4,000 | 16,124.16 | 2,082.95 | 872.04 | -205.09 | -205.14 |
| Daiye Hong Kong | associated company | Sales of lawnmowers, brushcutters, mowers, and other power machinery and after-sales service | 500,000 shares | 5,430.57 | -699.36 | 12,170.09 | -232.10 | -212.28 |

Acquisition and disposal of subsidiaries during the reporting period

☑Applicable ☐Not applicable

| company identification | Mode of acquisition and disposal of subsidiaries during the reporting period | Impact on overall production operations and performance |
|---|---|---|
| macrophyte | constitute | No actual operating activities as at the end of the reporting period |
| Moxa North America | constitute | As of the end of the reporting period, no operating activities had been carried out |
| DAYE E-commerce | constitute | As of the end of the reporting period, no operating activities had been carried out |
| Big Leaf Supply Chain | constitute | As of the end of the reporting period, no operating activities had been carried out |

## X. Structured subjects controlled by the company

☐ Applicable ☑ Not applicable

## XI. Prospects for the future development of the Company

**(i) Company business plan and development strategy**

In order to actually present the company's development strategy, the company in consolidating the existing garden machinery and equipment manufacturing business based on the future company will strengthen the construction of research and development centres, enhance the application of new technologies and new product development capabilities, increase the scale of manufacturing investment, and further enhance the company's core competitiveness.

To achieve sustainable, healthy and stable development of the company. Specific business development plans include: **1. Production and operation plan**

The company will, through convertible bond issuance, add 60,000 sets of riding lawn mower products and 220,000 sets of new energy garden machinery products project and the technical transformation of the existing plant, introduce advanced production equipment and production lines to build a digital factory, improve the production process, enhance the level of automation, so as to reduce the cost of labour, reduce the production process, and improve the efficiency of the production, which mainly includes: expanding the manufacturing capacity, improving the efficiency of the production. At the same time to speed up the transmission, motor and other core components of the self-development of self-production construction. In addition, the company has started the construction of overseas Mexican production base for the production of garden machinery products to further expand the international market and improve operational efficiency. Through the above work to speed up the global layout, and gradually realize the production mode from "labour-intensive" to "technology-intensive" transformation, but also help the company give full play to the effect of economies of scale, close to the forefront of the market, expanding market share, in the fierce market competition. We will be able to win in the fierce competition in the market.

**2. Product and technology development programmes**

The company will make full use of the existing talent and technology advantages, relying on the existing "national high-tech enterprises", "Zhejiang Provincial Enterprise Technology Centre" and "Zhejiang Provincial Industrial Design Centre", increase investment in R & D equipment, focus on R & D personnel training, and further improve the R & D environment and talent structure of the enterprise technology centre. The company will make full use of the existing "national high-tech enterprise", "zhejiang enterprise technology centre" and "zhejiang provincial industrial design centre", increase the investment in research and development equipments, pay attention to the cultivation of research and development technicians, further improve the research and development environment and talent structure of enterprise technology centre, promote the technological fusion of garden machinery and other disciplines, accelerate the introduction, digestion and absorption of foreign advanced technology, continuously expand the research and development of new products and application fields, improve the added value of products, and enhance the company's core competitiveness, which include:

(1) Strengthening the company's R&D centre

Enhance the level of process technology, new product development, the future company will continue to increase product research and development design efforts, from the appearance, function, customer experience and other aspects of the push forward, expand its own product line, optimise the product structure, so as to fully meet the personalised needs of consumers at different levels and in different categories.

(2) Focus on the development of ride-on products, and comprehensively promote the development of products towards lithium-ionisation and intelligentisation.

The company will focus on the development of a full range of products for riding lawn mowers, the comprehensive development of high-capacity lithium battery packs and chargers, the development of more energy-efficient and environmentally friendly engine products and more intelligent human-machine interaction system for garden equipment and a series of new products.






**3. Market development and marketing network development plan**

In order to enhance the company's comprehensive strength and accelerate its growth ability, and to improve its position in the global garden machinery industry chain, the company will unswervingly implement its internationalisation strategy in the future, which mainly includes: further improving the global marketing network, deepening the business cooperation with branded customers, and constructing the market information centre, so as to create a broad business platform for the company to participate in the division of labour in the international industry chain, rapidly expand its market share and continue to increase its value-added, and to lay a solid foundation for the transformation of its profit model from "product manufacturing" to "service manufacturing". We will lay a solid foundation for realising the transformation of our profit model from "product manufacturing" to "service manufacturing".

**4. Brand Management Plan**

The company will continue to strengthen brand publicity and promotion by participating in professional garden machinery industry exhibitions, etc., and make use of different media forms (such as professional magazines, radio and television broadcasting, outdoor advertising, etc.) to publicise the company's products and services in different markets in a targeted manner. The company has begun to operate "MOWOX", "Green Machine" and other independent brands, the future of the company will be through the total quality management and product technology research and development, to the direction of multi-brand development. We will position our own brand products as specialised, mid-to-high-end and high-quality products, and continue to expand the proportion of our own brands in sales, so as to improve our global reputation and brand influence, and build our own brands into internationally renowned brands, and promote the company's sustained and rapid development.

**5. Human resources plan**

According to the development stage and business development needs of the company, it is planned to vigorously expand the talent team in technology research and development, management and other aspects in the future through internal training, joint cultivation, talent introduction and other means, to continuously improve the knowledge structure, age structure and professional structure of the staff, and to establish a talent echelon that meets the needs of the rapid development of the enterprise. Fully tap the potential of internal human resources, carry out follow-up vocational skills training in the company's staff, improve the business quality and skills of existing employees, according to the company's

The development needs of their own, for employees to develop career planning, the formation of the company's rapid promotion of talent and healthy competition mechanism.

**(ii) Possible risks**

**1. Trade environment risk and financial risk**

The company's export business accounted for a large proportion, with the global financial market shock frequently, the political and economic stability of importing countries, tariff policy, trade policy, as well as exchange rate fluctuations on the company's export business to increase the uncertainty of the impact. At the same time, the company's foreign sales revenue accounted for a high proportion of product sales settlement currency is mainly the U.S. dollar, exchange rate fluctuations will affect the company's product unit price, foreign exchange gains and losses. In the future, if the exchange rate of the U.S. dollar against the RMB fluctuates greatly, it will have a certain impact on the company's operating income and operating results, and the company has a certain trade environment risk and financial risk.

Countermeasures: The Company closely follows the development of various countries, strengthens research on changes in the international economic environment, actively explores diversified export markets, and promotes the export business to improve quality in a stable manner. The Company will increase the development of domestic market, diversify the risk of overseas business as far as possible, and implement market substitution. Meanwhile, in order to avoid the impact of exchange rate fluctuations on the operating results, according to the actual operational needs, the company locks the target exchange rate through foreign exchange forwards, foreign exchange options and other derivatives, so as to smooth the impact of exchange rate fluctuations on production and operation.

**2. Operational risk**

Operational risk is a greater challenge to the enterprise's ability to operate in the face of a complex and volatile domestic and international macroeconomic situation and international trade environment, as well as increased external uncertainties.

Response: On the basis of the company's own resource advantages and the current situation, look for new strategic directions to break through the transformation; at the same time, take measures to integrate and enhance the existing business to improve profitability.

**3. Innovation risk and technology risk**

Consumers' demands for garden machinery in terms of high efficiency and energy saving, safety and environmental protection, and power performance are constantly increasing. The company has strengthened the adjustment of product structure and the development of new products by making use of the core technology, design capability and innovation culture accumulated in the long-term production and operation process. As of the end of the reporting period, the company has been granted 166 patents, of which 74 are invention patents, and has formulated and participated in 26 standards, of which the national standards are as follows The company has 11 approvals. Strong research and development capability provides a strong guarantee for the upgrading of the Company's products. If the company's subsequent development funds can not continue to invest in the research and development of new

technologies, and can not maintain product development and manufacturing capacity and other aspects of the industry's dominant position, the company's operating results will be adversely affected. Garden machinery manufacturing involves industrial design, mechanical design and manufacturing, engine design and manufacturing, electrical engineering, lithium battery management system, intelligent control and other professional and technical fields, the production process technology is an important part of the company's core competitiveness, such as the core technology leakage, the loss of key technical personnel will be the company's business management, financial condition, operating results adversely affected.

Countermeasures: (1) Grasp the industry development trend in real time, and actively invest funds and personnel for innovation and research and development after sufficient technical demonstration, market research and validation, and launch industry-leading new products in a timely manner, applying one generation, developing one generation, and reserving one generation, so as to ensure the company's leading position in the industry. (2) The company will continue to improve the talent training mechanism and establish a sound employee career development plan. In the future, the Company will continue to introduce high-quality, professional and outstanding talents, continue to optimise the allocation of human resources and give full play to the role of human resources. In terms of management mechanism, the Company will continue to standardise the job duties of each department to fully make the best use of talents, employ them according to their abilities and strengths.

**4. Product certification risk**

The company's products are mainly sold to Europe and the United States countries and regions, importing countries have clear technical standards for imported garden machinery products. As of

At present, the company has obtained CE, GS, EMC, NOISE, RED, RoHS and other certifications for the EU market; ETL, ANSI, EPA, CARB and other certifications for the U.S. market; RCM for the Australian market; KC for the South Korean market; and KC for the South Korean market.

The INMETRO certification qualification for the Brazilian market ensures that the exported products meet the quality, environmental protection and other requirements of the importing countries. However, if there are significant changes in the import trade policy and product certification system requirements of the importing country, it may have a certain impact on the sales of the company's products, which in turn will affect the company's operating results.

Countermeasures: Pay close attention to developments in various countries, strengthen research on changes in the international economic environment, actively explore diversified export markets and optimize production processes. Adopt advanced technology programmes and emergency programmes, increase relevant inputs, and strictly control certification and environmental protection risks.

**5. Customer concentration risk**

During the reporting period, the aggregate sales of the Company's top five customers accounted for 76.02% of the total annual sales, with a high degree of customer concentration. In the event of unfavourable business conditions of the Company's major customers in the future, thereby reducing the procurement of the Company's products, or a decline in the competitiveness of the Company's products and market competition, or the occurrence of problems such as overdue recovery of payments, the Company's operations will be adversely affected.

Countermeasures: The Company will strengthen the services for important customers to maintain and develop the existing business and deepen the degree of cooperation with existing customers; the Company will actively develop new customers and diversify the types of customers; at the same time, it will continue to develop new products, expand the industry's new customers, and optimise the revenue structure, so as to reduce the risks that may be brought about by the relative concentration of customers.

## XII. Registration form for activities such as research, communication and interviews received during the reporting period

☑Applicable ☐Not Applicable

| Reception time | Location of reception | Reception | Type of recipient | Target audience | Main points of discussion and information provided | Index of basic information of the research |
|---|---|---|---|---|---|---|
| 05 January 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | telephone call | mechanism | Value Partners Investment Management (Shanghai) Co. Zheng Gaoxiang and Du Liyang of Ruiyuan Fund Management Co. | Mainly for the company's products, customers, technology and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 6 January 2022, "Transcript of Investor Relations Activities on 5 January 2022" (No. 2022-) 001) |
| 13 January 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | telephone call | the rest | Shenzhen Huitong Fund Management Co. An Xiaotao, Leijun Asset Management Co. Li Wuyue, Kunlun Health Insurance Co. Zhou Zhipeng, Chen Qing of Redsco Asset Management (Beijing) Co, Individual Investor Yan Ming | The main focus was on the company's competitors, technology, raw materials, exchange rates, etc. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Investor Relations Activity Sheet (No. 2022-002) disclosed on 14 January 2022 |
| 18 February 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | field research | mechanism | Shanghai Securities News Wu Zhengyi, Lin Chung, Shen Zhenzhou | The main focus was on the company's sales, convertible bonds, customers and other aspects of the exchange. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 21 February 2022, "Transcript of Investor Relations Activity on 18 February 2022" (ed.) (No. 2022-003) |

| | | | | | | |
|---|---|---|---|---|---|---|
| 24 February 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | field research | mechanism | China Merchants Securities Company Limited You Jiaxun, Shenzhen Huitong Fund Management Company Limited An Xiaotao, Shanghai Investment Morgan Fund Management Company Limited Chen Yanbing, Jinrui Financial Management Consulting Company Limited Weng Zhongye | The main focus was on the company's industry, customers, ride-on products, etc. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 25 February 2022, "Transcript of Investor Relations Activity on 24 February 2022" (ed.) No. 2022-004) |
| 09 March 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | field research | mechanism | Chen Tengxi, Yu Jian and Wang Jiayi of Zheshang Securities Company Limited, Xu Yuankun and Wang Yino of Optimas Capital of Guoyuan Securities Company Limited, and Lin Yuhao of Guangfa Fund Management Company Limited, Win Win Fund Management Co. Yu Chang Changsheng Fund Management Co. Wen Qing Tianhong Fund Management Co. Jenny Li Pacific Fund Management Co. Xu Lin Pickup Investment Management Co. Sun Weicheng Anxin Fund Management Co. Zeng Bowen Shanghai Dunyi Asset Management Company Limited Yu Ye Guotou Taikang Trust Company Limited Cai Ye | Mainly for the company's industry, new energy products, independent brands and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Investor Relations Activity Sheet dated 9 March 2022 (No. 2022- 005) disclosed on 10 March 2022 |
| 06 May 2022 | panorama.com | the rest | the rest | Participants in the online earnings presentation for FY2021 of DAYE | Mainly for the Company's business in 2021 | For details, please refer to Juchao Information Website |
| | "Investor Relations Interactive Platfor | | | investor education | Performance and operations were exchanged | (http://www.cninfo.com.cn) Disclosed on 9 May 2022, "Record of Investor Relations Activity on 6 May 2022" (No. 2022-) 006) |

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| | m'' | | | | | |
| 07 May 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | telephone call | mechan ism | Shen Wanlingxin Fund Liu Jun, Zhou Xiaobo; BOCOM Schroder Guo Fei, Yang Jinjin, Zhou Shanshan | Mainly for the company's products, customer structure, sales, industry and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Investor Relations Activity Note disclosed on 9 May 2022 RecordSheet(Ref: 2022-007) |
| 12 May 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | telephone call | mechan ism | Guotai Fund Management Company Limited Hu Song, Shen Kun, Zeng Biao, Zhi Jian, Xie Hongzhai, Wang Wei, Ding Xiaodan, Xu Yiliang, Sun Wei | Mainly for the company's orders, product structure, independent brands and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 13 May 2022, "Transcript of Investor Relations Activity on 12 May 2022" (ed.) (No. 2022-008) |
| 14 May 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | telephone call | mechan ism | Cinda Australia Bank Fund Management Limited Zhang Henghai, Yang Yu, Wang Jianhua, Guo Min, Zhang Min, Li Zezhou, Li Congwen, Song Dongxu, Ma Qiwen; Haitong Securities Company Limited She Weichao, Gong Baihan, Jin Shishi | Mainly for the company's first-quarter results, customers, new energy products and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 16 May 2022, "Transcript of Investor Relations Activity on 14 May 2022" (ed.) (No. 2022-009) |
| 27 May 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | telephone call | mechan ism | ETF Capital Management Limited Dong Chao, Zhao Jian, Bian Zheng, Chen Wei | The main focus was on the company's industry, customers, riding products, etc. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 30 May 2022, "Transcript of Investor Relations Activity on 27 May 2022" (ed.) (No. 2022-010) |

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|---|---|---|---|---|---|---|
| 02 June 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | telephone call | mechan ism | Vanguard Fund Management Co. Li Wenbin, Geng Jiazhou, Fang Xiao, Ding Yujie, Wang Chenxi, Liu Hongda; Xiangju Capital Management Limited Liang Hui, Wang Jiandong, Yu Xiaochang, Chen Juncheng, Tamsui Quan, Yu Renqin; He Zenghua and Cheng Xin of Changxin Fund Management Company Limited; Zhou Shaobo and Ding Shen of TEDA Manulife Fund Management Company Limited; Guotai Fund Management Co. Zhijian; Soochow Fund Management Co. Huang Pu; BOCOM Schroder Fund Management Co. Guo Fei; Changsheng Fund Management Co. Yawei Zhao; China Plus Fund Management Co. Li Ningning; Huatai Baoxing Fund Management Co. Shang Shuo Hui; CITIC-Prudential Fund Management Co. Yang Qiang; Yang Yu, Fosun Asset Management Co. | Mainly for the company's customers, new product planning, layout of the U.S. market and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Investor Relations Activity Sheet dated 2 June 2022 disclosed on 6 June 2022 (Ref: 2022-011) |
| 15 June 2022 | Yu, Zhejiang Province | telephone call | mechan ism | Bosera Fund Management Co. Cai Zongyan and Li Zhe, | Mainly for the company's external macro-environment | For details, please refer to Juchao Information Website |
| | No. 58 Jinfeng Road, Yao City | | | Chen Xi, Fu Wei, Cai Bin | The company has exchanged views on the environment, ride-on mowers and production capacity. | (http://www.cninfo.com.cn) Disclosed on 16 June 2022, "Transcript of Investor Relations Activity on 15 June 2022" (compilation) (No. 2022-012) |

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|---|---|---|---|---|---|---|
| 07 July 2022 | No.58 Jinfeng Road, Yuyao City, Zhejiang Province, China | telephone call | mechanism | South China Fund Cai Feng<br>Cai Tong Securities Yu Jian and Sun Hui<br>Guotai Junan Securities Chen Xiaoxiao, Liu Yuenan, Zhao Guozhen Jiaobin Fund Guo Fei, Liu Peng<br>Xinhua Fund Wang Da<br>Agricultural Bank of China (ABACC)<br>Pudong Tianrui<br>Puyin AXA Fund<br>Shen Rui Shen<br>Wan Hongyuan<br>Chen Zhifeng<br>Ruiyuan Fund Du Liyang<br>Guoyuan Securities<br>Xu Dian, Xu Yuankun<br>Minsheng Fund Li Zhe<br>Zheshang Securities Chen Tengxi, Wang Jiayi<br>Cai Tong Fund Zhang Yin | Mainly for the first quarter of the operating situation, product structure, lithium products development and other aspects of the exchange of information | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosure dated 8 July 2022-Record Sheet of Investor Relations Activities on 8 July" (No. 2022-013) |
| 31 August 2022 | No.59 Jinfeng Road, Yuyao City, Zhejiang Province, China | telephone call | mechanism | Cai Tong Securities Yu Jian<br>Liu Sheng, Dong Chao, Hu Xinwei, Zheng Huilian, Chen Wei, Xu Yi Zhou, Chen Xiaoyang, Cai Zhiwen, Bian Zheng, He Biao, Xia Shijie. | Mainly for the company's half-yearly report, the external environment, production capacity, sales volume and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 1 September 2022, the "Record of Investor Relations Activity Sheet for 31 August 2022" (Ref: 2022-)014) |
| 2022 09 September | No.59 Jinfeng Road, Yuyao City, Zhejiang Province, China | telephone call | mechanism | Guoyuan Securities Xu Yin Xu Yuankun<br>Guoshou Security Fund Yu Gang<br>Jianshun Investment He Rongheng Jinta Investment<br>Chen Yuanjun<br>Gao Yi Asset Pang Tao | Mainly focus on the company's major customers, external environment, new products, independent brands and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Investor Relations Activity Sheet dated 9 September 2022 disclosed on 12 September 2022 (Ref: 2022-015) |

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|---|---|---|---|---|---|---|
| | | | | Oki Technologies Lai Guangyu and Zhao Yu<br>Shen Wanlingxin Fund Wu Qian | | |
| 15 September 2022 | No.59 Jinfeng Road, Yuyao City, Zhejiang Province, China | field research | mechanism | Hua An Securities Xia Zhenyu, Liu Yangdong<br>Shen Wanlingxin Fund Liu Jun | We have exchanged views on major customers, competitors, our own brands and products. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 16 September 2022, "Transcript of Investor Relations Activity on 15 September 2022" (compilation) (No. 2022-016) |
| 03 November 2022 | No.59 Jinfeng Road, Yuyao City, Zhejiang Province, China | telephone call | mechanism | CB Schroders Guo Fei | Mainly for the company's inventory, products, orders and other aspects of communication | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 4 November 2022, "Transcript of Investor Relations Activity on 3 November 2022" (ed.) (No. 2022-017) |
| 15 November 2022 | No.59 Jinfeng Road, Yuyao City, Zhejiang Province, China | field research | mechanism | Guoyuan Securities Xu Yin Xu Yuankun<br>Tongyuan Investment Zuo Aimei<br>LIXIL Ventures Shih Chuanlin<br>Oki Technology Lai Guangyu<br>Hongzhang Capital Hao Wen Jiang<br>BOCOM Schroder Fund Guo Fei (above line)<br>Kin Shun Investment Ho Wing Hang (Online) | Mainly exchanged views on convertible bonds, inventory, overseas layout, new products, etc. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 16 November 2022, "Transcript of Investor Relations Activity on 15 November 2022" (compilation) (No. 2022-018) |

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|---|---|---|---|---|---|---|
| 16 November 2022 | No.59 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | field research | mechan ism | Chen Tengxi, Zheshang Securities | Mainly focusing on the double reverse, intelligent mowers, new products and other aspects of the exchanges | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 17 November 2022, "Transcript of Investor Relations Activity on 16 November 2022" (ed.) (No. 2022-019) |
| 17 November 2022 | No.59 Jinfeng Road, Yuyao City, Zhejiang Provinc e, China | field research | mechan ism | Cai Tong Securities Yu Jian Nanfang Fund Li Xiang Wu Di Investment Yao Meng Xiao Hai Chen Investment Zhang Xiaoyan | The main focus was on new ride products, inventory, customers and other aspects of the exchange. | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 18 November 2022, "Transcript of Investor Relations Activity on 17 November 2022" (ed.) (No. 2022-020) |

# Section IV. Corporate governance

## I. Basic state of corporate governance

During the reporting period, the Company strictly complied with the requirements of the Company Law, the Securities Law, the Code of Governance for Listed Companies, the Rules Governing the Listing of Stocks on the Growth Enterprise Market of the Shenzhen Stock Exchange, the Shenzhen Stock Exchange's Self-disciplinary Supervision Guideline for Listed Companies No. 2 - Standardising the Operation of Listed Companies on the Growth Enterprise Market, as well as the relevant laws and regulations of the CSRC, and continuously improved the corporate governance structure of the Company. It has continuously improved the corporate governance structure of the Company, established and improved the internal management and control system of the Company, continued to carry out in-depth corporate governance activities, promoted the standardised operation of the Company, continuously strengthened the disclosure of information, actively carried out investor relationship management work, safeguarded the interests of the listed company and its shareholders, and ensured the safe, stable, healthy and sustainable development of the Company.

As at the end of the reporting period, the actual situation of corporate governance was in compliance with the requirements of the Code on Governance of Listed Companies, the Shenzhen Stock Exchange Self-disciplinary Supervision Guideline for Listed Companies No. 2 - Standardised Operation of Listed Companies on GEM Board and other relevant laws and regulations, and there were no unresolved corporate governance issues.

The details of corporate governance for the year 2022 are as follows:

(i) Regarding shareholders and general meetings

The Company regulates the convening, convening and voting procedures of its general meetings in strict accordance with the Company Law, the Rules for General Meetings of Listed Companies, the relevant regulations and requirements of the GEM Board of the Shenzhen Stock Exchange, as well as the Articles of Association and the Rules of Procedure for General Meetings of Shareholders. All general meetings of the Company are convened by the Board of Directors, and the Company issues notices of general meeting meetings in accordance with the prescribed time and sets up on-site voting and internet voting. On-site shareholders' meetings are held by the secretary of the Board of Directors, supervisors, shareholder representatives and witness lawyers to check the identity certificates, shareholding certificates, power of attorney and voting ballots of the participating shareholders and shareholders' agents, so as to ensure that the shareholders and shareholders' agents attending the shareholders' meetings of the Company are legally and validly qualified. At the shareholders' general meeting, it is ensured that all shareholders have the full right to speak, and that all shareholders, especially small and medium-sized shareholders, enjoy equal status and fully exercise their rights as shareholders. The Company has not so far bypassed the shareholders' general meeting in respect of any material matters, nor has it implemented any material matters first and then considered them. There are no other cases in which the Company has violated the Rules for General Meetings of Shareholders of Listed Companies.

(ii) On the relationship between the Company and its controlling shareholders and de facto controllers.

The Company has independent and complete main business and independent operation capability, and is independent of the controlling shareholders and the actual controller in terms of personnel, assets, business, management organisations and financial accounting system, and

is able to operate independently, run its business independently, and assume responsibilities and risks independently. The controlling shareholders and de facto controller of the Company are able to exercise their rights and assume corresponding obligations in accordance with the law. During the reporting period, there was no act that exceeded the authorised authority of the shareholders' general meeting and the Board of Directors, directly or indirectly interfered in the Company's decision-making and operating activities and used its controlling position to infringe upon the interests of other shareholders, and had no adverse impact on the Company's governance structure and independence.

(iii) On directors and boards of directors

The Board of Directors of the Company consists of 7 directors, including 3 independent directors, and the number and composition of the Board of Directors are in compliance with the requirements of laws, regulations and the Articles of Association of the Company. The professional structure of the members of the Board of Directors is reasonable, and they are capable of making decisions effectively, scientifically, promptly and prudently. The Directors of the Company are able to carry out their work in accordance with the Rules of Procedure of the Board of Directors, the Working System of Independent Directors, and the Self-disciplinary Supervision Guidelines for Listed Companies of Shenzhen Stock Exchange No. 2 - Standard Operation of Listed Companies on the Growth Enterprise Market, attend the Board of Directors and shareholders' general meetings, and diligently and conscientiously perform their duties and obligations, and at the same time, actively participate in the relevant trainings. He also actively participated in relevant training and familiarised himself with the relevant laws and regulations. The Independent Directors performed their duties independently in accordance with the Articles of Association and other laws and regulations without being affected, attended the Board of Directors and shareholders' meetings of the Company, and expressed their independent opinions on major investments, appointment and removal of directors and senior management of the Company, ensuring the standard operation of the Company.

The Board of Directors of the Company has established four specialised committees, namely the Nomination Committee, the Audit Committee, the Strategy Committee and the Remuneration and Evaluation Committee, in accordance with the Code on Governance of Listed Companies, and each of the specialised committees has provided scientific and professional opinions and references to the Board of Directors' decisions in accordance with their respective responsibilities.

(iv) Regarding the Supervisors and the Supervisory Board

The Supervisory Committee of the Company consists of 3 Supervisors, of which 1 is an employee representative Supervisor. The number and composition of the Supervisory Committee are in compliance with the laws, regulations and the provisions and requirements of the Articles of Association of the Company. The convening and holding procedures of the meetings of the Supervisory Committee are fully in accordance with the requirements of the Rules of Procedure of the Supervisory Committee, and the meetings are held in accordance with the provisions of the Articles of Association.

The meetings were conducted in accordance with the proposed agenda. In their daily work, the Supervisors were able to conscientiously perform their duties in accordance with the requirements set out in the Articles of Association and the Rules of Procedure of the Supervisory Committee, and in the spirit of being responsible to the Company and all shareholders, they reviewed the Company's periodic reports, supervised the conduct of the Company's directors and senior management, and monitored the Company's major issues and significant financial decision-making matters.

(v) On performance evaluation and incentive and constraint mechanisms

The Remuneration and Appraisal Committee under the Board of Directors of the Company is responsible for the performance appraisal of the directors and senior management of the Company. The Company has established a target responsibility appraisal system, adopting an annual performance appraisal approach for senior management personnel, setting key appraisal indicators, assessing and evaluating the performance for the current year while taking into account the long-term development requirements of the Company, and regularly evaluating the annual performance of the executive team while linking the annual business objectives to the annual At the same time, the annual business objectives are linked to the annual assessment results. The existing assessment and incentive and restraint mechanism of the Company is in line with the development requirements of the Company.

(vi) On information disclosure and transparency

The Company strictly follows the relevant laws and regulations as well as the requirements of "Information Disclosure Management System", "Investor Relationship Management System" and other rules and regulations to do a good job in the management and disclosure of the Company's information, and discloses the relevant information truthfully, accurately, timely, fairly and completely. The secretary of the Board of Directors of the Company is designated to be responsible for information disclosure, coordinating the relationship between the Company and investors, receiving investors' visits and enquiries, and providing investors with the disclosed information of the Company; and the China Securities Journal, Securities Times, Shanghai Securities News and Juchao Information Network are designated newspapers and websites for the disclosure of the Company's information to disclose the information truthfully, accurately and completely and ensure that all investors of the Company are able to obtain information of the Company with equal opportunity to obtain information of the Company.

(vii) On relevant stakeholders

The Company fully respects and safeguards the legitimate rights and interests of relevant stakeholders, attaches importance to the Company's social responsibility, and achieves a coordinated balance of the interests of shareholders, employees, society and other parties to jointly promote the Company's sustainable and healthy development.

(viii) On investor relations management

The Company has always attached great importance to the management of investor relations and continuously learnt from advanced investor relations management experience. The Securities Affairs Department of the Company, as the specific implementation agency of investor relations management, is committed to building a good interactive relationship with investors and establishing a good image of the Company in the capital market. The Company appoints the secretary of the board of directors as the person in charge of investor relations management, arranges special personnel to be responsible for the reception of investor visits, and does a good job in the establishment and storage of files for investor relations management work, reasonably and appropriately arranges for individual investors, institutional investors, industry analysts and other relevant personnel to carry out research in the Company, and effectively does a good job in maintaining the confidentiality of the information.

We have strengthened communication with investors through various channels such as investor relationship management telephone, e-mail, fax, SZSE Interactive Ease, Juchao Information Website, etc., and answered investors' questions as far as possible.

Whether there are any material differences between the actual state of corporate governance and the laws, administrative regulations and the regulations issued by the CSRC on the governance of listed companies

Yes ☑No

The actual state of corporate governance does not differ materially from the laws, administrative regulations and the regulations issued by the CSRC on the governance of listed companies.

## II. Independence of the Company vis-à-vis controlling shareholders and de facto controllers in ensuring the Company's assets, personnel, finances, organisations, business, etc.

Since its establishment, the Company has been operating in strict accordance with the requirements of the Company Law, the Securities Law and other relevant laws and regulations and the Articles of Association of the Company, and is independent of the controlling shareholders, the actual controller and other enterprises under its control in terms of assets, personnel, finances, organisations and business, and it has an i n d e p e n d e n t and complete business system as well as the ability to operate independently in the market.

1. Asset independence

At present, the Company has the main production system, auxiliary production system and ancillary facilities related to production and operation, complete and independent of the controlling shareholders, de facto controllers and other enterprises under their control to carry out production and operation of land, plant, machinery and equipment, patents, trademarks, and other assets, and independent raw material procurement and merchandising system. The ownership of the Company's assets is clear and complete, and there is no dependence on controlling shareholders, de facto controllers and other enterprises under their control, and there is no situation in which funds or other assets are occupied by controlling shareholders, de facto controllers and other enterprises under their control to the detriment of the Company's interests.

2. Independence of personnel

The directors, supervisors and senior management of the Company strictly follow the Company Law, the Securities Law and other laws and regulations and the Articles of Association of the Company.

The Company's general manager, deputy general manager, financial controller and secretary of the Board of Directors are not holding administrative positions other than that of director, supervisor and other enterprises under the control of controlling shareholders, actual controllers and other enterprises under the control of the Company. Senior management personnel such as the general manager, deputy general manager, financial controller and secretary of the Board of Directors of the Company do not hold administrative positions other than that of directors and supervisors in the units of the controlling shareholders and do not receive salaries from the controlling shareholders, the de facto controllers or other enterprises controlled by them; the financial personnel of the Company do not hold part-time jobs in the controlling shareholders, the de facto controllers or other enterprises controlled by them. The Company is independent of its shareholders and other connected parties, and it has established and independently implemented a labour, personnel and remuneration management system.

3. Financial independence

The Company has established an independent financial accounting system, is capable of making financial decisions independently, and has a standardised financial accounting system and financial management system for its branches and subsidiaries; the Company has not shared bank accounts with its controlling shareholders, de facto controllers and other enterprises under their control. The Company is financially independent and does not provide any form of guarantee for controlling shareholders, de facto controllers and other enterprises under their control, or have funds occupied by controlling shareholders, de facto controllers and other enterprises under their control.

4. Institutional independence

The Company has established and improved its internal operation and management organisations and independently exercised its operation and management powers, and there is no mixing of organisations with the controlling shareholders and de facto controllers and other enterprises under their control.

5. Operational independence

The Company has independent business qualifications and the ability to conduct business independently, has independent operational decision-making and implementation rights, and is completely independent of the controlling shareholders, the actual controller and other enterprises under its control. The important functions of the Company such as procurement, research and development and sales are entirely undertaken by the Company itself, and there is no situation in which the controlling shareholders, de facto controllers and other enterprises under their control have harmed the interests of the Company by retaining the aforesaid organisations. The business of the Company is independent of the controlling shareholders, actual controllers and other enterprises under their control, and there is no inter-industry competition or unfair connected transactions with the controlling shareholders, actual controllers and other enterprises under their control.

## III. Competition in the same industry

☐ Applicable ☑ Not applicable

## IV. Information on annual general meetings and extraordinary general meetings held during the reporting period

### 1. General meetings of shareholders during the reporting period

| Session of the Conference | Type of meeting | Percentage of investor participation | Date of convening | Date of disclosure | Conference resolution |
|---|---|---|---|---|---|
| 2021 Annual General Meeting | annual shareholders' meeting | 67.76 per cent | 12 May 2022 | 12 May 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosure of Announcement of Resolutions of the 2021 Annual General Meeting of Shareholders (Publication Code No. 2022-018) |
| First Extraordinary General Meeting 2022 | extraordinary general meeting (EGM) | 67.75 per cent | 08 June 2022 | 08 June 2022 | For details, please refer to Juchao Information Website (Announcement of Resolutions of the First Extraordinary General Meeting of 2022 (Announcement No.:2022-) disclosed by http://www.cninfo.com.cn. 027) |

### 2. Preferred shareholders whose voting rights have been restored request the convening of an extraordinary general meeting of shareholders

☐ Applicable ☑ Not applicable

## V. Arrangements for companies with voting rights discrepancies

☐ Applicable ☑ Not applicable

## VI. Corporate governance of the red-chip structure

☐ Applicable ☑ Not applicable

## VII. Directors, Supervisors and Senior Managers

### 1. Basic information

| name and surname | duties | tenure status | distinguishing between the sexes | (a person's) age | Date of commencement of term of office | Termination date | Number of shares held at the beginning of the period (Unit) | Number of additional shares held during the period (Unit) | Number of shares reduced during the period (Unit) | Other increases/decreases (Unit) | Number of shares held at the end of the period (Unit) | Reasons for increase or decrease in shares |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ye Xiaobo | Chairman, Managing Director | hold an office | male | 52 | 2016 Year 12 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| ANGELICA PG HU | Director, Deputy General Manager | hold an office | women | 53 | 2016 Year 12 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Xu Laigen | board member | hold an office | male | 69 | 2016 Year 12 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| fire beacon (used as alarm signal over long distance) | board member | hold an office | male | 50 | 2016 Year 12 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Ji Wei Bin | independent director | hold an office | male | 54 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Li Wengui (1964-), one of the Gang of Four | independent director | hold an office | women | 41 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Xu Hong | independent director | hold an office | male | 44 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Jia Bin (1957-), PRC film director | independent director | leave office | male | 45 | 2016 Year 12 Month 16 date | 2023 Year 01 Month 16 date | 0 | 0 | 0 | 0 | 0 | |
| Liu Yun (1900-1989), communist leader and economist | independent director | mythical beast (archaic) | women | 47 | 2016 | 2023 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | affair | take up a post | | | Year 12 Month 16 date | Year 01 Month 16 date | | | | | | |
| Tu Bisheng | independent director | leave office | male | 59 | 2016 Year 12 Month 16 date | 2023 Year 01 Month 16 date | 0 | 0 | 0 | 0 | 0 | |
| Wu Jun (1916-), PRC film director | Secretary to the Board of Directors, Deputy General Manager intrinsic order | hold an office | male | 45 | 2016 Year 12 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Dong Laihui (1913-2005), Mao Zedong's third wife | Deputy Director of Finance | leave office | women | 46 | 2021 Year 05 Month 28 date | 2023 Year 01 Month 16 date | 0 | 0 | 0 | 0 | 0 | |
| Shuaibao | Chairman of the Supervisory Board | leave office | women | 50 | 2016 Year 12 Month 16 date | 2023 Year 01 Month 16 date | 0 | 0 | 0 | 0 | 0 | |
| Zhu Liqin | supervisor of employee representatives | leave office | women | 40 | 2016 Year 12 Month 16 date | 2023 Year 01 Month 16 date | 0 | 0 | 0 | 0 | 0 | |
| Yu Jenkin (1901-1989), Mao Zedong's second wife | Chairman of the Supervisory Board | hold an office | male | 50 | 2018 Year 12 Month 26 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Lu Fengxian (1835-1910), Chinese poet and novelist | supervisor | hold an office | women | 41 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Wei or Ornithology | supervisor of employee representatives | hold an office | male | 40 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Wu Bofan (1941-), sixth governor of Hainan | Chief Financial Officer, Deputy General Manager | hold an office | male | 49 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Wu Civilisation | deputy general manager | hold an office | male | 39 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Yin Kaijun | deputy general manager | hold an office | male | 52 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |
| Nguyen Kim Man (1933-), prime minister of Vietnam | deputy general manager | hold an office | women | 39 | 2023 Year 01 Month 16 date | 2026 Year 01 Month 15 date | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (2006-2011) | | | | | | | | | | | | |
| add up the total | -- | -- | -- | -- | -- | -- | 0 | 0 | 0 | 0 | 0 | -- |

Whether there was any departure of directors and supervisors and dismissal of senior management during the term of office during the reporting period

Yes ☑No

Changes in Directors, Supervisors and Senior Management of the Company

☑Applicable ☐Not Applicable

| name and surname | Positions held | typology | dates | rationale |
|---|---|---|---|---|
| Jia Bin (1957-), PRC film director | independent director | Departure on expiry of term of office | 16 January 2023 | |
| Liu Yun (1900-1989), communist leader and economist | independent director | Departure on expiry of term of office | 16 January 2023 | |
| Tu Bisheng | independent director | Departure on expiry of term of office | 16 January 2023 | |
| Dong Laihui (1913-2005), Mao Zedong's third wife | Deputy Director of Finance | Departure on expiry of term of office | 16 January 2023 | |
| Shuaibao | Chairman of the Supervisory Board | Departure on expiry of term of office | 16 January 2023 | |
| Zhu Liqin | supervisor of employee representatives | Departure on expiry of term of office | 16 January 2023 | |
| Lu Fengxian (1835-1910), Chinese poet and novelist | supervisor | elected | 16 January 2023 | |
| Wei or Ornithology | supervisor of employee representatives | elected | 16 January 2023 | |
| Wu Bofan (1941-), sixth governor of Hainan | Chief Financial Officer, Deputy General Manager | appoint (to a position) | 16 January 2023 | |
| Wu Civilisation | deputy general manager | appoint (to a position) | 16 January 2023 | |
| Yin Kaijun | deputy general manager | appoint (to a position) | 16 January 2023 | |
| Nguyen Kim Man (1933-), prime minister of Vietnam (2006-2011) | deputy general manager | appoint (to a position) | 16 January 2023 | |
| Ji Wei Bin | independent director | elected | 16 January 2023 | |
| Li Wengui (1964-), one of the Gang of Four | independent director | elected | 16 January 2023 | |
| Xu Hong | independent director | elected | 16 January 2023 | |

## 2. Tenure

Professional background, major work experience and current major duties of the Company's current directors, supervisors and senior management

**1. Mr Ye Xiaobo**, born in 1971, Chinese nationality, no permanent residence abroad, college degree, senior economist. Mr Ye Xiaobo is currently the chairman of the board of directors and general manager of the Company. 1990 to 1994, he worked in Yuyao Finance and Taxation Bureau; 1994 to 1998, he was freelance in Australia; 1998 to 2017, he was a director of SKA; 2001 to 2006, he was a deputy general manager of DAYE Industries; 2008 to 2017, he was a director of Gotex; 2007 to 2009, he was a director of Huikang Electric; 2012 to 2017, he was a director of DAYE Anguilla; and 2007 to 2009, he was a director of Huikang Electric. From 2008 to 2017, he served as a director of GOTEX; from 2007 to 2009, he served as a director of Huikang Electric; from

2012 to 2017, he served as a director of DAYE Anguilla; and from 2006 to present, he has served as an executive director, the chairman of the board of directors and general manager of the Company. Ye Xiaobo is also a supervisor of Ningbo DAYE Investment Co., Ltd, a director of Hong Kong Gutai, a director of Hong Kong Kinde, an executive director of Jindaye, a vice chairman of China Electrical Apparatus Industry Association's Power Tools Branch, a vice chairman of China Forestry Machinery Association's Gardening Machinery and Horticultural Tools Branch, a vice chairman of China Internal Combustion Engines Association's Small Gasoline Engines Branch, a member of the National Forestry Machinery Standardisation Technical Committee, an executive member of Ningbo Federation of Industry and Commerce, and an executive member of Yuyao Federation of Industry and Commerce. He is a member of the National Forestry Machinery Standardisation Technical Committee, a member of the Ningbo Federation of Industry and Commerce, the vice chairman of the Yuyao Federation of Industry and Commerce, the chairman of the Chamber of Commerce of the Yuyao Economic Development Zone, the chairman of the New Generation Entrepreneurs Association of the Yuyao Economic Development Zone, and a director of some subsidiaries.

**2. Ms ANGELICA PG HU**, born in 1970, is an Australian national with tertiary education. She is currently a director and deputy general manager of the Company.

From 1992 to 1996, at Yuyao Vocational Education Centre School; from 1996 to 2013, freelancing in Australia; from 1998 to 2013, working as a teacher.

In 2017, he served as a director of SKA; from 2013 to present, he has served as the manager of the Company's purchasing department, assistant general manager, deputy general manager and director.ANGELICA PG HU also serves as a director of some of the Company's subsidiaries.

**3. Mr Xu Laigen**, born in 1954, Chinese nationality, with permanent residence in Australia, college degree, senior economist, is now a director of the Company. Mr Xu is currently a director of the Company. from 1989 to 1993, he was the director of Zhejiang Vacuum Cleaner Factory; from 1993 to 2008, he was the president of Ningbo Fuda Company Limited; from 1998 to 2020, he was the chairman of Daishan Fuda Electrical Appliances Company Limited; from 2008 to now, he has been the senior adviser and director of the Company. Xu

Lai Gen is also a director of Yuyao Jiehua Power Machinery Co., Ltd, a director of Yuyao New Century Red Maple Development Co., Ltd, an executive director of Yuyao Shengyi Investment Co., Ltd and a director of certain subsidiaries of the Company.

**4、Mr. He Feng,** born in 1973, Chinese nationality, no right of permanent residence in foreign countries, graduated from Fudan University, master's degree, senior accountant, certified public accountant (non-practising), currently a director of the Company. 1998 to 2010, served as a senior manager of Tianjian Accounting Firm; 2010 to 2011, served as the person in charge of the shareholding reform of Hangzhou Cable Company Limited; 2011 to 2016, served as the investment director of Hangzhou Good Hope Investment Management Co. Ltd. from 2010 to 2011; from 2011 to 2016, investment director of Hangzhou Good Hope Investment Management Co., Ltd. from 2016 to present, director and general manager of Hangzhou Yuanning Investment Management Co.

He Fenghuang also serves as a director of Hangzhou Lianhui Science and Technology Co. Ltd., appointed representative of Hangzhou Yuanning Huixin Venture Investment Partnership (Limited Partnership), appointed representative of Hangzhou Good Hope Corner Yuhang Investment Partnership (Limited Partnership), appointed representative of Hangzhou Yuanning Ruixin Venture Investment Management Partnership (Limited Partnership), appointed representative of Hangzhou Yuanning Ruihao Investment Management Partnership (Limited Partnership), appointed representative of Hangzhou Yuanning Yixin Venture Investment Partnership (Limited Partnership), and director of Hangzhou Changqiao Tourism Investment Group Co, Supervisor of Zhejiang Liantianmei Enterprise Management Co., Ltd, Director of Zhejiang Chenghong Medical Investment Management Co., Ltd, Chairman and General Manager of Hangzhou Lefeng Education and Training School Co., Ltd, Supervisor of Zhongdao Automobile Rescue Co., Ltd, Chairman of Hangzhou Hangzhou Hengsheng Digital Equipment Technology Co.

**5. Mr Ji Weibin，** born in 1969, Chinese nationality, no right of permanent residence, doctoral degree, professorial senior engineer, graduated from Jiangsu Institute of Technology (now Jiangsu University) with a bachelor's degree majoring in the design and manufacture of internal combustion engines, graduated from Shanghai Institute of Mechanics (now Shanghai Institute of Technology) with a master's degree majoring in fluid mechanics, and graduated from Tongji University with a doctorate degree majoring in power machinery and engineering. 1993 July to 2011 September Joined Shanghai Internal Combustion Engine

Research Centre

From October 2011 to June 2022, he worked in Commercial Vehicle Technology Centre of SAIC Group as Deputy Director of Service Inspection Department and Director of Industry Service Department; from July 2022 to present, he is the Deputy Director (Director) of Forward-looking Technology Department of Shanghai Motor Vehicle Inspection and Certification Technology Research Centre Co. He is also the Committee Manager of International Organisation for Standardisation/Internal Combustion Engine Technical Committee (ISO/TC70), the Deputy Secretary General of China Internal Combustion Engine Industry Association, and the Secretary of National Internal Combustion Engine Standardisation Technical Committee (SAC/TC177).

Secretary General of the Sub-Technical Committee on Small and Medium Power Internal Combustion Engines (SAC/TC177/SC1), Vice Chairman of the China Association for Machinery Industry Standardisation and Technology (CAMSIT), Member of the Board of Directors of the Chinese Society of Internal Combustion Engines (CSICE), Editor-in-Chief of the scientific and technical journal Automotive and New Power, and Deputy Editor-in-Chief of the Yearbook of China Internal Combustion Engines Industry (CICEI). 1 Jan. 2023

He has been an independent director of the Company since 16th September.

**6. Ms Li Wengui**, born in 1982, Chinese nationality, no right of permanent residence, professor, doctoral supervisor, graduated from Wuhan University, School of Economics and Management, has been a full-time teacher in the School of Accounting of Zhejiang University of Finance and Economics since July 2005 and a full-time teacher in the School of Accounting of Zhejiang University of Finance and Economics since January 2020

Vice Dean of the School of Accounting of the University of Economics and Business. Since 2015, he has served as an independent director of Zhongyuan Home Furnishings, Mangalong Jewellery and Tianpu Rubber.

Independent Director of the Company from 16 January 2023 onwards.

**7. Mr. Xu Hong**, born in 1979, Chinese nationality, no right of permanent residence in foreign countries, graduated from Renmin University of China with a doctoral degree, is currently an associate professor at East China University of Political Science and Law, Director of the Centre for Criminal Compliance Studies, and a tutor for master's degree students. from June 2010 to June 2012, he served as assistant to the mayor of the people's government of the Daguan District, Anqing City, Anhui Province, and a member of the party group. from July 2012 to date, he has been an associate professor at the post-doctoral degree in law at East China University of Political Science and Law. Since July 2012, Associate Professor, East China University of Political Science and Law. Since November 2019, he has also been an independent director of Huarong Technology Company Limited, and since 16 January 2023, he has been an independent director of the Company.

**8. Mr Yu Zhenjin**, born in 1973, Chinese nationality, no permanent residence abroad, college degree. He is currently a Supervisor of the Company. from 1995 to 2009, he served as a technician and assistant supervisor of TTI; from 2009 to 2010, he served as a project manager of Anhui Huangshan Golf Infrastructure Project;

From 2010 to 2014, he served as the laboratory manager of Changzhou Glibo Tools Co. Ltd; from 2014 to present, he has served as the senior manager of the Company's testing centre, deputy director of the quality centre and director; from 2018 to present, he has served as a supervisor of the Company.

**9、Ms. Lu Fengxian**, born in 1982, Chinese nationality, no right of permanent residence in foreign countries, college degree, from 2004 to 2005, served as Ningbo Jiefeng Home Furnishing Company Limited as a document clerk; from 2005 to 2006, served as a document clerk in Ningbo Fangyuan Automobile and Motorcycle Company Limited; from 2006 to present, served as the head of the company's document team. 16 January 2023, served as a supervisor of the company.

**10, Mr. Wei or orn**, born in 1983, Chinese nationality, no right of permanent residence, college degree, from 2005 to 2007, served as programmer of Yuyao Weier Computer Technology Co., Ltd. and from 2007 to now, served as software administrator and team leader of

the information department of the company.

**11. Mr Wu Jun**, born in 1978, with Chinese nationality, no right of permanent residence abroad, bachelor degree. Mr. Wu Jun is the Secretary of the Board of Directors and Deputy General Manager of the Company. 1999 to 2002, he was the Network Manager of the Information Department of Zhejiang Wananda Fire Fighting Equipment Company Limited; 2002 to 2004, he was the Software Engineer of Ningbo Fuda Company Limited; 2004 to 2012, he was the Director of the Information Centre and the Director of the Office of Ningbo Changcheng Precision Industry Company Limited; 2012 to present, he is the Director of the General Manager's Office of the Company. Ltd,

Secretary of the Board of Directors and Deputy General Manager.

**12. Mr Wu Bofan**: Born in 1974, Chinese nationality, no permanent residency, master's degree and master's degree, senior accountant. He is currently the financial controller of the company. from 2006 to 2009, he was the financial controller of Ningbo Kangda Fine Arts Painting Material Group Co; Ltd. from 2017 to 2018; from 2018 to 2019; from 2019 to 2020; from 2019 to 2020; from 2021 to 2021; from 2021 to 2022; from 2021 to 2022; director, deputy general manager, financial controller and secretary of Bole Intelligent Equipment Co. From 2021 to 2022, he was the director, deputy general manager, financial controller and secretary of the board of directors of Bole Intelligent Equipment Company Limited; from 2022 to the present, he has been the financial controller of Ningbo Da Ye Garden Equipment Company Limited; and from 2021 to the present, he has been an independent director of Ningbo Kanda Fine Arts Painting Materials Group Company Limited.

**13. Mr Wu Wenming**, born in 1984, Chinese nationality, no right of permanent residence, bachelor degree, engineer title. Mr. Wu Wenming is the deputy general manager of the Company. from March 2007 to February 2008, he was the head of the modelling team of Summit Mould Product Mapping Design Centre; from March 2008 to now, he is the deputy general manager of the R&D Centre of Ningbo DAYE Gardening Equipment Co.

**14. Mr Yin Kaijun**, born in 1971, with Chinese nationality, no right of permanent residence in foreign countries, and a bachelor's degree. He is currently the deputy general manager of the Company.

From 1995 to 2011, he was the production supervisor and IE manager of VTech Electronics Factory in Dongguan City, Guangdong Province; from 2011 to 2014, he was the production supervisor and IE manager of Ningbo Aox Group.

Manufacturing Director, IE Director, Hi-Tech Company Limited; Manufacturing Director, Zhejiang Wanma Company Limited, 2015 to 2019; 2019 to

In 2022, he was the production director of Ningbo Gaosong Electronics Co., Ltd; and from 2022 to present, he has been the deputy general manager of the operation centre of Ningbo Da Ye Garden Equipment Co.

**15、Ms. Ruan Jinman**, born in 1984, with Chinese nationality, no right of permanent residence in foreign countries, doctoral degree and title of senior technician, is the deputy general manager of the Company. Currently, she is the deputy general manager of the Company. 2008 to 2014, she was the assistant manager of Hongfa Ningbo Jinhai Electronics Company Limited; 2014 to 2016, she participated in the master's degree of Clinical Hypnotherapy at Shangqiu East Germany Institute of Psychology of the University of Hong Kong; 2016 to 2019, she was the vice president of corporate management of Tengri Holding Group; 2019 to date, she is the deputy general manager of the human resources centre of Ningbo DAYE Garden Equipment Company Limited. Vice General Manager.

Employment in shareholders' organisations

☑Applicable ☐Not applicable

| Name of incumbent | Name of shareholder unit | Positions held in shareholders' organisations | Date of commencement of term of office | Termination date | Whether or not remuneration allowance is received at the shareholders' unit |
|---|---|---|---|---|---|
| Ye Xiaobo | Gutai Hong Kong | board member | 21 December 2009 | | clogged |
| Ye Xiaobo | Hong Kong | board member | 21 December 2009 | | clogged |

| | | | | | |
|---|---|---|---|---|---|
| | Kindred | | | | |
| Ye Xiaobo | Kim Dae Yeh | executive director | 18 August 2016 | | clogged |

Employment in other units

☑Applicable ☐Not applicable

| Name of incumbent | Name of other units | Positions held in other organisations | Date of commencement of term of office | Termination date | Receipt of remuneration allowances in other establishments |
|---|---|---|---|---|---|
| Ye Xiaobo | Ningbo Da Ye Investment Co. limited company | supervisor | 27 September 2010 | | clogged |
| Ye Xiaobo | Ningbo City Federation of Industry and Commerce confederation | Executive Committee | 16 November 2016 | | clogged |
| Ye Xiaobo | New Generation Entrepreneurs in Yuyao Economic Development Zone friendship group | president of a club, committee etc | 16 January 2015 | | clogged |
| Ye Xiaobo | Yuyao Chamber of Commerce and Industry be sure to | vice-president | 16 January 2015 | | clogged |
| Ye Xiaobo | Yuyao Economic Development Zone trade associations | president of a club, committee etc | 12 November 2015 | | clogged |
| Ye Xiaobo | China National Forestry Machinery Standard (CNFMS) Technical committee on standardisation | committee member | 27 July 2016 | | clogged |
| Ye Xiaobo | China Internal Combustion Engine Industry Association (CICEA) Small Gasoline Engine Branch be sure to | vice-president (of a council etc) | 17 March 2017 | | clogged |
| Ye Xiaobo | China Electrical Appliances Manufacturers Association (CEMA) | vice-president (of a council etc) | 23 November 2018 | | clogged |
| | Power Tools Division | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Ye Xiaobo | China Forestry Machinery Association Garden Machinery and Garden Artistic Tools Branch | vice-president | 11/03/2019 | | clogged |
| Ye Xiaobo | Kim Dae Yeh | executive director | 18 August 2016 | | clogged |
| Ye Xiaobo | Hong Kong Kindred | board member | 26 January 2016 | | clogged |
| Ye Xiaobo | Gutai Hong Kong | board member | 08 April 2016 | | clogged |
| Ye Xiaobo | Leader Intelligence | Executive Director and General Manager grain (of wood) | 11/02/2018 | | clogged |
| Ye Xiaobo | Hongyue Intelligence | Executive Director and General Manager intrinsic order | 22 October 2020 | | clogged |
| Ye Xiaobo | macrophyte | board member | 24 September 2014 | | clogged |
| Ye Xiaobo | North America (botany) | Director, President | 16 June 2017 | | clogged |
| Ye Xiaobo | Daiye Hongbo | board member | 21 August 2020 | | clogged |
| Ye Xiaobo | Ohba Runbo | board member | 25 August 2020 | | clogged |
| Ye Xiaobo | Big Leaf Singapore | board member | 25 August 2020 | | clogged |
| Ye Xiaobo | Daiye Hong Kong | board member | 14 June 2017 | | clogged |
| Ye Xiaobo | DAYE E-commerce | Executive Director and General Manager intrinsic order | 22 December 2022 | | clogged |
| Ye Xiaobo | Big Leaf Supply Chain | Executive Director and General Manager grain (of wood) | 27 December 2022 | | clogged |
| ANGELICA PG HU | macrophyte | board member | 16 September 2020 | | clogged |
| ANGELICA PG HU | Leafy North America | board member | 16 June 2017 | | clogged |
| ANGELICA PG HU | macrophyte | board member | 03 August 2022 | | clogged |
| ANGELICA PG HU | Moxa North America | board member | 21 June 2022 | | clogged |
| Xu Laigen | Yuyao Jiehua Power Machine Mechatronics Ltd. | board member | 08/02/2010 | | clogged |
| Xu Laigen | New Century Red Maple Development limited company | board member | 07 November 2001 | | clogged |
| Xu Laigen | Daiye Hongbo | board member | 21 August 2020 | | clogged |
| Xu Laigen | Ohba Runbo | board member | 25 August 2020 | | clogged |
| Xu Laigen | Big Leaf Singapore | board member | 25 August 2020 | | clogged |
| Xu Laigen | Daiye Hong Kong | board member | 14 June 2017 | | clogged |
| fire beacon (used as alarm signal over long | Zhejiang Zhixiang New Material limited company | Executive Director and General Manager grain (of wood) | 22 February 2023 | | clogged |

| | | | | | |
|---|---|---|---|---|---|
| distance) | | | | | |
| fire beacon (used as alarm signal over long distance) | Hangzhou Hangsheng Digital Equipment Preparedness Technology Co. | chairman of the board | 26 September 2022 | | clogged |
| fire beacon (used as alarm signal over long distance) | Zhejiang Haili Environmental Protection Co. Ltd. | board member | 23 September 2022 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Le Feng Enterprise Management Management Consultants Ltd. | board member | 30 December 2022 | | clogged |
| fire beacon (used as alarm signal over long distance) | Zhejiang Chenghong Medical Investment Management Co. firms | board member | 03 June 2021 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Heshun Technology Co. limited company | board member | 17 September 2019 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Changqiao Tourism Investment Group Co. firms | board member | 04 June 2019 | | be |
| fire beacon (used as alarm signal over long distance) | Hangzhou Lianhui Science and Technology Co. limited company | board member | 19 November 2015 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Yuanning Investment Management management company | Executive Director and General Manager grain (of wood) | 02 January 2020 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Yuanning Huizhi Investment Management Partnership (General Partnership) | delegate | 17/02/2016 | | be |

| | | | | | |
|---|---|---|---|---|---|
| fire beacon (used as alarm signal over long distance) | Hangzhou Yuanning Huixin Investment Partnership (with (limited partnership) | delegate | 16/03/2016 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Yuanning Ruixin Investment Management Partnership (limited partnership) | delegate | 29/03/2018 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Yuanning Yixin Equity Investment Partnership (limited partnership) | delegate | 15 October 2020 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Good Hope Corner Yuhang Investment Partnership (limited partnership) | delegate | 09 October 2016 | | clogged |
| fire beacon (used as alarm signal over long distance) | Shanghai Binku Networks Ltd. | board member | 19 December 2016 | | clogged |
| fire beacon (used as alarm signal over long distance) | Suzhou Dreamer Software science and technology limited company | board member | 17 July 2015 | | clogged |
| fire beacon (used as alarm signal over long distance) | Shenzhen Sanyuan Sevin Chemical Communications Ltd. | board member | 10 September 2015 | | clogged |
| fire beacon (used as alarm signal over long distance) | Zhejiang Boyi Network chemical company | board member | 28 April 2016 | | clogged |
| fire beacon (used as alarm signal over long distance) | Hangzhou Palcool Information Technology Co. Ltd. | board member | 22 November 2011 | | clogged |

| | | | | | |
|---|---|---|---|---|---|
| fire beacon (used as alarm signal over long distance) | Zhejiang Liantianmei Enterprise management company | supervisor | 22 November 2022 | | clogged |
| fire beacon (used as alarm signal over long distance) | Nakamichi Auto Rescue Unit limited company | supervisor | 26 July 2022 | | clogged |
| Ji Wei Bin | Hunan oil pump shares limited company | independent director | 11 October 2017 | 11 October 2023 | be |
| Ji Wei Bin | Shanghai Automotive Group Corporation Commercial Vehicle Technology Centre | director (of an organizational unit) | 01 October 2011 | 01 June 2022 | be |
| Ji Wei Bin | Shanghai Motor Vehicle Testing and Certification Technology Research Centre Heart Ltd. | assistant (government) minister | 01 July 2022 | | be |
| Ji Wei Bin | Guangdong Zhengyang Sensor Technology Co. Ltd. | Independent Director (non-executive) (City) | 01 September 2022 | | be |
| Li Wengui (1964-), one of the Gang of Four | Ningbo Tianpu Rubber Technology Co. department (under a ministry) | independent director | 2021 08 September | | be |
| Li Wengui (1964-), one of the Gang of Four | Forstar deep-cooling equipment corporation | independent director | 26 October 2020 | | be |
| Li Wengui (1964-), one of the Gang of Four | Zhejiang University of Finance and Economics | Party Committee of the School of Accounting Member, Vice-President | 15 January 2020 | | be |
| Xu Hong | Huarong Technology Co. limited company | independent director | 01 November 2019 | | be |
| Xu Hong | Shanghai Dingda Law Firm office | Senior Advisor | 01 July 2016 | | clogged |
| Xu Hong | East China University of | Associate Professor | 01 July 2012 | | be |

| | | | | | |
|---|---|---|---|---|---|
| | Political Science and Law | | | | |
| Xu Hong | Gao Mingxuan Academic Hall | deputy director | 01 March 2023 | | clogged |
| Xu Hong | Shanghai Jiao Tong University (SJTU) Institute of Politics and Law | Distinguished Fellow | 10 March 2023 | | clogged |
| Xu Hong | Northwestern University of Political Science and Law Counter Institute of Terrorism | Distinguished Fellow | 05 October 2022 | | clogged |
| Jia Bin (1957-), PRC film director | Tianjin Internal Combustion Engine Research classifier for houses, small buildings, hospitals and institutions | Director, Room I | 10 March 2009 | | be |
| Jia Bin (1957-), PRC film director | China Internal Combustion Engine Industry Foundation | vice-secretary | 22nd January 2018 | | be |
| Jia Bin (1957-), PRC film director | Shandong Huasheng Zhongtian Machinery Group Co. firms | independent director | 27 February 2016 | 26 March 2022 | be |
| Jia Bin (1957-), PRC film director | Weimar Agricultural Machinery Co. limited company | independent director | 15 November 2017 | | be |
| Jia Bin (1957-), PRC film director | Greenfield Machinery Co. limited company | independent director | 31 December 2019 | | be |
| Jia Bin (1957-), PRC film director | Suzhou Esaote Power Machine Ware Co. | independent director | 31 July 2021 | | be |
| Jia Bin (1957-), PRC film director | Tianjin Tianbo Koda science and technology limited company | board member | 01 August 2020 | | clogged |
| Tu Bisheng | Zhejiang Gongshang University | Assistant Professor, Lecturer, Associate lecture on | 10 July 1986 | | be |
| Tu Bisheng | Hangzhou Jintong Technology Group corporation | independent director | 04 May 2018 | 03 May 2024 | be |
| Tu Bisheng | Yuan Cheng Environment Co. limited company | independent director | 15 May 2019 | 14 May 2025 | be |

| | | | | | |
|---|---|---|---|---|---|
| Tu Bisheng | Zhejiang Songyuan Automobile Safety System Co. firms | independent director | 30 December 2019 | 29 December 2025 | be |
| Tu Bisheng | Hangzhou Seamaster Culture Creation Ltd. | independent director | 23 December 2021 | 22 December 2024 | be |
| Tu Bisheng | Hangzhou Lianglin Electronics Co. Ltd. | independent director | 28 January 2021 | 18 December 2021 | be |
| Tu Bisheng | Hangzhou Yugu Technology Co. share company | independent director | 08 December 2022 | 07 December 2025 | be |
| Liu Yun (1900-1989), communist leader and economist | Nantong University Economics and school of management | principals | 01/08/1997 | | be |
| Liu Yun (1900-1989), communist leader and economist | Beijing Dacheng (above) (Hai) Law Firm | Attorney, partner | 01 July 2004 | | be |
| Liu Yun (1900-1989), communist leader and economist | Belron Precision Technology Unit limited company | independent director | 04 August 2020 | 03 August 2023 | be |
| Liu Yun (1900-1989), communist leader and economist | Jiangsu UPC Bio-chemical Technology Co. firms | independent director | 21 December 2019 | | be |
| Shuaibao | Leader Intelligence | supervisor | 11/02/2018 | | clogged |
| Shuaibao | Hongyue Intelligence | supervisor | 22 October 2020 | | clogged |
| Wei or Ornithology | DAYE E-commerce | supervisor | 27 December 2022 | | clogged |
| Wei or Ornithology | Big Leaf Supply Chain | supervisor | 27 December 2022 | | clogged |
| Wu Bofan (1941-), sixth governor of Hainan | Ningbo Kangda Art Painting Material Group Co. firms | independent director | 30 July 2021 | | be |

Penalties imposed by securities regulatory authorities in the past three years on the Company's current and outgoing directors, supervisors and senior management during the reporting period

☐ Applicable ☑ Not applicable

## 3. Remuneration of Directors, Supervisors and Senior Managers

Decision-making process, basis of determination and actual payment of remuneration of directors, supervisors and senior management personnel

1. Decision-making procedures: The Company has established a relatively perfect performance appraisal system and decision-making procedures. According to the Articles of Association and the Working Rules of the Remuneration and Appraisal Committee of the Board of Directors, the remuneration or allowances of the Company's Directors and Supervisors shall be decided by the shareholders' general meeting, and the remuneration of the senior management shall be decided by the Board of Directors. The internal directors and supervisors of the Company are remunerated according to their positions and performance of duties in the Company, and no additional allowances for directors or supervisors are paid; the external directors of the Company do not receive any remuneration or allowances from the Company; and the allowances for the independent directors are decided by the shareholders' general meeting.

2. Basis of determination: Directors and Supervisors of the Company shall be paid on a monthly basis in accordance with their positions and performance of duties in the Company after consideration and approval by the shareholders' general meeting of the Company; the annual remuneration of the senior management of the Company shall be divided into two parts, namely, basic annual remuneration and performance annual remuneration, with basic annual remuneration to be paid on a monthly basis and performance annual remuneration to be paid at the end of the year. The performance-based remuneration of senior management personnel is determined in accordance with the annual operating and financial objectives of the Company and the results of the annual performance appraisal of the senior management personnel.

3. Actual payment: The remuneration of Directors, Supervisors and senior management has been paid in full in accordance with the determined remuneration criteria. According to the relevant provisions of the Articles of Association, the remuneration of Directors and Supervisors of the Company shall be considered and approved by the shareholders' general meeting, and the remuneration of senior management shall be considered and approved by the Board of Directors.

Remuneration of directors, supervisors and senior management of the Company during the reporting period

Unit: $ million

| name and surname | duties | distinguishing between the sexes | (a person's) age | tenure status | Total pre-tax compensation received from the company | Whether or not remuneration is received at a related party of the company |
|---|---|---|---|---|---|---|
| Ye Xiaobo | President, General Manager intrinsic order | male | 52 | hold an office | 54.1 | clogged |
| ANGELICA PG HU | Director, Deputy General Manager grain (of wood) | women | 53 | hold an office | 51.35 | clogged |
| Xu Laigen | board member | male | 68 | hold an office | 0 | clogged |
| fire beacon (used as alarm signal over long distance) | board member | male | 50 | hold an office | 0 | be |
| Jia Bin (1957-), PRC film director | independent director | male | 45 | hold an office | 8.4 | clogged |
| Liu Yun (1900-1989), communist leader and economist | independent director | women | 47 | hold an office | 8.4 | clogged |
| Tu Bisheng | independent director | male | 59 | hold an office | 8.4 | clogged |
| Wu Jun (1916-), PRC film director | secretary to the board | male | 45 | hold an office | 40.93 | clogged |
| Dong Laihui (1913-2005), Mao Zedong's third wife | Head of Finance | women | 46 | leave office | 20.16 | clogged |
| Yu Jenkin (1901-1989), Mao Zedong's second wife | supervisor | male | 50 | hold an office | 32.55 | clogged |

| | | | | | | |
|---|---|---|---|---|---|---|
| Shuaibao | supervisor | women | 50 | hold an office | 22.98 | clogged |
| Zhu Liqin | supervisor | women | 40 | hold an office | 16.22 | clogged |
| add up the total | -- | -- | -- | -- | 263.49 | -- |

# VIII. Fulfilment of duties by directors during the reporting period

## 1. Status of the Board of Trustees during the reporting period

| Session of the Conference | Date of convening | Date of disclosure | Conference resolution |
|---|---|---|---|
| Seventeenth meeting of the Second Board of Directors | 15 April 2022 | 19 April 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) disclosed by the Director Announcement of Resolutions of the Board of Directors (Announcement No. 2022-006) |
| Eighteenth meeting of the Second Board of Directors | 22 April 2022 | | Consideration and adoption of the First Quarterly Report on the <2022 of the motion of the |
| Nineteenth meeting of the Second Board of Trustees | 20 May 2022 | 24 May 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosure of Announcement of Resolutions of the Nineteenth Meeting of the Second Session of the Board of Directors (Announcement) (No. 2022-019) |
| Twentieth meeting of the Second Board of Directors | 19 August 2022 | 23 August 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) disclosed by the Director Announcement of Resolutions of the Board of Directors (Announcement No. 2022-033) |
| Twenty-first meeting of the Second Board of Trustees | 31 August 2022 | 01 September 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosure of Announcement of Resolutions of the Twenty-first Meeting of the Second Board of Directors (Public) (Report No. 2022-038) |
| Twenty-second meeting of the Second Board of Directors | 24 October 2022 | | Consideration and adoption of the Third Quarterly Report on the <2022 of the motion of the |
| Twenty-third meeting of the Second Board of Directors | 29 December 2022 | 30 December 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosure of Announcement of Resolutions of the Twenty-third Meeting of the Second Session of the Board of Directors (Public) (Report No. 2022-047) |

## 2. Attendance of Directors at the Board of Directors' and Shareholders' Meetings

| Attendance of Directors at Board and General Meetings | | | | | | | |
|---|---|---|---|---|---|---|---|
| Name of Director | Number of Board meetings to be attended during the reporting period | Number of board meetings attended on site | Participation in the Board of Trustees by correspondence | Number of proxy attendances at the Board of Directors | Number of absences from the Board | Failure to attend two consecutive Board meetings in person | Attendance at general meetings |
| Ye Xiaobo | 7 | 7 | 0 | 0 | 0 | clogged | 2 |
| ANGELICA PG HU | 7 | 7 | 0 | 0 | 0 | clogged | 2 |
| Xu Laigen | 7 | 7 | 0 | 0 | 0 | clogged | 2 |
| fire beacon (used as alarm signal over long distance) | 7 | 0 | 7 | 0 | 0 | clogged | 2 |
| Jia Bin (1957-), PRC film director | 7 | 0 | 7 | 0 | 0 | clogged | 2 |
| Liu Yun (1900-1989), communist leader and economist | 7 | 0 | 7 | 0 | 0 | clogged | 2 |
| Tu Bisheng | 7 | 0 | 7 | 0 | 0 | clogged | 2 |

Description of two consecutive absences from the Board of Trustees in person nil

## 3. Directors' objections to matters relating to the Company

Whether the directors have raised any objections to the matters relating to the Company

Yes ☑No

The Directors did not raise any objection to the Company's matters in this regard during the reporting period.

## 4. Other explanations of the directors' fulfilment of their duties

Whether the Directors' recommendations to the Company are adopted

☑Yes ☐No

Director's statement on the adoption or non-adoption of the relevant recommendations of the Company

During the reporting period, all Directors of the Company diligently performed their duties and worked in strict accordance with the relevant regulations of the China Securities Regulatory Commission and the Shenzhen Stock Exchange as well as the Articles of Association of the Company, Rules of Procedure of the Board of Directors and other systems, paid great attention to the standardised operation and operation of the Company, and put forward relevant opinions on the Company's major governance and operation decisions in the light of the Company's actual situation, formed unanimous opinions after full communication and discussion, and We resolutely supervise and promote the implementation of the resolutions of the Board of Directors to ensure that the decisions are made in a scientific, timely and efficient manner and to safeguard the

legitimate rights and interests of the Company and all shareholders.

## IX. Specialised committees under the Board of Directors during the reporting period

| Name of the Committee | Membership | Number of meetings held | Date of convening | Content of the meeting | Important observations and recommendations made | Other performance of duties | Specifics of the objection (if any) |
|---|---|---|---|---|---|---|---|
| nominating committee | Jia Bin, Tu Bisheng, Ye Xiaobo | 1 | 29 December 2022 date | Consideration and adoption<br>1. Proposal on the Election of the Board of Directors and Nomination of Candidates for the Third Session of the Board of Directors as Non-Independent Directors<br>2. Election of the Board of Directors and nomination of the third independent Board of Directors Motion on Candidates for the Board of Directors | The Nomination Committee carefully examined the qualifications of the candidates and unanimously endorsed the relevant motions. | | not have |
| Board of Auditors | Tu Bisheng, Liu Yun, He Feng | 4 | 08 January 2022 date | Consideration and adoption<br>1. Fourth Quarterly Internal Audit Report 2021<br>2. Internal Audit Plan for the First Quarter of 2022 | The Audit Committee carried out its work diligently in strict accordance with the Company Law, the Articles of Association, the Rules of Procedure of the Board of Directors and other relevant laws and regulations, and made relevant comments in accordance with the actual situation of the Company, after full communication and discussion.<br>The discussion was unanimous and all motions were passed unanimously. | | not have |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | 2022 April 08 date | Consideration and adoption<br>1. Motion on the Proposed Renewal of the Appointment of the Accounting Firm<br>2. Internal Audit Report for the First Quarter of 2022<br>3. Internal Audit Plan for the Second Quarter of 2022<br>4. Motion on the Full Annual Report of the Company for the Year 2021 and its Summary<br>5. Motion on the Report on the Financial Accounts of the Company for the Year 2021<br>6. "Motion on the Report on the Self-Evaluation of the Company's Internal Control for the Year 2021". | | | not have |
| | | | 12 August 2022 date | Consideration and adoption<br>1. "Proposal on the Full Half-Yearly Report of the Company for the Year 2022 and Its Summary<br>2. Internal Audit Report for the Second Quarter of 2022<br>3. Internal Audit Plan for the Third Quarter of 2022 | | | not have |
| | | | 21 October 2022 date | Consideration and adoption<br>1. Motion on the Third Quarterly Report <2022>.<br>2. Internal Audit Report for the Third Quarter of 2022<br>3. Internal Audit Plan for the Fourth Quarter of 2022 | | | not have |

# X. Work of the Supervisory Board

Whether the Supervisory Board has identified any risks to the Company in its supervisory activities during the reporting period

Yes ☑No

The Supervisory Board has no objections to the supervisory matters in the reporting period.

# XI. Employees of the Company

## 1. Number of employees, professional composition and education level

| | |
|---|---|
| Number of employees employed by the parent company at the end of the reporting period (persons) | 1,138 |
| Number of employees on board of major subsidiaries at the end of the reporting period (persons) | 260 |
| Total number of employees on board at the end of the reporting period (persons) | 1,398 |
| Total number of employees receiving remuneration during the period (persons) | 1,398 |
| Number of retired employees of the parent company and major subsidiaries required to bear the costs (persons) | 0 |
| Professional composition | |
| Professional composition category | Number of professional components (persons) |
| production staff | 912 |
| sales person | 70 |
| technical staff | 305 |
| treasurer | 16 |
| administrative staff | 95 |
| add up the total | 1,398 |
| educational attainment | |
| Type of educational attainment | Number (persons) |
| doctoral | 1 |
| bachelor's degree | 16 |
| undergraduate (adjective) | 261 |
| three-year college | 307 |
| High school and below | 813 |
| add up the total | 1,398 |

## 2. Remuneration policy

The company in strict compliance with labour laws and regulations and policies, the establishment of a standard compensation system, the purpose of which is to better attract, retain and motivate talent, fully mobilise the enthusiasm and creativity of employees, to provide human resources for the development of the company, thereby helping the company to achieve its business objectives. The company's remuneration system is designed on the basis of job value

In order to further strengthen the correspondence between performance and incentives, the company and its subsidiaries have formulated relevant systems to regulate the company's remuneration system, and at the same time, the company also provides humane care and welfare protection for employees, in addition to the five insurance and one gold statutory benefits, but also provide other benefits and subsidies for employees. At the same time, the company also provides humane care and welfare protection for the employees, in addition to the five insurance and one gold statutory benefits, but also provide other benefits and subsidies for the employees, and constantly improve the satisfaction and loyalty of the employees, to achieve the double Win.

## 3. Training programmes

The company attaches great importance to talent reserve and training, insists on practicing the concept of people-oriented talent development, and does solid groundwork for building a learning organisation by establishing a scientific and feasible training system, training management system, teacher management and course management. The company actively cultivates internal lecturers and establishes internal lecturers with DAYE characteristics.

The course management system also introduces advanced external training resources and concepts to enrich the knowledge structure of the on-the-job staff, so as to achieve an all-round improvement of the quality and business skills of all staff and enhance their comprehensive ability to cope with opportunities and challenges.

During the reporting period, the company designed the following training programmes for each level: New Employee Programme: new employees and fresh graduates of the company are given systematic training by time and by session; in order to facilitate their rapid integration into the company and the team; Middle and Senior Leadership Programme: middle and senior leadership cadres are given training in management ability and leadership through the introduction of external courses, so as to help middle and senior leaders enrich their knowledge structure, adopt scientific management concepts and continuously cultivate their leadership; Internal Trainer Programme: trainers are trained and certified for internal trainers, and trainers with Dahleaf characteristics are developed to achieve team goals. knowledge structure, the use of scientific management concepts and continuous self-cultivation of leadership, leading the company's staff to complete the team's goals; internal trainer project: for internal trainers, the implementation of trainer training and certification, the development of courses with the characteristics of DAYE, to create a team of DAYE instructors; business training projects: departments according to their business needs, from time to time to carry out training in business skills in order to improve the work skills of the staff and performance, such as: sales system training, finance system training, and the financial system training. Such as: sales system training, financial system training, human resources system training, R & D system training.

Programme of work for 2023:

(1) Improve the company's training system and strengthen the talent echelon.

(2) It focuses on developing quality programmes, enriching the team of trainers and strengthening the cultivation of talents.

(3) Bring in external quality management resources to empower the management team.

### 4. Outsourcing of labour services

☑Applicable ☐Not applicable

| | |
|---|---|
| Total number of man-hours of labour outsourcing (hours) | 1,374,539.13 |
| Total remuneration paid for labour outsourcing ($) | 31,533,440.55 |

## XII. Distribution of profits and capitalisation of capital reserve of the Company

Formulation, implementation or adjustment of profit distribution policy, especially cash dividend policy, during the reporting period

☑Applicable ☐Not applicable

Article 155 of the Articles of Association of the Company applicable after the Company's initial public offering and listing stipulates the Company's profit distribution policy, including the conditions and proportion of the Company's cash dividends.

(a) The profit distribution policy under the currently applicable Articles of Incorporation is as follows:

1. Principle of profit distribution: The Company shall implement a stable and sustainable profit distribution policy, and profit distribution shall emphasise reasonable investment returns to investors and take into account the sustainable development of the Company. The company's profit distribution shall not exceed the range of cumulative distributable profit.

2. Forms of profit distribution: The Company's profit distribution may be made in cash, shares, a combination of cash and shares, or in any other manner permitted by law.

3. Interim Profit Distribution: The Company may make interim profit distribution when conditions are favourable.

4. Cash Profit Distribution: In the event that the audited net profit of the Company for the year is positive and in accordance with the conditions for profit distribution stipulated in the Company Law, the Company shall include cash distribution in the profit distribution method adopted for each year if there is no major investment plan or major cash expenditure. Within three consecutive fiscal years, the cumulative profit distributed by the Company in cash shall not be less than 30% of the average annual distributable profit for those three years.

5. Distribution of profits in shares: The company may distribute profits in shares while implementing the distribution of profits in cash. When determining the specific amount of profits to be distributed by way of shares, the Company shall give full consideration to whether the total share capital after the distribution of profits by way of shares is compatible with the Company's current scale of operation and consider the impact on the cost of debt financing in the future, so as to ensure that the distribution plan is in line with the overall interests of all shareholders.

6. Implementation of the profit distribution method: After the General Meeting of Shareholders of the Company has resolved on the profit distribution plan in accordance with the established profit distribution policy, the Board of Directors of the Company shall complete the distribution of dividends (or shares) within two months after the General Meeting.

7. If the Board of Directors of the Company makes a decision not to implement profit distribution or to implement a profit distribution plan that does not include cash distribution, it shall disclose the reasons for its decision not to implement profit distribution or to implement a profit distribution plan that does not include cash distribution in its regular report, and the independent directors of the Company shall express their independent opinions in this regard.

8. The company's profit distribution policy shall not be changed arbitrarily. If there is any conflict between the current policy and the company's production and operation situation, investment planning and long-term development needs, the profit distribution policy may be adjusted. Adjustment of the profit distribution policy shall be widely consulted with independent directors, supervisors and public investors, and the adjusted profit distribution policy shall not be in violation of the relevant provisions of the CSRC and the Stock Exchange, and the motion on the adjustment of the profit distribution policy shall be submitted to the shareholders' meeting of the Company for approval after consideration by the Board of Directors of the Company.

Significant investment plans or significant cash expenditures refer to one of the following situations: (1) the Company's proposed cumulative expenditures for foreign investment, acquisition of assets or purchase of equipment in the next twelve months reaches or exceeds 50% of the Company's latest audited net assets and exceeds RMB50 million; (2) the Company's proposed cumulative expenditures for foreign investment, acquisition of assets or purchase of equipment in the next twelve months reaches or exceeds 30% of the Company's latest audited total assets. 30% of the company's latest audited total assets.

(ii) The Company's differentiated cash dividend policy

The Board of Directors of the Company shall, taking into account factors such as the characteristics of the industry in which the Company operates, its stage of development, its own mode of operation, its level of profitability and whether it has any arrangement for significant capital expenditure, differentiate between the following circumstances and, in accordance with the procedures set out in these Articles of Association, put forward a differentiated cash dividend policy:

1. If the Company's development stage is mature and there is no major capital expenditure arrangement, when profit distribution is made, the proportion of cash dividends in the profit distribution shall be at least 80%;

2. If the company's development stage is mature and there are arrangements for significant capital expenditure, when profit distribution is made, the proportion of cash dividends in the profit distribution shall be at least 40%;

3. If the company's development stage is in the growth period and there are arrangements for significant capital expenditure, when profit distribution is made, the proportion of cash dividends in the profit distribution shall be at least 20%.

The provisions of this paragraph shall apply if the Board of Directors of the Company determines that the stages of development of the Company are not easily distinguishable but there are arrangements for the expenditure of significant funds.

| Special note on cash dividend policy | |
|---|---|
| Whether it complies with the provisions of the Articles of Association or the requirements of the resolutions of the general meeting of shareholders: | be |
| Whether the criteria and percentage of dividends are clear and unambiguous: | be |
| The adequacy of relevant decision-making procedures and mechanisms: | be |
| Whether the independent directors have performed their duties and fulfil their roles: | be |
| Whether small and medium-sized shareholders have adequate opportunities to express their views and aspirations, and whether their legitimate rights and interests are adequately protected: | be |
| If the cash dividend policy is adjusted or changed, whether the conditions and procedures are compliant and transparent: | inapplicable |

The Company's profit distribution proposal and capitalisation of capital reserve for the reporting period are in line with the relevant provisions of the Articles of Association of the Company and the Dividend Management Measures.

☑Yes ☐No ☐Not applicable

The Company's profit distribution proposal and capitalisation of capital reserve for the reporting period are in compliance with the relevant

| | |
|---|---|
| Share capital base for the distribution proposal (shares) | and other relevant 160,000,000 |
| Cash dividend amount (RMB) (including tax) | 0.00 |
| Amount of cash dividends in other ways (e.g. share buybacks) ($) | 0.00 |

regulations. Profit distribution and capitalisation of capital reserve during
the year

The Company was profitable during the reporting period and the Parent Company's profit available for distribution to shareholders was positive but no cash dividend distribution proposal was made.

☑Applicable ☐Not applicable

| Reasons for not proposing distribution of cash dividends despite profit for the reporting period and positive profit available for distribution to shareholders of the parent company | Purpose of the Company's undistributed profits and plans for their use |
|---|---|
| Considering that the company is currently in the construction of overseas production bases, strengthen the new product development key period, the future investment in overseas production bases and new products is larger, in order to keep the To ensure the sustainable development and smooth operation of the Company, and to better safeguard the long-term interests of all shareholders. | Taking into account the Company's strategic development plan, in order to meet the Company's daily operation and long-term development capital requirements, the Company's retained undistributed profits will be mainly used to meet the Company's daily operations to support the Company's business and liquidity needs. |
| interests, and taking into account the Company's business plan and capital requirements for 2022, the Company proposes that The profit distribution plan for the year 2022 is as follows: no cash dividend, no bonus shares, and no capitalisation of capital reserve. | The Company is committed to providing a reliable guarantee for the smooth implementation of its medium- and long-term development strategy as well as its sustainable and healthy development. The Company has always attached great importance to rewarding investors by means of cash dividends, etc. In strict accordance with relevant laws and regulations as well as the Articles of Association of the Company and other provisions, the Company has comprehensively considered various factors related to profit distribution, and actively fulfilled the Company's profit distribution policy from the perspective of facilitating the stable development of the Company and the return of investors with the shareholders' rights and interests. East and investors share the fruits of the company's growth and development. |

## xiii. implementation of the company's share incentive scheme, employee share ownership plan or other employee incentives

☑Applicable ☐Not applicable

### 1. Equity incentives

1、On 22 October 2021, the Company held the 14th meeting of the second session of the Board of Directors, which considered and passed the Company's "Proposal on the 2021 Restricted Stock Incentive Plan (Draft) and its Summary", "Proposal on the Management Measures for the Implementation and Evaluation of the 2021 Restricted Stock Incentive Plan", and the "Proposal on the Proposal for Submission to the General Meeting of Shareholders". Proposal to authorise the Board of Directors to handle matters relating to the 2021 Restricted Share Incentive Scheme" and "Proposal to convene the First Extraordinary General Meeting of the Company in 2021". The Independent Directors of the Company have expressed their independent opinions on the motions relating to the Incentive Scheme.

On the same day, the Company convened the Ninth Meeting of the Second Session of the Board of Supervisors to consider and approve the Company's "Motion on the 2021 Restricted Stock Incentive Plan (Draft) and its Abstract", "Motion on the Management Measures for the Implementation and Examination of the 2021 Restricted Stock Incentive Plan", and "Motion on the Verification of the List of Incentive Recipients of the 2021 Restricted Stock Incentive Plan of Ningbo DAYE Landscape Equipment Co. Ltd. 2021 Restricted Stock Incentive Plan".

2. On 26 October 2021, the Company disclosed the "Report on Public Solicitation of Proxy Voting Rights by Independent Directors of Ningbo DAYE Garden Equipment Co., Ltd." on Juchao Information Network (http://www.cninfo.com.cn), the information disclosure website of GEM designated by CSRC, and according to the entrustment of the other independent directors of the Company, Liu Yun, independent director, acted as the solicitor to solicit votes on Liu Yun, an independent director of the Company, as the solicitor, solicited voting rights from all shareholders of the Company in respect of the motions relating to the 2021 Restricted Share Incentive Scheme ("the Incentive Scheme") to be considered at the first extraordinary general meeting of 2021 to be held on 16 November 2021, which is expected to be held on 16 November 2021, and the Company will continue to implement the Incentive Scheme.

3. From 1 November 2021 to 10 November 2021, the names and positions of the incentive recipients to be granted under this Incentive Plan were made public within the Company.
Publication. During the publicity period, the Supervisory Committee of the Company did not receive any objection in relation to the incentive targets under the Incentive Scheme. On 11 November 2021, the Company disclosed the "Review Opinions of the Supervisory Committee of Ningbo DAYE Garden Equipment Co. Ltd. on the 2021 Restricted Stock Incentive Plan and the Announcement of Review Opinions on the List of Incentive Targets under the Plan and Explanation of Public Announcement (Announcement No.: 2021-041).

4. On 16 November 2021, the Company convened the first extraordinary general meeting of 2021, which considered and passed the "Motion on the 2021 Restricted Stock Incentive Plan (Draft)" and its summary, the "Motion on the Management Measures for the Implementation and Evaluation of the 2021 Restricted Stock Incentive Plan", and the "Motion on the Proposal of Requesting the General Meeting to Authorise the Board of Directors to Handle the Matters Relating to the 2021 Restricted Stock Incentive". Resolution on the Proposal to Request the General Meeting of Shareholders to Authorise the Board of Directors to Handle the 2021 Restricted Share Incentive Scheme The implementation of the Incentive Scheme by the Company was approved by the Shareholders' General Meeting and the Board of Directors was authorised to determine the restricted share grant date, grant restricted shares to the incentive recipients when the incentive recipients are eligible and handle all matters necessary for the grant of restricted shares.

5. On 16 November 2021, the Company disclosed on Juchao Information Website (http://www.cninfo.com.cn), the information disclosure website of GEM designated by CSRC, that
Self-Investigation Report on the Trading of the Company's Shares by Persons Informed of Insider Information and Incentive Participants under the 2021 Restricted Share Incentive Plan (Announcement No. 2021-044) of Ningbo DAYE Garden Equipment Co.

6. On 24 November 2021, the Company held the fifteenth meeting of the second session of the Board of Directors and the tenth meeting of the second session of the Supervisory Committee.
Matters relating to the 2021 Restricted Share Incentive Scheme of the Company" and "Proposal on the Grant of Restricted Shares to Incentive Recipients". The independent directors of the Company expressed their independent opinions on the matter. The Supervisory Committee verified the list of incentive recipients as at the date of grant and issued a

verification opinion, agreeing with the list of incentive recipients granted under the Incentive Scheme of the Company.

7. On 14 April 2023, the Third Meeting of the Third Session of the Board of Directors and the Second Meeting of the Third Session of the Supervisory Committee of the Company were convened to consider and approve the "Proposal on the Voiding of Part of the Granted Class II Restricted Shares Not Yet Vested". The independent directors of the Company expressed their independent opinions on the matter. The lawyers and independent financial advisers have expressed relevant opinions on the matter.

Equity incentives granted to directors and senior management

☑Applicable ☐Not Applicable

Unit: shares

| name and surname | duties | Number of stock options held at the beginning of the year | Number of new stock options granted during the reporting period | Number of shares exercisable during the reporting period | Number of shares exercised during the reporting period | Number of shares exercised during the reporting period Exercise price ($/(Unit) | Number of stock options held at the end of the period | Market value at the end of the reporting period ($/share) | Number of restricted shares held at the beginning of the period | Number of shares unlocked during the period | Number of new restricted shares granted during the reporting period | Restricted stock grant price ($/share) | Number of restricted shares held at the end of the period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ANGELICA PG HU | Director and Deputy General Manager intrinsic order | | | | | | | 16.94 | 200,000 | 0 | 0 | 9.29 | 200,000 |
| add up the total | -- | 0 | 0 | 0 | 0 | -- | 0 | -- | 200,000 | 0 | 0 | -- | 200,000 |

Appraisal mechanisms and incentives for senior managers

The Company has formulated a remuneration programme for senior management personnel and continuously improved the performance appraisal system and remuneration system for senior management personnel. The Remuneration and Evaluation Committee of the Board of Directors determines the range of remuneration standards for senior management personnel of different positions according to their job levels, job responsibilities, work performance and achievement of tasks and objectives, reflecting the principle of reciprocity of responsibilities and rights, and the remuneration is in line with the importance of the positions, workloads and responsibilities, so as to maintain the attractiveness of the Company's remuneration and its competitiveness in the market. During the reporting period, the senior management of the Company was able to perform their duties in accordance with the law, actively implemented the relevant resolutions of the general meeting of shareholders and the Board of Directors of the Company, and conscientiously fulfilled their responsibilities in their respective areas of work.

## 2. Implementation of the Employee Share Ownership Plan

☐ Applicable ☑ Not applicable

### 3. Other staff incentives

☐ Applicable ☑ Not applicable

## XIV. Construction and implementation of the internal control system during the reporting period

### 1. Construction and implementation of internal controls

During the reporting period, the Company updated and improved its internal control system in a timely manner in accordance with the provisions of the "Basic Standard for Internal Control of Enterprises" and its accompanying guidelines, established a set of internal control system that is scientifically designed, concise and applicable, and effectively operated, and formed the Company's risk-based internal control management organisational system together with the Audit Committee and the internal audit department to supervise and evaluate the Company's internal control management. Through the operation, analysis and evaluation of the internal control system, the Company has effectively prevented risks in operation and management and promoted the achievement of internal control objectives.

### 2. Details of significant deficiencies in internal control identified during the reporting period

Yes ☑No

## XV. Management control of subsidiaries by the Company during the reporting period

| company identification | Integration plan | Progress on integration | Problems encountered in integration | Measures taken to address the issue | Progress towards a solution | Follow-up settlement plan |
|---|---|---|---|---|---|---|
| inapplicable | inapplicable | inapplicable | inapplicable | inapplicable | inapplicable | inapplicable |

# XVI. Internal control self-evaluation reports or internal control audit reports

## 1. Internal control self-evaluation report

| | | |
|---|---|---|
| Date of disclosure of full internal control evaluation report | 18 April 2023 | |
| Index of full text disclosure of internal control evaluation reports | Juchao Information Network (http://www.cninfo.com.cn) | |
| Total assets of units included in the evaluation scope as a percentage of total assets of the company's consolidated financial statements | 100.00 per cent | |
| Operating income of units included in the scope of evaluation as a percentage of operating income of the company's consolidated financial statements | 100.00 per cent | |
| Criteria for determining deficiencies | | |
| form | financial report | Non-financial reporting |
| Qualitative standards | The qualitative criteria established by the Company for evaluating deficiencies in internal control over financial reporting are set forth below:<br>1. Significant deficiencies<br>(1) Director, supervisor and senior management fraud;<br>(2) Serious violation of the requirements of laws and regulations;<br>(3) Misstatement corrections for material errors in published financial reports;<br>(4) The Audit and Risk Control Committee and the Audit Department were ineffective in overseeing internal controls over financial reporting;<br>(5) The CPA identifies a material misstatement in financial reporting that internal control failed to detect in its operation.<br>2. Significant defects<br>(1) Accounting policies were not selected and applied in accordance with generally accepted accounting principles;<br>(2) Anti-fraud procedures and controls were not established;<br>(3) There are no controls in place or compensating controls in place for the accounting treatment of non-routine or extraordinary transactions;<br>(4) For those cases where one or | The qualitative criteria for evaluating deficiencies in internal control over non-financial reporting identified by the Company are set forth below:<br>1. Significant deficiencies<br>(1) The company's decision-making process resulted in significant failures;<br>(2) Negative media coverage is frequent, extensive and the negative impact has not been eliminated;<br>(3) Lack of institutional control or ineffective institutional system for important company operations;<br>(4) The company's business activities are in serious violation of national laws and regulations;<br>(5) There has been a serious loss of senior and middle management, core technical and operational staff;<br>(6) The company suffers penalties from the SEC or warnings from the stock exchange.<br>2. Significant defects<br>(1) The company's decision-making process resulted in a general failure;<br>(2) Negative news in the media, but it can be eliminated in a timely manner;<br>(3) Deficiencies in the company's important business systems or systems; |

| | | |
|---|---|---|
| | more deficiencies in control over the financial reporting process at the end of the period do not provide reasonable assurance that the financial statements have been prepared in a manner that gives a true and accurate view of the financial position of the organisation.<br>Marker.<br>3. General defects<br>Control deficiencies other than the material weaknesses and significant deficiencies described above. | (4) Significant or general deficiencies in the company's internal controls have not been corrected;<br>(5) The company's personnel violated the company's internal rules and regulations, resulting in a loss.<br>3. General defects<br>Controls other than the above major defects and significant defects that have a general impact or cause minor damage.<br>System deficiencies. |
| quantitative standard | The quantitative criteria established by the Company for evaluating deficiencies in internal control over financial reporting are set forth below:<br>Potential misstatement of operating revenue: material weakness: misstatement >5 per cent of operating revenue; significant weakness: 2 per cent of operating revenue < misstatement ≤ 5 per cent of operating revenue; general weakness: misstatement ≤ 5 per cent of operating revenue<br>2 per cent.<br>Potential misstatement of total assets: material weakness: misstatement > 2 per cent of total assets; significant weakness: 1 per cent of total assets < misstatement ≤ 2 per cent of total assets; fair weakness: misstatement ≤ 2 per cent of total assets<br>1 per cent. | The quantitative criteria established by the Company for evaluating deficiencies in internal control over non-financial reporting are set forth below:<br>Amount of direct property damage:<br>Significant deficiencies: Errors<br>Significant deficiencies: $2 million < misstatement ≤ $10 million;<br>General deficiencies: misstatements<br>≤ $2 million. |
| Number of significant deficiencies in financial reporting (number) | 0 | |
| Number of non-financial reporting material weaknesses (number) | 0 | |
| Number of significant deficiencies | 0 | |

| | |
|---|---|
| in financial reporting (number) | |
| Number of non-financial reporting material weaknesses (number) | 0 |

## 2. Internal control audit reports or attestation reports

Internal control attestation report

| Consideration paragraph in the internal control assurance report | |
|---|---|
| In our opinion, Dah Yeh JSC maintained, in all material respects, effective internal control as at 31 December 2022 in accordance with the "Basic Standard for Enterprise Internal Control" and related regulations.<br>This conclusion has been formed subject to the inherent limitations noted in the assurance report. | |
| Disclosure of internal control assurance reports | disclosures |
| Date of disclosure of full internal control assurance report | 18 April 2023 |
| Index of disclosure of the full text of the internal control attestation report | The Company's "2022 Internal Control Audit Report" was published on 18 April 2023 on the designated information disclosure website Juchao Information Network.<br>http://www.cninfo.com.cn on |
| Type of internal control assurance report opinion | Standard unqualified opinion |
| Whether there are significant deficiencies in non-financial reporting | clogged |

Whether the accounting firm issued an assurance report on internal control with a non-standard opinion

Yes ☑No

Whether the internal control attestation report issued by the accounting firm is consistent with the opinion of the board of directors' self-evaluation report

☑Yes ☐No

# XVII. Self-inspection and rectification of problems in the special operation on governance of listed companies

inapplicable

# Section V. Environmental and social responsibility

## I. Significant environmental issues

Whether the listed company and its subsidiaries are key emission units announced by the environmental protection department

Yes ☑No

Administrative penalties imposed on environmental issues during the reporting period

| Name of Company or Subsidiary | Reasons for penalties | Circumstances of non-compliance | Outcome of penalties | Impact on the production and operation of listed companies | Corrective measures by the company |
|---|---|---|---|---|---|
| inapplicable | inapplicable | inapplicable | inapplicable | inapplicable | inapplicable |

No other environmental information disclosed with reference to priority emission units

Measures taken to reduce its carbon emissions during the reporting period and their effects

☐ Applicable ☑ Not applicable

Reasons for non-disclosure of other environmental information

Neither the Company nor its subsidiaries are key emission units

## II. Situation of social responsibility

In its daily operations, the Company attaches importance to the fulfilment of its social responsibilities, fully protects the legitimate rights and interests of its shareholders, values the integrity of transactions with suppliers and customers, and safeguards the Employee growth and self-worth enhancement, attaching importance to environmental protection. By assuming responsibilities and obligations to shareholders, suppliers, customers, employees, the environment and other stakeholders, the company will ultimately achieve the coordinated development of the enterprise and the society, and safeguard the sustainable development of the company.

(1) Protection of shareholders' and creditors' rights and interests

During the reporting period, the Company further strengthened the standard operation, established a sound corporate governance structure, regulated the management of the convening, holding and proceedings of the general meeting of shareholders, and ensured the shareholders' right to know, participate and vote on the Company's major issues; continuously improved the Company's internal control system, and amended the Articles of Association in accordance with the relevant provisions; earnestly fulfilled the obligation of information disclosure, and ensured that the disclosure of information was true, accurate and complete, Seriously fulfilling the information disclosure obligations, ensuring the truthfulness, accuracy, completeness, timeliness and fairness of information disclosure, not disclosing selective information, strictly enforcing the registration of persons with knowledge of insider information and the confidentiality system of insider information, and treating all shareholders and investors fairly; strengthening investor relationship management, communicating with investors through the interactive platform for investor relationship, hotlines and other means to safeguard the legitimate rights and interests of all shareholders of the Company, especially the small and medium-sized shareholders.

(2) Employee Rights and Interests Protection

The company adheres to the people-oriented, talent strategy as the focus of enterprise development, strict compliance with the Labour Law, the Protection of Women's Rights and Interests Law and other relevant laws and regulations, on-time payment of employee's pension, medical care, unemployment, work-related injuries, maternity and other social insurance, respect for and maintenance of personal rights and interests of the employees, and pay attention to the staff's health, s a f e t y and satisfaction. The company attaches importance to talent training, regularly organise training on production safety knowledge, basic skills training for each position, comprehensive quality training for management personnel, etc., so that the staff can effectively improve their overall professionalism and comprehensive quality in addition to their own work, realising the common growth of the staff and the enterprise, and building a harmonious and stable Labour relations.

(3) Supplier, customer and consumer protection

The company has been following the trading principles of "honesty and trustworthiness, mutual benefit and legal compliance", focusing on communication and coordination with all relevant parties, fully respecting and protecting the legitimate rights and interests of suppliers and customers, and establishing a strategic partnership with suppliers and customers. The company continues to improve the procurement system and process, in the selection of suppliers, the company has established a fair and impartial assessment system to screen out qualified suppliers. The company insists that the interests of customers are paramount, strictly controls product quality, constantly improves service quality, always pays attention to product safety, so that the rights and interests of all parties are duly protected.

## III. Consolidation and expansion of poverty eradication and rural revitalisation

Not applicable.

# Section VI. Important matters

## I. Implementation of commitments

### 1. Matters in respect of which the Company's de facto controllers, shareholders, connected parties, acquirers and the Company and other parties related to the undertakings have fulfilled their undertakings during the reporting period and have not yet fulfilled their undertakings as at the end of the reporting period

☑Applicable ☐Not applicable

| Subject matter of the commitment | committed party | Type of commitment | Content of the commitment | Commitment time | Commitment period | Fulfilment |
|---|---|---|---|---|---|---|
| Commitments made at the time | ANGELICA PG HU; HAN Yueying; HUANG Guoyong; Shu Yabo; Wu Jun; Hong Kong Gutai International Limited; Hong Kong Kind International Holdings Limited; Ye Xiaobo; Yuyao Dechuang Junbo Investment Partnership (Limited Partnership); Yu Zhenjin; Zhejiang Jindaye Holding Company Limited; Zhu Dianyue; Zhu Zhu | Share Restriction Commitment | (1) Within thirty-six months from the date of listing of the issuer's shares, not to transfer or delegate the management of the issuer's shares directly and indirectly held in issue prior to the issuer's initial public offering<br>(2) If the issuer is listed for 6 months, the issuer will not buy back the shares.<br>The closing price of the issuer's shares is lower than the issue price for 20 consecutive trading days during the period, or the issue price is lower than the issue price for 20 consecutive trading days during the period.<br>If the closing price of the shares at the end of the 6-month period after the listing of the issuer is lower than the issue price (in the event of ex-rights and ex-dividend matters, the above issue price will be adjusted accordingly), the lock-up | 01 September 2020 | 31 August 2023 | Undernormalfulfilme |

| | | | | | | |
|---|---|---|---|---|---|---|
| of initial public offering or refinancing | ligurian (loanword) | | period for the shares of the issuer directly and indirectly held by me will be extended by 6 months on top of the above lock-up period automatically; | | | nt |
| | Ningbo Meishan Free Trade Port Zone Hengfeng Zongchuang Investment Partnership (Limited Partnership) | Share Reduction Commitment | If, for the enterprise's own needs, the enterprise reduces its shareholding within two years after the expiry of the lock-up period, its cumulative shareholding may reach a maximum of 100% of the total number of shares of the issuer held at the time of listing. | 2021 01 September | 31 August 2023 | normal fulfilment middle |
| | Hong Kong Gutai International Limited; Hong Kong Jinde International Holdings Limited; Yuyao Dechuang Junbo Investment Partnership (Limited Partnership); Zhejiang Jindaye Holding Co. limited company | Share Reduction Commitment | If the Company/Enterprise reduces its shareholding within two years after the expiry of the lock-up period, the annual shareholding reduction shall not exceed 25% of the total number of shares of the issuer held by the Company/Enterprise; if the Company/Enterprise reduces its shareholding within two years after the expiry of the lock-up period, the shareholding reduction shall be at a price not lower than the issue price (in the event of the ex-rights and ex-dividend situation, the aforesaid price shall be adjusted accordingly) | 01 September 2023 | 31 August 2025 | normal fulfilment middle |
| | ANGELICA PG HU; YE Xiaobo; ZHE Jiang Jin Da Ye Holdings Limited | Competition, Connected Transactions, and Misappropriation of Funds Commitments in respect of | In order to avoid inter-trade competition in future operations, maximise the protection of the Company's interests and ensure the normal operation of the Company, the controlling shareholder of the Company, JINDAIYE, and the de facto controllers, YE Xiaobo and ANGELICA PG HU, issued to the Company a Letter of Commitment on Avoidance of Inter-trade Competition.<br>Undertake as follows: 1. The Company/I and the companies controlled by the Company/I do not currently have | 01 September 2020 | long term | normal practice classifier |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | for objects in rows such as words |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | and does not engage in any business that is the same as or constitutes competition with the Issuer's main business, nor does it in any way directly or indirectly engage in or participate in the operation of, or operate for others, any business that is the same as or similar to, or constitutes competition with, the Issuer's main business; 2. The Company/I and the companies under the control of the Company/I will in the future not engage in the same, similar or constitutes competition in any respect, in any way directly or indirectly, in or outside of the PRC, with the Issuer and its subsidiaries, similar to or in any way competitive with the Issuer and its subsidiaries; 3. Not to provide proprietary technology or commercial secrets such as sales channels and customer information to other companies, enterprises or other institutions, organisations or individuals whose business is the same as, similar to or in any way competitive with the Issuer and its subsidiaries, and not to support in any way the engagement of others other than the Issuer in any business that is or may be competitive with the Issuer's current and future principal business; 4. If the issuer or its subsidiaries determine that the existing business or future business of the Company/I and other companies under its control competes with the business of the issuer and its subsidiaries, the Company/I and other companies under its control will promptly transfer or terminate the business after the issuer or its subsidiaries raise objections to such business; 5. In the event that the issuer or its subsidiaries determine that there is a competition with the Company/I and other companies under its control, the Company/I and other companies under its control will promptly transfer or terminate the business. At the board of directors' or shareholders' meeting at which the issuer or its subsidiaries determine whether there is interbank competition with the Company/I and other companies under its control, the Company/I and other companies under its control related to directors and shareholders' representatives will return to the meeting in accordance with the provisions of the Articles of Association.<br>Avoid, do not participate in the vote; 6, the Company / I and the Company / I control other enterprises to ensure strict compliance with the provisions of the Articles of | | | mid dle |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | Association, do not use the position of shareholders, de facto controllers (or directors, senior management) to seek undue benefits, and do not harm the legitimate rights and interests of the issuer and other shareholders. Jindaye, the controlling shareholder of the Company, and Ye Xiaobo and ANGELICAPG HU, the actual controllers of the Company, have issued to the Company a "Letter of Commitment on Reducing and Standardising Connected Transactions", with the following specific undertakings: 1. As at the date of issuance of the present undertaking, except for the circumstances already disclosed, there are no other important connected transactions between the Company/I and the enterprises controlled by the Company/I and the Issuer; 2. The Company/I will not implement behaviours that affect the independence of the Issuer and will maintain the independence of the Issuer in terms of assets, personnel, finance, business and institutions; 3. The Company/I will try to avoid the occurrence of connected transaction matters with the Issuer, and for the unavoidable occurrence of connected business dealings or transactions, it will be carried out on the basis of equality and voluntariness, in accordance with the principles of fairness, equity and equal pay for equal value, and the transaction price will be determined in accordance with the reasonable prices recognised by the market; 4. The Company/I will strictly abide by the provisions of the Issuer's Articles of Association on the avoidance of connected transactions, and all connected transactions involved will be carried out in accordance with the decision-making procedures for connected transactions of the Issuer, and will carry out lawful procedures and make timely disclosure of information on connected transactions; 5. The Company/I guarantee that I will not make use of connected transactions to divert the profits of the Issuer, and will not harm the Issuer's business by influencing the issuer's business decisions to harm the legitimate rights and interests of the issuer and other shareholders; 6. The Company/I and the enterprises controlled by the Company/I will not, in any way, illegally and unlawfully occupy the issuer's funds and Require issuers to provide guarantees in violation of the law. | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Ningbo DAYE Garden Equipment Co. | IPO Price Stabilisation Commitment | Within three years after the listing of the issuer, if the closing price is lower than the audited net asset value per share of the previous fiscal year for twenty consecutive trading days (due to profit distribution, capitalisation of capital reserve,<br>Changes in the issuer's net assets or total number of shares as a result of ex-rights and ex-dividend events, such as the issuance of additional shares or the allotment of shares. | 01 September 2020 | 31 August 2023 | normalcy shoe |
| | | | In the event that the net asset per share is adjusted accordingly, the issuer shall, within ten trading days from the last trading day of the occurrence of the aforesaid circumstance, commence the share price stabilisation measures (if the net asset per share is adjusted accordingly). Within the period, share price stabilisation measures will be activated in strict accordance with the provisions of the "Stabilisation Plan for the Company's Share Price within Three Years after the Listing of the Company's Shares" to repurchase shares from public shareholders. By the directors of the issuer<br>A specific implementation plan will be formulated and announced three trading days in advance. | | | during one's visit |
| | Zhejiang Jindaye Holding Co. | IPO Price Stabilisation Commitment | Within three years after the listing of the Issuer, if the closing price is lower than the audited net asset per share of the previous fiscal year for twenty consecutive trading days (in the event of any change in the net assets or total number of shares of the Issuer as a result of any ex-rights and ex-dividend events such as distribution of profits, conversion of capital reserve into share capital, issuance of additional shares and share allotment, the net asset per share will be adjusted accordingly), then the conditions for the activation of the share price stabilisation measures will be touched, and the Company shall, upon occurrence of the aforesaid circumstances, strictly activate the share price stabilisation measures in accordance with the provisions of the "Proposal for the Stabilisation of the Company's Share Price within Three Years after the Listing of the Company's Shares", increase its shareholding in the Issuer, and will, in accordance with the relevant provisions in the "Proposal for the Stabilisation of the Company's Share Price within Three Years after the Listing of the Company's Shares" approved by the shareholders' general meeting of the Issuer, convene a general meeting of the Issuer for the purpose of the share repurchases | 01 September 2020 | 31 August 2023 | Under normal fulfilment |

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| | | | to vote in favour of the resolution relating to the share repurchase at the AGM of the | | | |
| | ANGELICA PG HU; HE FENG; HUANG GUO Yong; Jun Wu; Laigen Xu; Xiaobo Ye; Yulin Zhu | IPO Price Stabilisation Commitment | Within three years after the listing of the issuer, if the closing price is lower than the audited net asset per share of the issuer for twenty consecutive trading days in the previous financial year (if the net asset per share is adjusted accordingly due to changes in the issuer's net assets or total number of shares as a result of ex-rights and ex-dividend events such as distribution of profits, conversion of capital to capital from capital reserve, issuance of additional shares and share allotment, etc.), the condition of activating the price stabilisation measures shall have been triggered, and the directors of the issuer (excluding the independent directors) senior management shall, upon the occurrence of the aforesaid circumstances, activate the share price stabilisation measures and increase their shareholdings in the Issuer in strict accordance with the provisions of the "Stabilisation Plan for the Share Price of the Company within Three Years after the Listing of the Company's Shares". The above undertakings shall have the same effect on new directors (excluding independent directors) and senior management of the Issuer in the future.<br>The binding nature of the | 01 September 2020 | 31 August 2023 | Under normal fulfilment |
| | ANGELICA PG HU; YE Xiaobo | Other commitments | Ye Xiaobo and ANGELICA, the Issuer's beneficial owners PG HU undertakes that if the Company is required to pay any indemnity, related litigation costs as a result of enforcing the outcome of the judgement of the patent litigation dispute with case number (2019) 浙 02 民初 223, or suffers losses in production or operation as a result of the aforesaid litigation, I will bear the indemnity, case costs, and losses in production or operation incurred by the Company as a result of the aforesaid litigation dispute, in order to ensure that the aforesaid costs do not cause the Company and the public shareholders of the Company after listing in the future | 01 September 2020 | long term | Under normal fulfil |

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| | | | Suffer any loss. | | | ment |
| | ANGELICA PG HU; HE FENG; HUANG GUO Yong; Jia Bin; Liu Yun; Ningbo DAYE Garden Equipment Co., Ltd; Tu Bisheng; Wu Jun; Xu Laigen; Ye Xiaobo; Zhejiang Jindaye Holding Co. | Other commitments | 1. The issuer's commitment to the company<br>The proceeds from this public offering will be used for the development of the Company's main business. As the construction and implementation of the fund-raising projects will take some time, when the Company's share capital and net assets increase and the fund-raising investment projects have not yet achieved profitability, if the net profit does not achieve a corresponding increase after the issue, the shareholders' immediate returns, such as earnings per share and return on net assets, will decline to a certain extent. In order to reduce the impact of the dilution of the current returns of the issue, the Company intends to take the following measures: (1) Actively implement the fund-raising projects to enhance the profitability and overall competitiveness of the Company The fund-raising investment projects are closely centred on the Company's existing main business.<br>In line with the Company's future development strategy, it is conducive to improving the Company's sustainable profitability and market | 01 September 2020 | long term | Under normal fulfilment |

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| | | | Competitiveness. The Board of Directors of the Company has fully demonstrated the fund-raising investment projects. After the fund-raising funds are in place, the Company will actively promote the implementation of the fund-raising projects, actively expand the market, and further improve the level of revenue and profitability. (2) Strengthening the management of the proceeds and ensuring the standardised and effective use of the proceeds The Company has acted in accordance with the Company Law and the Securities Law, The Rules Governing the Listing of Stocks on the Growth Enterprise Market of the Shenzhen Stock Exchange and other laws, regulations, regulatory documents and provisions of the Articles of Association of the Company have formulated the "Fund Raising Management System", which provides clear regulations on the special account storage, use, change of investment, management and supervision of fund raising. Definition. In order to ensure the standardised and effective use of the proceeds, after the arrival of the proceeds, the Board of Directors of the Company will continue to supervise the Company's special storage of the proceeds, ensure that the proceeds are used for designated investment projects in accordance with the regulations, and cooperate with the supervisory banks and sponsoring institutions in the checking and monitoring of the use of the proceeds, so as to ensure the reasonable and standardised use of the proceeds and reasonably guard against the risks of the use of the proceeds. (3) Actively enhance the core competitiveness of the Company and standardise the internal system The Company will be committed to further consolidating and enhancing the core competitive advantages of the Company, broadening the market, increasing investment in research and development, expanding the leading edge of products and technology, and striving to achieve a double enhancement of the level of income and profitability. The company will strengthen the internal control of the enterprise and bring into play the effectiveness of enterprise management and control. We will promote comprehensive budget management, optimise the budget management process, strengthen cost management, reinforce budget execution supervision, comprehensively and effectively control the company's operation and control risks, and enhance operational efficiency and profitability. (4) Optimise profit | | | |

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| | | | distribution system and strengthen investor return mechanismTo further improve and perfect the profit distribution policy, establish a scientific, sustainable and stable dividend distribution mechanism, increase the transparency of profit distribution decision-making and safeguard the interests of shareholders of the Company, the Company has, in accordance with the provisions of relevant documents such as the "Notice on Matters Relating to the Further Implementation of Cash Dividends of Listed Companies" and "Supervisory Guideline for Listed Companies No. 3 - Cash Dividends of Listed Companies" of the CSRC, and in conjunction with the Company's "Cash Dividends of Listed Companies" and other relevant documents, implemented the following measures》等相关文件规定，结合公司实际情况，制定了公司上市后三年股东分红回报规划，明确公司利润分配尤其是现金分红的具体条件、比例、分配形式和股票股利分配条件等，完善了公司利润分配的决策机制和利润分配政策的调整原则。 After the completion of this offering, the Company will strictly implement the profit distribution policy, and actively promote profit distribution to shareholders when the conditions for profit distribution are met, and increase the implementation of sustainable, stable and scientific returns to investors, thereby effectively protecting the legitimate rights and interests of public investors.<br>(5) Continuously improve corporate governance and provide institutional guarantee for the development of the Company The Company will strictly follow the requirements of the Company Law, the Securities Law, the Guidelines for the Governance of Listed Companies and other laws, regulations and normative documents, and will continue to optimise its governance structure and strengthen its internal control: to ensure that shareholders are able to exercise their rights to the fullest extent; to ensure that the Board of Directors is able to exercise its powers in accordance with the provisions of the laws, regulations and the Articles of Association of the Company, and to make scientific, The Board of Directors shall ensure that the shareholders can fully exercise their rights; that the Board of Directors can exercise its powers in accordance with the laws and regulations and the Articles of Association of the Company and make scientific, prompt and prudent decisions; that the independent directors can conscientiously perform their duties and safeguard the | | | |

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| | | | interests of the Company as a whole, in particular the legitimate rights and interests of the small and medium-sized shareholders; and that the Supervisory Committee can independently and effectively exercise the power to supervise and inspect the directors, senior management and the Company's finances, so as to provide a systematic safeguard for the development of the Company.<br>Dong undertakes: (1) not to intervene in the Company's operation and management activities beyond its authority and not to encroach on the Company's interests; | | | |

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| | | | (2) As one of the relevant responsible parties for the measures to fill in the returns, if I violate the above undertakings or refuse to fulfil the above undertakings, I agree to be subject to relevant penalties or take relevant management measures in accordance with the relevant regulations and rules formulated or issued by the China Securities Regulatory Commission (CSRC) and the Shenzhen Stock Exchange (SZSE), and other securities regulators." 3. Commitments of all directors and senior management of the Company In order to reduce the impact of the dilution of the immediate returns of the Issue, the directors and senior management of the Company undertake as follows: (1) I undertake not to transfer benefits to other units or individuals without compensation or on unfair terms, and not to use other means to harm the interests of the Company. (2) I undertake to exercise restraint on the consumption behaviour of my unit/me (enterprise) in relation to my duties. (3) I undertake not to use the Company's assets to engage in investment or consumption activities that are not related to the performance of my/my (enterprise's) duties. (4) I undertake that the remuneration system formulated by the Board of Directors or the Remuneration Committee shall be linked to the implementation of the Company's measures to fill the return. (5) I undertake that the exercise conditions of the Company's equity incentives to be announced will be linked to the implementation of the Company's measures to fill the return. (6) From the issuance of this Undertaking Letter to the completion of the issuer's public offering, if the CSRC makes other new regulatory provisions regarding the measures for filling returns and its undertakings, and the above undertakings cannot satisfy such provisions of the CSRC, I undertake to issue supplementary undertakings in accordance with the latest provisions of the CSRC at that time; (7) I undertake to effectively fulfil the relevant measures for filling returns formulated by the issuer and any relevant undertakings for filling returns made in this regard. (7) I undertake to effectively fulfil the relevant measures formulated by the issuer to fill in the returns and any commitments made in relation to the measures to fill in the returns, and I am willing to bear the compensation to the issuer or investors in accordance with the law in the event of any violation of the aforesaid undertakings and any losses caused to the issuer or investors | | |

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| | | | Responsibility. | | | |
| | Ningbo DAYE Garden Equipment Co. | Other commitments | After listing, the Company will implement its profit distribution policy in strict accordance with the Company Law, the Notice of the China Securities Regulatory Commission on Matters Relating to the Further Implementation of Cash Dividends for Listed Companies, the Articles of Association of the Company (Draft) and the Company's shareholders' return plan for the next three years, as well as other laws, regulations and regulations, the provisions of the regulatory bodies and the provisions of the corporate governance system. In the event of revisions to relevant laws, regulations and regulatory documents, the Company will promptly adjust its profit distribution policy in accordance with such revisions and strictly implement it. If the Company fails to strictly implement the profit distribution policy in accordance with the Commitment, the Company will be liable for any failure to fulfil the Commitment in accordance with the constraints of the Commitment.<br>Corresponding responsibilities. | 01 September 2020 | long term | Under normal fulfilment |

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| | Haitong Securities Company Limited; Shanghai Dongzhou Asset Appraisal Company Limited; Tianjian Accounting Firm (Special General Partnership); Zhejiang Tianzhu Law Firm | Other commitments | Haitong Securities Co., Ltd. undertakes to compensate investors for losses caused by false records, misleading statements or material omissions in the documents produced and issued by the Company for the issuer's initial public offering. 2. Zhejiang Tianzhu Law Firm undertakes that there are no false records, misleading statements or material omissions in the documents produced and issued by the firm for the issuer's initial public offering of Renminbi ordinary shares and listing. Zhejiang Tianshu Law Firm undertakes that the documents produced and issued by the firm for the issuer's initial public offering and listing of RMB common shares will not contain any false records, misleading statements or material omissions; if the documents produced and issued by the firm for the issuer's initial public offering contain any false records, misleading statements or material omissions, which will result in direct economic losses to the investors, the firm will compensate for the losses of the investors in accordance with the law. 3. documents for the issuer's initial public offering and listing on the GEM, there are false records, misleading statements or material omissions, which will cause direct losses to the investors.<br>In case of losses caused by investors, investors will be compensated for their losses in accordance with the law.4. Shanghai Dongzhou Asset Appraisal | 01 September 2020 | long term | Underormalfulfilment |
| | | | Ltd. undertakes that if the documents produced or issued by the Agency for the issuer's initial public offering contain false records, misleading statements or material omissions, which may cause losses to investors<br>The investor will be compensated for his/her losses in accordance with the law. | | | |

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| | ANGELICA PG HU; HE FENG; HUANG GUO Yong; Jia Bin; Liu Yun; Ningbo DAYE Gardening Equipment Co. | Other commitments | 1、DaYeShares Commitment (1) If the Issuer's commitments are not fulfilled, are indeed impossible to be fulfilled or cannot be fulfilled on schedule (except for those caused by objective factors beyond the control of the Issuer, such as relevant laws and regulations, changes in policies, natural disasters and other force majeure, etc.), the Issuer undertakes to strictly abide by the following constraints: ① If the Issuer fails to fulfil the relevant commitments disclosed in the Prospectus, the Issuer will explain publicly the reasons for failure to fulfil its commitments at the Shareholders' General Meetings and in the (i) If the Issuer fails to fulfil the relevant undertakings disclosed in the prospectus, the Issuer will publicly state in the shareholders' general meeting and in the newspapers and magazines designated by the CSRC the specific reasons for the failure to fulfil the undertakings and make an apology to the shareholders and public investors. ② If investors suffer losses in securities transactions due to the issuer's failure to fulfil the relevant commitment matters, the issuer will compensate investors for the relevant losses in accordance with the law. (iii) The Company will take measures such as reducing or suspending the remuneration or allowances (if such persons are on the Company's payroll) of directors, supervisors, and senior management who are personally liable for the occurrence of failure to fulfil the undertakings. (2) If the issuer fails to perform, is indeed unable to perform or is unable to perform on schedule due to objective reasons beyond the issuer's control, such as relevant laws and regulations, changes in policies, natural disasters and other force majeure, the issuer will take the following measures: ① Promptly and adequately disclose the specific reasons why the issuer's undertakings are not being fulfilled, are not able to be fulfilled or cannot be fulfilled on schedule. (ii) Propose supplementary commitments or alternative commitments to the issuer's investors (the relevant commitments shall be subject to the relevant approval procedures in accordance with the provisions of laws, regulations and the Articles of Association), in order to protect the rights and interests of investors as far as possible. 2. Jindaye, the controlling shareholder of the Company, undertakes that (1) if the Company fails to | 01 September 2020 | long term | Under normal fulfilment |

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| | | | perform, is indeed unable to perform or is unable to perform on schedule (the relevant laws, regulations, changes in policies, natural disasters and other force majeure, etc., the Company will take the following measures: ① timely and full disclosure of the specific reasons for the failure to perform, unable to perform or unable to perform on schedule. Except for those caused by objective factors beyond the Company's control), the Company undertakes to strictly comply with the following constraints: ① If the Company fails to perform the relevant commitment matters disclosed in the prospectus, the Company will publicly explain the specific reasons for the failure to perform the commitments and apologise to the shareholders of the issuer and public investors at the shareholders' meeting of the issuer and in the newspapers and periodicals designated by the China Securities Regulatory Commission. (ii) If the Company causes losses to the issuer or other investors as a result of the Company's failure to fulfil the relevant undertakings disclosed in the prospectus, the Company will be liable to the issuer or other investors for compensation in accordance with the law. (iii) If the Company fails to assume the foregoing liability, the issuer shall be entitled to deduct the cash dividends distributed to the Company for the purpose of assuming the foregoing liability. Meanwhile, the Company shall not transfer its shares in the issuer during the period in which it has not assumed the aforementioned liability. ④If the Company receives a gain as a result of failing to fulfil the relevant undertakings, the gain shall belong to the issuer. The Company shall pay the gain obtained to the issuer's designated account within 5 trading days from the date of obtaining the gain or becoming aware of the fact of non-fulfilment of the relevant undertaking matter. (2) In the event that I fail to perform, am indeed unable to perform or am unable to perform on schedule my undertakings due to objective reasons beyond my control, such as relevant laws and regulations, changes in policies, natural disasters and other force majeure, I will take the following measures: ① Promptly and adequately disclose the specific reasons why my undertakings have not been fulfilled, are unable to be fulfilled or cannot be fulfilled on schedule. (ii) Propose supplementary commitments or | | | |

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| | | | alternative commitments to investors (the relevant commitments are subject to the relevant approval procedures in accordance with laws, regulations and the provisions of the Articles of Association), in order to | | | |
| | | | Protect investors' rights and interests as much as possible. | | | |

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| | ANGELICA PG HU;Ningbo Big Leaf Garden Ltd.; Ye Xiaobo; Zhejiang Jindaye Holding Co. | Other commitments | 1. Commitment of the Issuer: If the China Securities Regulatory Commission (CSRC) or the Shenzhen Stock Exchange (SZSE) determines that the Company does not meet the conditions for issuance and listing, and has obtained registration of the issuance by deceptive means, the Company undertakes to repurchase all of the new shares issued in this public offering from the investors in accordance with the law. If the above situation occurs during the period when the new shares issued by the Company in this public offering have been completed but are not listed for trading, the Company will return the proceeds from the issuance of the new shares to the online winning investors and the offline placing investors in accordance with the issuance price plus interest on deposits for the same period of time within 5 working days from the date of the occurrence of the above situation (or within the period required by the CSRC or the SZSE). If the aforesaid situation occurs after the new shares issued by the Company in this public offering have been listed and traded, the Company will, within 20 trading days from the date of occurrence of the aforesaid situation (or within the time required by the CSRC or the SZSE), return to the successful online investors and the investors in the offline placing the new shares in accordance with the issue price or the closing price of the secondary market on the date of occurrence of the aforesaid situation (whichever is the higher) with the other entities (if any) determined by the CSRC or the SZSE through the trading system (or other lawful means) of the SZSE. Trading System (or other legal parties) (Form) to repurchase all the new shares of the Company in this public offering. In the event of ex-rights and ex-dividend matters after the listing of the Company, the above issue price shall be adjusted accordingly. If the CSRC or the SZSE also designates other entities (controlling shareholders, de facto controllers) to repurchase shares together with the Company, the Company will promptly negotiate with such entities to determine the number of shares to be repurchased by each of them. If such entities fail to fulfil their repurchase obligations in accordance with the agreement, the Company shall assume joint and several repurchase obligations for the portion that they fail to complete. The source of funds for the aforesaid repurchase is mainly the Company's own funds, and if its own funds are | 01 September 2020 | long term | Under normal fulfilment |

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| | | | insufficient, the Company will raise funds through various legal means. Meanwhile, the controlling shareholders and actual controllers have also undertaken to provide the Company with the necessary financial support to complete the aforesaid repurchase. The Company will strictly abide by the relevant laws, regulations and the provisions of the regulatory bodies when carrying out the aforesaid repurchase, and fulfil the obligations and procedures of information disclosure, so as to ensure that the repurchase can be completed on time and successfully.2. Commitment of the controlling shareholder, Jindaye:If the CSRC or the SZSE determines that the Company does not comply with the conditions for issuance of new shares for listing and obtains issuance of new shares for registration by deception, the Company undertakes to repurchase all new shares of the Company to be issued in the current public offering from investors in accordance with the law. The Company undertakes to repurchase all the new shares issued by the Company in this public offering from the investors in accordance with the law. If the above situation occurs during the period when the new shares issued by the Company in this public offering have been completed but are not listed for trading, the Company will urge the Company to return the proceeds from the issuance of the new shares to the online winning investors and the offline placing investors in accordance with the issuance price plus interest on deposits for the same period of time within 5 working days from the date of the occurrence of the above situation (or within the period required by the CSRC or the SZSE). If the aforesaid situation occurs after the new shares issued by the Company in this public offering have been listed and traded, the Company will return the funds to the online winning investors and the offline placing investors in accordance with the issue price or the closing price of the secondary market on the date of occurrence of the aforesaid situation within 20 business days from the date of occurrence of the aforesaid situation (or within the time required by the CSRC and the SZSE).<br>(whichever is higher), and other entities (if any) identified by the CSRC or the SZSE to repurchase all the new shares of the Company in this public offering through the trading system of the SZSE (or other lawful means). In the event of ex-rights and ex-dividend matters after the listing of the | | | |

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| | | | Company, the above issue price shall be adjusted accordingly. If the CSRC or the SZSE also designates other entities (controlling shares)<br>owner or de facto controller) together with the Company to repurchase the shares, the Company will urge the Company and the | | | |

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| | | | The Company shall negotiate with such parties to determine the amount of repurchase to be undertaken by each of them. If such subjects fail to fulfil their repurchase obligations in accordance with the agreement, the Company will assume joint and several repurchase obligations for the portion of the repurchase that they fail to fulfil. The source of funds for the aforesaid repurchase is mainly the Company's own funds; if the Company's own funds are insufficient, the Company will raise funds through various legal means. If the Company does not have sufficient funds to fulfil the aforesaid repurchase obligation, the Company also undertakes to provide the Company with the necessary financial support to complete the aforesaid repurchase. In carrying out the aforesaid repurchase, the Company will strictly comply with the relevant laws and regulations and the provisions of the regulatory bodies, and fulfil its obligations and procedures such as disclosure of information, so as to ensure that the repurchase can be completed in a timely and smooth manner. 3. Actual Controllers YE Xiaobo, ANGELICA PG HU's commitment: If the CSRC or the SZSE determines that the Company does not meet the conditions for issuance and listing, and that the Company has fraudulently obtained registration for the issuance, I undertake to repurchase all the new shares of the Company issued by the public offering from investors in accordance with the law. If the above situation occurs during the period when the new shares issued by the Company have been completed but not listed for trading, I will urge the Company to return the proceeds from the issuance of the new shares to the online winning investors and the offline placing investors in accordance with the issuance price plus interest on deposits for the same period of time within 5 working days from the date of the occurrence of the above situation (or within the time required by the CSRC or the SZSE). If the above situation occurs after the new shares issued by the Company have been listed and traded, I will, within 20 trading days from the date of occurrence of the above situation (or within the time required by CSRC or SZSE), repurchase the new shares of the Company through the trading system of SZSE (or other lawful means) in accordance with the issue price or the closing price of the secondary market on the date of occurrence of the above situation (whichever is the higher), | | | |

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| | | | together with the other entities (if any) determined by the CSRC or SZSE, through the trading system of SZSE (or any other lawful means). or other lawful means) to repurchase all the new shares of the Company in this public offering. In the event of ex-rights and ex-dividend matters after the listing of the Company, the above issue price shall be adjusted accordingly. If the CSRC or the SZSE designates other entities (controlling shareholders, de facto controllers) to repurchase shares together with the Company, I will urge the Company to negotiate with such entities to determine the number of shares to be repurchased by each of them in a timely manner. If such entities fail to fulfil their repurchase obligations in accordance with the agreement, I will assume joint and several repurchase obligations for the portion that they fail to fulfil. The source of funds for the aforesaid repurchase is mainly the Company's own funds, if there are insufficient own funds, I will raise funds through various legal means.<br>Funding. If the Company does not have sufficient funds to fulfil the aforesaid repurchase obligation, I also undertake to provide the Company with the necessary financial support to complete the aforesaid repurchase. I n carrying out the above repurchase, I will strictly abide by the relevant laws, regulations and the provisions of the regulatory bodies and fulfil the requirements for information disclosure.<br>The obligations and procedures, such as disclosure, ensure that the repurchase will be completed on time and successfully. | | | |
| | ANGELICA PG HU; YE Xiaobo; ZHE Jiang Jin Da Ye Holdings Limited | Other commitments | The controlling shareholder of the Issuer, JINDAYE, the actual controller, YE Xiaobo and ANGELICA PG HU, undertake that: if the Company and its subsidiaries are required by the relevant state authorities to make up for the social insurance fees and housing provident fund that were previously due, the Company/I am willing to bear the full responsibility of making up for the payment of the said social insurance fees and housing provident fund and the related fees and to | 01 September 2020 | long term | U n d er n or m |

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| | | | make timely payment in accordance with the requirements of the relevant authorities; and that if any loss is caused to the Issuer and its subsidiaries, the Company/I am willing to unconditionally give full compensation and not require the Issuer to pay any form of compensation. In the event that the Issuer and its subsidiaries suffer losses as a result, the Company/I am willing to unconditionally compensate the Issuer in full and will not request the Issuer to pay any form of compensation.<br>Price. | | | al fu lfi l m e nt |
| | ANGELICA PG HU; HE FENG; HUANG GUO Yong; Jia Bin; Liu Yun; Ningbo DAYE Gardening Equipment Co. | Other commitments | 1. DAYE undertakes that if there are any false records, misleading statements or material omissions in the prospectus of this public offering, which will lead to a material and substantial impact on the judgement of whether the company meets the conditions of issuance stipulated by law, the company will promptly propose a share buyback pre<br>The repurchase price shall be the secondary market price of the Company's shares at the time of the repurchase, and shall not be lower than the issue price plus the interest on bank deposits of the same grade for the same period as stipulated by the People's Bank of China; in the event of suspension of trading of the Company's shares, the repurchase price shall not be lower than the average trading price of the Company's shares on the day prior to the suspension of trading and shall not be lower than the issue price plus the interest on bank deposits of the same grade for the same period as stipulated by the People's Bank of China. 中国人民银行规定的同期同档次银行存款利息。<br>In the implementation of the above share repurchase, if there are other provisions in the laws and regulations and the Articles of Association of the Company, such provisions shall apply. In the event that the prospectus of the Company's public offering contains false records, misleading statements or material omissions, which cause investors to lose their shares on the stock exchange, the Company shall not be liable for any loss or damage arising therefrom.<br>If you suffer losses in the transaction, you will be compensated for your losses in accordance with the law. | 01 September 2020 | long term | U n d er n or m al fu lfi l m e nt |

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| Share Incentive Commitments | Ningbo DAYE Garden Equipment Co. | / | Not to provide loans and any other form of financial assistance, including guaranteeing loans, to Incentive Participants for the acquisition of the relevant Restricted Shares pursuant to this Incentive Plan. | 26 October 2021 | 24 May 2026 | normal fulfilment middle |
| | All incentive recipients | / | All incentive recipients of the Company undertake that, if the Company does not comply with the arrangements for granting interests or exercising interests due to false records, misleading statements or material omissions in the disclosure documents, the incentive recipients will return to the Company all the benefits received by the Company from this Incentive Scheme since the relevant disclosure documents have been confirmed to contain false records, misleading statements or material omissions. Division. | 26 October 2021 | long term | normal fulfilment middle |
| Whether commitments are honoured on time | be | | | | | |

**2. If there is a profit forecast for the company's assets or projects, and the reporting period is still in the profit forecast period, the company will explain that the assets or projects have reached the original profit forecast and the reasons for it.**

☐ Applicable ☑ Not applicable

## II. Non-operational appropriation of funds by controlling shareholders and other connected parties to the listed company

☐ Applicable ☑ Not applicable

There was no non-operational appropriation of funds by controlling shareholders and other related parties to the listed company during the reporting period.

## III. Violations of external guarantees

☐ Applicable ☑ Not applicable

There were no irregularities in the Company's external guarantees during the reporting period.

## IV. Explanation by the Board of Directors on the situation relating to the latest "non-standard audit report"

☐ Applicable ☑ Not applicable

## V. Explanations by the Board of Directors, the Supervisory Committee and the Independent Directors (if any) on the "Non-standard Audit Report" of the Accounting Firm for the Reporting Period

☐ Applicable ☑ Not applicable

## VI. Explanation by the Board of Directors on the changes in accounting policies, accounting estimates or corrections of significant accounting errors during the reporting period

☑Applicable ☐Not applicable

Changes in accounting policies arising from changes in enterprise accounting standards:

1. From 1 January 2022, the Company has implemented the provisions of "Interpretation of Enterprise Accounting Standard No. 15" issued by the Ministry of Finance on "Accounting for the sale of products or by-products produced by an enterprise before a fixed asset reaches its intended state of use, or in the course of research and development", and this change in accounting policy has no impact on the Company's financial statements.

2. Effective from 1 January 2022, the Company has implemented the provisions of "Interpretation of Enterprise Accounting Standard No. 15, "Judgement on Loss Contracts" issued by the Ministry of Finance, and this change in accounting policy has no impact on the Company's financial statements.

3. Effective 30 November 2022, the Company has implemented the provisions of "Interpretation of Enterprise Accounting Standard No. 16" issued by the Ministry of Finance, "Accounting for the Income Tax Effects of Dividends on Financial Instruments Classified as Equity Instruments by the Issuer", and this change in accounting policy has no impact on the Company's financial statements.

4. From 30 November 2022, the Company has implemented the provisions of "Interpretation of Enterprise Accounting Standard No. 16" issued by the Ministry of Finance, "Accounting Treatment for Enterprises Modifying Cash-Settled Share-based Payment to Equity-

Settled Share-based Payment", and this change in accounting policy has no impact on the Company's financial statements.

## VII. Explanation of changes in the scope of consolidation compared with the previous year's financial report

☑Applicable ☐Not Applicable

| company identification | Mode of acquisition of equity | Point of acquisition of equity | sum of money contributed | percentage of contribution |
|---|---|---|---|---|
| macrophyte | constitute | 2 August 2022 | $10 million | 100.00 per cent |
| DAYE E-commerce | constitute | 22 December 2022 | RMB 20 million | 100.00 per cent |
| Big Leaf Supply Chain | constitute | 27 December 2022 | RMB 30 million | 100.00 per cent |
| Moxa North America | constitute | 21 June 2022 | $10,000 | 100.00 per cent |

# VIII. Appointment and dismissal of accounting firms

Accounting firm currently engaged

| | |
|---|---|
| Name of domestic accounting firm | Tianjian Accounting Firm (Special General Partnership) |
| Domestic accounting firm remuneration ($ million) | 75 |
| Number of consecutive years of audit services by domestic accounting firms | 5 |
| Name of Certified Public Accountant of Domestic Accounting Firm | Huang Yuanxi, Tang Zheren |
| Number of consecutive years of auditing services by certified public accountants of domestic accounting firms | 1,2 |

Whether to change the accounting firm

Yes ☑No

Engagement of internal control audit accounting firms, financial advisers or sponsors

☑Applicable ☐Not applicable

The Company engaged Tianjian Accounting Firm to prepare the "Assurance Report on Internal Control of Ningbo DAYE Garden Equipment Co.

# IX. Facing delisting after disclosure of the annual report

☐ Applicable ☑ Not applicable

# X. Matters relating to insolvency reorganisation

☐ Applicable ☑ Not applicable

There were no matters related to bankruptcy and reorganisation in the reporting period of the Company.

# XI. Significant litigation and arbitration matters

☑Applicable ☐Not Applicable

| Litigation (Arbitration) Basics | sum involved (in a case) ($ million) | Whether a projected liability has arisen | Progress in litigation (arbitration) | Outcome and impact of litigation (arbitration) proceedings | Enforcement of litigation (arbitration) judgements | Date of disclosure | Disclosure Index |
|---|---|---|---|---|---|---|---|
| MTD 26 May 2020 Products, Inc. filed a petition with the U.S. Department of Commerce and the U.S. International Trade Commission requesting an injunction against the sale of walk-behind gasoline lawn mowers (displacement 196CC) originating in China. (inclusive) and below), and initiated an anti-dumping and countervailing investigation against the aforementioned products originating in Vietnam. On 16 June 2020, the U.S. Department of Commerce announced that it had filed a case and initiated a "double | 0 | clogged | The U.S. International Trade Commission (ITC) has issued final antidumping and countervailing rulings on walk-behind lawn mowers imported from China and Vietnam, finding that the dumped and subsidised products caused substantial injury to the domestic industry in the U.S. The ITC's final rulings were published in the Federal Register (FR). On the above, the final ruling measures took effect from the day of publication. The U.S. Department of Commerce will issue a levy order to the U.S. Customs to collect the anti-dumping and countervailing deposits based on the results of the aforesaid final ruling. Starting from 9 July 2021, the Company is required to pay deposits at an anti-dumping duty rate of 88.14% and a countervailing duty rate of 14.17% when exporting gasoline lawnmower products to the United States.<br><br>On 7 September 2022, MTD filed its third application for an anti-circumvention investigation based on its response to the DOC's questioning. On 21 October 2022, the DOC decided to formally initiate an anti- | final ruling | In administrative review | 28 October 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) Disclosed on 28 October 2022, "Announcement on the United States Initiation of Anti-circumvention Investigation on Chinese Walk-behind Gasoline Lawnmower Products"(No. 2022-043) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| reverse" investigation. | | | circumvention investigation of the Chinese companies involved in the case, and on 27 October 2022, the investigation was published in the U.S. Federal Register and became final.<br>Effect. | | | | |
| On 19 April 2021, in response to a letter dated 2021 from the US company MTD Products, Inc. Application filed on 30 March 2009, United States Department of Commerce (U.S. DepartmentofCommerce, "DOC") announced that it had initiated an antidumping action against imports of walk-behind petrol snowplows from China.<br>and countervailing investigations. | 0 | clogged | United States International Trade Commission (USITC)<br>(The U.S. International Trade Commission ("ITC") made the final anti-dumping and countervailing injury determinations on the above products and published the notices in the U.S. Federal Register ("FR"), since then, the final dumping and subsidy rates calculated by the U.S. Department of Commerce have become effective. The notice of publication in the FederalRegister ("FR") of the final antidumping and countervailing injury determinations made by the ITC in respect of the aforesaid products in question has been published in the FR, and the final dumping and subsidy duty rates calculated by the U.S. Department of Commerce in respect of the aforesaid products in question have | final ruling | not have | 29 June 2022 | For details, please refer to Juchao Information Website (http://www.cninfo.com.cn) disclosed on 29 June 2022, "Announcement on the Entry into Force of the Final Determination of the Findings of the U.S. Investigation into the Antidumping and Countervailing Actions Against China's Hand-held Gasoline Snowplows"(ed. (No. 2022-029) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | been effective since then.<br>(1) The company was awarded a nationwide dumping duty rate of 223.07 per cent and an adjusted dumping duty rate of 201.99 per cent.<br>(2) The subsidy tax rate for the company was ruled to be 203.06 per cent. | | | | |

## XII. Penalties and rectification

☐ Applicable ☑ Not applicable

There were no penalties or corrective actions taken by the company during the reporting period.

## XIII. Integrity of the Company, its controlling shareholders and de facto controllers

☐ Applicable ☑ Not applicable

## XIV. Significant connected transactions

### 1. Connected transactions related to daily operations

☐ Applicable ☑ Not applicable

The Company did not have any connected transactions related to daily operations during the reporting period.

### 2. Connected transactions arising from the acquisition or disposal of assets or equity interests

☐ Applicable ☑ Not applicable

The Company did not engage in any connected transactions for the acquisition or disposal of assets or equity interests during the reporting period.

### 3. Connected transactions for joint foreign investment

☐ Applicable ☑ Not applicable

The Company did not have any connected transactions of joint foreign investment during the reporting period.

### 4. Related debt transactions

☐ Applicable ☑ Not applicable

The Company had no related debt transactions during the reporting period.

### 5. Transactions with finance companies with which a relationship exists

☐ Applicable ☑ Not applicable

There are no deposits, loans, credit or other financial operations between the Company and the finance companies with which it has a relationship and the related parties.

### 6. Transactions between the finance company controlled by the company and related parties

☐ Applicable ☑ Not applicable

There are no deposits, loans, credit facilities or other financial operations between the Company's holding company, the Finance Company, and related parties.

### 7. Other significant connected transactions

☐ Applicable ☑ Not applicable

The Company had no other material connected transactions during the reporting period.

# XV. Significant contracts and their performance

## 1. Status of trusteeship, contracting and leasing matters

### (1) Hosting situation

☐ Applicable ☑ Not applicable

The company was not in escrow during the reporting period.

### (2) Contractual situation

☐ Applicable ☑ Not applicable

There were no contracting situations in the company's reporting period.

### (3) Rental situation

☑Applicable

☐Not

Applicable

Lease

description

On 12 December 2019, Big Leaf North America entered into a Premises Lease Agreement with STOCKBRIDGE 77 CORPORATE PARK, LLC. The lease agreement provides that the lessor leases the 11,223 square foot building located at 3400 St. Vardell Lane, Charlotte, North Carolina, to DAYE North America for the period from 1 January 2020 to 31 December 2023, with a 2022 rent of US$135,986.46.

On 26 August 2020, DAYE North America leased a 310,128 sq. ft. warehouse in Ladson, South Carolina, USA, near the ports of Charleston and Savannah, from RW Stoney Ladson Industrial Owner, LLC. The lease is for the construction of an offshore warehouse and the establishment of an in-house logistics and warehousing system. The lease term is 5 years and the rent is US$1,659,184.8, US$1,708,805.28, US$1,761,527.04, US$1,814,248.80, and US$1,870,071.84 for each 12-month period.

On 1 March 2021, DAYE THAILAND and WHA EASTERN SEABOARD INDUSTRIAL ESTATE COMPANY LIMITED entered into a Building Lease Agreement.

The Agreement. The contract stipulates that the lessor leases the house located at 911/27, 911/28 Moo 5 Tambol Khao Khan Song, Amphur Sriracha, Chonburi, ThailandIN The Industrial Estate, with a leased area of 8,309 square metres, to Dae Yeh Thailand for a term of 1 March 2021 to 29 February 2024, with the following terms and conditions The lease term is from 1 March 2021 to 29 February 2024. The monthly rent is Baht 1,620,255.

Items that generate gains or losses for the company amounting to 10 per cent or more of the company's total profit for the reporting period

☑Applicable ☐Not Applicable

| Name of lessor | Name of renter | Status of leased assets | Amounts involved in leased assets ($ million) | Lease commencement date | Lease termination date | rental income ($ million) | Basis for determining lease proce | Impact of lease income on the company | Whether or not the transaction is a connected | affiliate relationship |
|---|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | ds | | transa ction | |
| RW Stoney Ladson Industrial Owner, LC Company | North America (botany) | Located in Ladson, South Carolina, USA. (Ladson) 310,128 metre square footage repository | | 2020 November 01 date | 2025 31 October date | -1,315.97 | market pricing | Increase in costs for the reporting period 1315.97 $10,000,000 | clogged | inapplicable |
| wha earth seaboard industrial enterprise company limited | Thailand (Tw) | Located at 911/27 911/28 Moo 5 Tambol Khao Khan Song, Amphur Sriracha, Chonburi, ThailandIN The Industrial Estate 8309 平 room with a square metre house | | 2021 March 01 date | 2024 29 February date | -393.5 | market pricing | Increase in costs and expenses during the reporting period 393.5 $10,000,000 | clogged | inapplicable |

## 2. Significant guarantees

☑Applicable ☐Not Applicable

Unit: $ million

| External guarantees of the Company and its subsidiaries (excluding guarantees to subsidiaries) | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Name of securi | Date of disclosure | guarantee | Actual date of | Actual guarantee | Type of gua | collateral (if | Counter-guarantee | guarantee period | Completion of | Whether guara |

| ty object | of announcement relating to the guarantee amount | | occurrence | amount | rantee | any) | s (if any) | | fulfilment | ntee for related parties |
|---|---|---|---|---|---|---|---|---|---|---|
| Corporate guarantees to subsidiaries | | | | | | | | | | |
| Name of security object | Date of disclosure of announcement relating to the guarantee amount | guarantee | Actual date of occurrence | Actual guarantee amount | Type of guarantee | collateral (if any) | Counter-guarantees (if any) | guarantee period | Completion of fulfilment | Whether guarantee for related parties |
| Leader Intelligence | | 10,000 | 2018 27 November date | 8,278 | collateral | immovables | not have | 2018 27 November to 2023 September 23 date | clogged | clogged |
| Leader Intelligence | | 10,000 | 2018 27 November date | 1,680 | collateral | immovables | not have | 2018 27 November to 2023 September 23 date | be | clogged |
| Leader Intelligence | 2021 April 20 date | 20,000 | 2022 01 December date | 1,500 | collateral | immovables | not have | 2018 27 November to 2023 September 23 date | clogged | clogged |
| Leader Intelligence | | | 2021 November 05 date | 500 | collateral | immovables | not have | 2018 27 November to 2023 September 23 date | be | clogged |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Leader Intelligence | | | 2021 December 07 date | 990 | collateral | immovables | not have | 2018 27 November to 2023 September 23 date | be | clogged |
| Leader Intelligence | 2022 April 19 date | 20,000 | 2022 December 06 date | 990 | collateral | immovables | not have | 2018 27 November to 2023 September 23 date | clogged | clogged |
| Leader Intelligence | | | 2022 May 30 date | 10,000 | General guarantees, mortgages | immovables | not have | 2022 9 May to 2025 8 May date | clogged | clogged |
| Leader Intelligence | | | 2022 15 December date | 230 | General Guarantee | | not have | 2022 September 21 to 2023 September 20 date | clogged | clogged |
| Leader Intelligence | | | 2022 19 December date | 230 | General Guarantee | | not have | 2022 September 21 to 2023 September 20 date | clogged | clogged |
| Leader Intelligence | | | 2022 21 December date | 230 | General Guarantee | | not have | 2022 September 21 to 2023 September 20 date | clogged | clogged |
| Leader Intelligence | | | 2022 December 26 date | 230 | General Guarantee | | not have | 2022 September 21 to 2023 September 20 date | clogged | clogged |
| Leader Intelligence | | | 2022 December 26 date | 99 | General Guarantee | | not have | 2022 September 21 to 2023 September 20 date | clogged | clogged |
| Leader | | | 2022 29 Decemb | 298 | General | | not have | 2022 September 21 | clogged | clogged |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Intelligence | | | er date | | Guarantee | | | solstice | | |
| | | | | | | | | 2023 September 20 date | | |
| macrophyte | 2022 April 19 date | 20,000 | | 0 | | | not have | | clogged | clogged |
| North America (botany) | 2022 April 19 date | 60,000 | | 0 | | | not have | | clogged | clogged |
| Total amount of guarantees approved for subsidiaries during the reporting period (B1) | | | 100,000 | Total actual incidence of guarantees to subsidiaries during the reporting period (B2) | | | | | | 13,807 |
| Total amount of approved guarantees to subsidiaries at the end of the reporting period (B3) | | | 109,778 | Total actual guarantee balance for subsidiaries at the end of the reporting period (B4) | | | | | | 22,085 |
| Guarantees given by subsidiaries to subsidiaries | | | | | | | | | | |
| Name of security object | Date of disclosure of announcement relating to the guarantee amount | guarantee | Actual date of occurrence | Actual guarantee amount | Type of guarantee | collateral (if any) | Counter-guarantees (if any) | guarantee period | Completion of fulfilment | Whether guarantee for related parties |
| Total corporate guarantees (i.e., total of the first three major items) | | | | | | | | | | |
| Total amount of guarantees approved during the reporting period (A1+B1+C1) | | | 100,000 | Total actual amount of guarantees incurred during the reporting period (A2+B2+C2) | | | | | | 13,807 |
| Total amount of guarantees approved at the end of the reporting period (A3+B3+C3) | | | 109,778 | Total actual guarantee balance at the end of the reporting period (A4+B4+C4) | | | | | | 22,085 |

| | |
|---|---|
| Total actual guarantees (i.e. A4+B4+C4) as a percentage of the company's net assets | 23.15% |
| Among them: | |
| Balance of guarantees in favour of shareholders, de facto controllers and their related parties (D) | 0 |
| Balance of debt guarantees provided, directly or indirectly, to secured parties with gearing ratios exceeding 70 per cent (E) | 0 |
| Amount by which total guarantees exceed 50 per cent of net assets (F) | 0 |
| Total amount of the above three guarantees (D+E+F) | 0 |

Specification of the use of composite guarantees

## 3. Delegation of cash asset management

### (1) Entrusted financial management

☐ Applicable ☑ Not applicable

The Company did not have any entrusted finance during the reporting period.

### (2) Status of entrusted loans

☐ Applicable ☑ Not applicable

The Company did not have any entrusted loans during the reporting period.

### 4. Other major contracts

☐ Applicable ☑ Not applicable

The company had no other significant contracts during the reporting period.

## XVI. Description of other significant matters

☑Applicable ☐Not Applicable

**Issuance of convertible corporate bonds by the Company to unspecified persons**

At the Nineteenth Meeting of the Second Session of the Board of Directors and the Fourteenth Meeting of the Second Session of the Board of Supervisors held on 20 May 2022, the Company considered and passed the "Proposal on the Proposal for the Issuance of Convertible Corporate Bonds by the Company to Unspecified Targets" and other proposals, and conducted a serious self-examination in accordance with the requirements on the qualifications and conditions for the issuance of convertible corporate bonds by a listed company to an unspecified target. It is of the view that the Company is in compliance with the provisions of the existing laws and regulations on the issuance of convertible corporate bonds by listed companies to unspecified parties, and possesses the conditions for the issuance of convertible corporate bonds to unspecified parties.

The First Extraordinary General Meeting of 2022 convened by the Company on 8 June 2022 considered and passed the "Proposal on the Company's Proposed Issue of Convertible Corporate Bonds to Unspecified Targets" and other proposals relating to the Issue.

On 6 July 2022, the Company received the Notice on Acceptance of Application Documents for the Issue of Convertible Corporate Bonds to Unspecified Targets by Ningbo DAYE Garden Equipment Company Limited (SZSE [2022] No. 353)issued by the Shenzhen Stock Exchange. The Shenzhen Stock Exchange checked the prospectus and relevant application documents submitted by the Company for the issuance of convertible corporate bonds to unspecified parties and considered that the application documents were complete and decided to accept them.

On 13 July 2022, the Company received the "Audit Inquiry Letter on the Application for Issuance of Convertible Corporate Bonds to Unspecified Targets by Ningbo DAYE Garden Equipment Co., Ltd." issued by the Shenzhen Stock Exchange ("SZSE"), which stated that the listing audit agency of SZSE had examined and reviewed the Company's application documents for the issuance of convertible corporate bonds to unspecified targets, and had formed the questions of the Audit Inquiry Letter. The Company, in accordance with the requirements of the Audit Inquiry Letter, together with the relevant intermediaries, has conducted a serious study and replied to the questions listed in the Audit Inquiry Letter item by item, and has made a public disclosure of the replies to the Audit Inquiry Letter in accordance with the requirements, details of which are set out in the "Ningbo Ltd. and Haitong Securities Co., Ltd.'s Reply to the Audit Enquiry Letter Regarding the Application of Ningbo DAYE Garden Equipment Co., Ltd. for Issuance of Convertible Corporate Bonds to Unspecified Targets' and other relevant documents.

Upon receipt of the Audit Enquiry Letter and further audit comments, the Company, together with the relevant intermediaries, carefully studied and implemented each and every one of the relevant issues in the Audit Enquiry Letter, supplemented and revised the application documents accordingly and updated the financial data to the half-yearly period of 2022, and at the same time, the Company convened the Twenty-first Meeting of the Second Session of the Board of Directors and the Sixteenth Meeting of the Second Session of the Supervisory Committee on 31 August 2022 At the same time, the Company held the Twenty-first Meeting of the Second Session of the Board of Directors and the Sixteenth Meeting of the Second Session of the Supervisory Committee on 31 August 2022, at which it considered and approved the "Issuance of convertible bonds to unspecified parties to raise funds for the use of
The "Resolution on the Revised Draft of the Feasibility Analysis Report on the Use of the Company", details of which are set out in the relevant announcement documents disclosed by the Company on 1 September 2022 on Juchao Information (http://www.cninfo.com.cn).

On 10 November 2022, the Listing Committee of the GEM Board of the Shenzhen Stock Exchange convened the 78th meeting of the Listing Committee for 2022 to review and approve the Company's application for the issuance of convertible corporate bonds to unspecified parties. According to the results of the meeting, the application of the Company for the issue complied with the conditions of issuance, listing conditions and information disclosure requirements.

On 18 January 2023, the Company disclosed the "Announcement on the Application for Issuance of Convertible Corporate Bonds to Unspecified Objects Obtaining Approval of Registration Approval from China Securities Regulatory Commission", in which the Company received the "Approval of Registration Approval for Issuance of Convertible Corporate Bonds to Unspecified Objects by Ningbo DAYE Garden Equipment Company Limited" issued by China Securities Regulatory Commission (Zheng Jian Permit 〔2023〕 No. 44), agreeing to the Company's application for the registration of issuance of convertible corporate bonds to unspecified objects. No. 44),

agreeing to the application for registration of the Company's issuance of convertible corporate bonds to unspecified parties.

## XVII. Material matters of the Company's subsidiaries

☐ Applicable ☑ Not applicable

# Section VII. Changes in shares and shareholders

## I. Changes in shares

### 1. Changes in shares

Unit: shares

| | Before this change | | Increase/decrease (+, -) in current changes | | | | | After this change | |
|---|---|---|---|---|---|---|---|---|---|
| | quantities | proportions | issue new shares | a share grant | conversion of provident fund | the rest | Subtotal | quantities | proportions |
| I. Restricted shares | 105,000,000 | 65.62 per cent | | | | | | 105,000,000 | 65.62 per cent |
| 1. State shareholding | | | | | | | | | |
| 2. Shareholding by State-owned legal persons | | | | | | | | | |
| 3. Other domestic holdings | 61,800,000 | 38.62 per cent | | | | | | 61,800,000 | 38.62 per cent |
| Of which: shares held by domestic legal persons | 61,800,000 | 38.62 per cent | | | | | | 61,800,000 | 38.62 per cent |
| Domestic natural person shareholding | | | | | | | | | |
| 4. Foreign shareholding | 43,200,000 | 27.00 per cent | | | | | | 43,200,000 | 27.00 per cent |
| Of which: Overseas legal entities holding shares | 43,200,000 | 27.00 per cent | | | | | | 43,200,000 | 27.00 per cent |
| Overseas natural person shareholding | | | | | | | | | |
| II. Unlimited shares | 55,000,000 | 34.38 per cent | | | | | | 55,000,000 | 34.38 per cent |
| 1. RMB ordinary shares | 55,000,000 | 34.38 per cent | | | | | | 55,000,000 | 34.38 per cent |
| 2. Domestically listed foreign shares | | | | | | | | | |
| 3. Foreign shares listed abroad | | | | | | | | | |
| 4. Other | | | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| III. Total number of shares | 160,000,000 | 100.00 per cent | | | | | | 160,000,000 | 100.00 per cent |

Reasons for changes in shares

☐ Applicable ☑ Not applicable

Approval of share changes

☐ Applicable ☑ Not applicable

Transfers of share changes

☐ Applicable ☑ Not applicable

Effect of share changes on financial indicators such as basic and diluted earnings per share and net assets per share attributable to ordinary shareholders of the Company for the latest year and the latest period

☐ Applicable ☑ Not applicable

Other disclosures deemed necessary by the Company or required by securities regulators

☐ Applicable ☑ Not applicable

## 2. Changes in restricted shares

☐ Applicable ☑ Not applicable

# II. Issuance and listing of securities

## 1. Issuance of securities (excluding preference shares) during the reporting period

☐ Applicable ☑ Not applicable

## 2. Explanation of changes in the total number of shares and shareholder structure of the Company, and changes in the structure of the Company's assets and liabilities

☐ Applicable ☑ Not applicable

## 3. Existing internal employee shares

☐ Applicable ☑ Not applicable

# III. Shareholders and de facto controllers

## 1. Number of shareholders and shareholdings of the Company

Unit: shares

| Total number of ordinary shareholders at the end of the reporting period | 13,980 | Total number of ordinary shareholders at the end of the previous month before the annual report disclosure date | 14,522 | Total number of preference shareholders with voting rights restored at the end of the reporting period (if any) (see note 9) | 0 | Total number of preference shareholders with voting rights restored at the end of the previous month before the annual report disclosure date, if any (see note 9) | 0 | Total number of shareholders holding special voting shares (if any) | 0 |
|---|---|---|---|---|---|---|---|---|---|
| Shareholders holding more than 5 per cent of the shares or the top 10 shareholders | | | | | | | | | |
| Name of Shareholder | Nature of shareholders | percentage of shareholding | Number of shares held at the end of the reporting period | Changes during the reporting period | Number of shares held with limited selling conditions | Number of shares held under unlimited conditions of sale | Pledged, marked or frozen | | |
| | | | | | | | shareholding | quantities | |
| Zhejiang Jindaye Holding Co. limited company | Domestic non-state law man | 33.00 per cent | 52,800,000 | 0 | 52,800,000 | | | | |
| Hong Kong Gutai | Overseas | 18.00 per | 28,800,000 | 0 | 28,800,000 | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| International Limited firms | legal persons | cent | | | | | | |
| KINGDOM INTERNATIONAL HOLDINGS, HONG KONG limited company | Overseas legal persons | 9.00 per cent | 14,400,000 | 0 | 14,400,000 | | | |
| Yuyao Dechuang Junbo Investment Partnership (Limited Partnership) (group) | Domestic non-state legal persons | 5.63 per cent | 9,000,000 | 0 | 9,000,000 | | | |
| Ningbo Meishan Free Trade Port Zone Hengfeng Zongchuang Investment Partnership (with (limited partnership) | Domestic non-state legal persons | 2.12 per cent | 3,398,000 | -499,000 | 0 | 3,398,000 | | |
| Chen Haihua (1875-1905), anti-Qing revolutionary and martyr | self-sustaining natural person | 1.42 per cent | 2,266,636 | 2,266,636 | 0 | 2,266,636 | | |
| Zhang Jianfei | self-sustaining natural person | 1.11 per cent | 1,772,137 | 1,772,137 | 0 | 1,772,137 | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| China Construction Bank Corporation -Bank of Communications Schroder Economic New Dynamic Mixed Securities Investment funds | the rest | 0.52 per cent | 832,544 | 832,544 | 0 | 832,544 | | |
| Ong Ai Xiang (1935-), Chinese actress | self-sustaining natural person | 0.51 per cent | 823,214 | 823,214 | 0 | 823,214 | | |
| China Merchants Bank Co., Ltd - BOCOM Schroder Innovation Leader Mixed Securities Investment Fund generic term for lustrous and ductile metals | the rest | 0.38 per cent | 613,842 | 613,842 | 0 | 613,842 | | |
| Description of the above shareholders' affiliation or concerted action | The shareholders, Zhejiang Jindaye Holding Company Limited, Hong Kong Gutai International Company Limited, Hong Kong Jinde International Holdings Limited and Yuyao Dechuang Junbo Investment Partnership (Limited Partnership), are controlled by the same actual controller, Ye Xiaobo, and are in a concerted action relationship. Apart from that, the Company does not know whether other shareholders are related to each other or whether they are acting in concert as stipulated in the Measures for the Administration of Takeovers by Listed Companies.<br>People. | | | | | | | |
| Explanation of the above shareholders involved in | inapplicable | | | | | | | |

| | | | |
|---|---|---|---|
| proxy/trusted voting rights and waiver of voting rights | | | |
| Shareholdings of the top 10 shareholders with unlimited sales conditions | | | |
| Name of Shareholder | Number of unlimited shares held at the end of the reporting period | Type of shares | |
| | | Type of shares | quantities |
| Ningbo Meishan Free Trade Port Zone Hengfeng Zongchuang Investment Partnership Enterprises (limited partnership) | 3,398,000 | Renminbi ordinary shares | 3,398,000 |
| Chen Haihua (1875-1905), anti-Qing revolutionary and martyr | 2,266,636 | universal currency generic generic term for shares in a company | 2,266,636 |
| Zhang Jianfei | 1,772,137 | universal currency generic generic term for shares in a company | 1,772,137 |
| China Construction Bank Corporation - Bank of Communications Schroder Economic New Power Mixed Joint Stock Investment Fund | 832,544 | Renminbi ordinary shares | 832,544 |
| Ong Ai Xiang (1935-), Chinese actress | 823,214 | universal currency generic generic term for shares in a company | 823,214 |
| China Merchants Bank Co., Ltd - BOCOM Schroder Innovation Leader Mixed Certificates voucher investment fund | 613,842 | Renminbi ordinary shares | 613,842 |

| | | | |
|---|---|---|---|
| LEE KIN YUK | 454,200 | universal currency generic generic term for shares in a company | 454,200 |
| Greybird School | 285,900 | Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company | 285,900 |
| Ho Chi Kin (1941-), Hong Kong actor | 264,369 | Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company | 264,369 |
| LIXIL Investment Management (Shanghai) Co. LIXIL Huimin Private Equity funding fund | 255,200 | Renmin bi ordinary shares | 255,200 |
| between the top 10 shareholders with unlimited shares outstanding, and between the top 10 shareholders with unlimited shares outstanding. Explanation of affiliation or concerted action between shareholders and top 10 | The Company does not know whether the top 10 shareholders with unlimited outstanding shares are related to each other or whether they are persons acting in concert as stipulated in the Administrative Measures for Takeovers of Listed Companies.<br>The Company does not know whether there is any connected relationship between the top 10 shareholders with unlimited outstanding shares and the top 10 shareholders, nor does it know whether they are persons acting in concert as stipulated in the Administrative Measures for Takeovers of Listed Companies. | | |

| | |
|---|---|
| shareholders | |
| Description of shareholders participating in financing and securities financing business (if any) (refer to Note 5) | Chen Haihua, a shareholder of the Company, holds 0 shares through an ordinary securities account and 0 shares through a customer credit transaction security securities account of CITIC Securities Co.<br>The total number of shares held by the Company is 2,266,636, which means the total number of shares held by the Company is 2,266,636.<br>Wang Aixiang, a shareholder of the Company, holds 0 shares through an ordinary securities account, and 0 shares through a customer credit transaction security securities account of Zhongtai Securities Co.<br>The total number of shares held by the Company is 823,214. |

Whether the company has voting rights differential arrangements

☐ Applicable ☑ Not applicable

Whether the Company's top 10 ordinary shareholders and top 10 ordinary shareholders with unlimited conditions for sale engaged in agreed repurchase transactions during the reporting period

Yes ☑No

The Company's top 10 ordinary shareholders and top 10 ordinary shareholders with unlimited conditions of sale did not engage in agreed repurchase transactions during the reporting period.

## 2. Controlling shareholders of the Company

Nature of controlling shareholder:
natural person holding, foreign
holding Type of controlling
shareholder: legal person

| Name of controlling shareholder | Legal representative/head of unit | Date of Establishment | Organisation Code | Main business operations |
|---|---|---|---|---|
| Zhejiang Jindaye Holding Co. | Ye Xiaobo | 18 August 2016 | 91330281ma282gtg8w | Industrial investment, shop and factory leasing, wholesale and retail of daily necessities, marketing planning and conference services, real estate development and sales(Items subject to approval in accordance with the law, only after the approval of the relevant departments can carry out business activities) (Action) |

| | |
|---|---|
| Equity interests in other domestic and overseas listed companies held and participated in by the controlling shareholder during the reporting period | not have |

Changes in controlling shareholders during the reporting period

☐ Applicable ☑ Not applicable

There was no change in the controlling shareholder of the Company during the reporting period.

## 3. Actual controllers of the Company and their concert parties

Nature of beneficial owner:
Domestic natural person
Type of beneficial owner:
Natural person

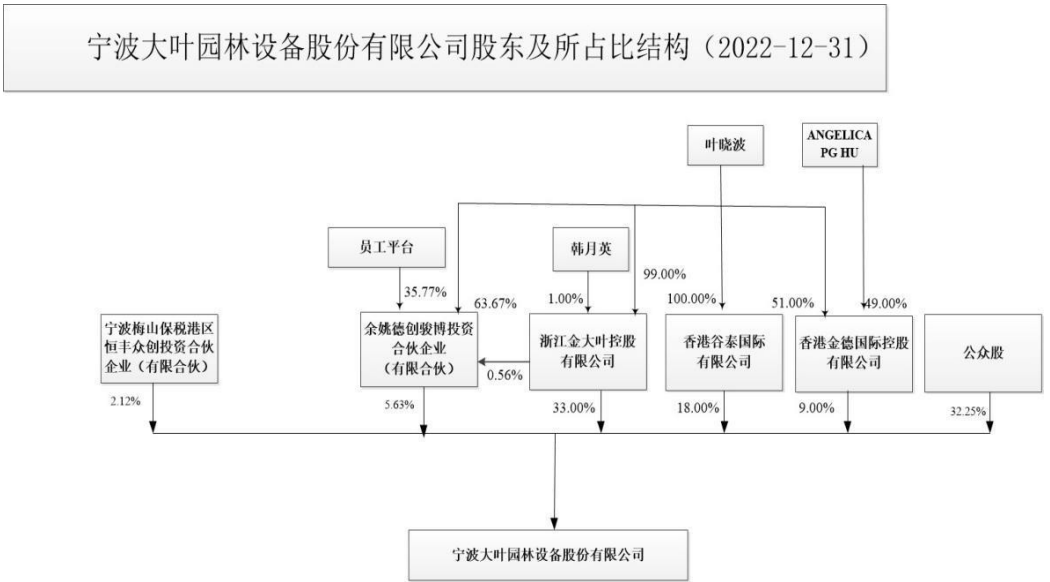
| Name of actual controller | Relationship with the beneficial owner | citizenship | Acquisition of the right of abode in other countries or regions |
|---|---|---|---|
| Ye Xiaobo | the person himself | sino | clogged |
| ANGELICA PG HU | Acting in concert (including agreements, relatives, (same control) | Australia | be |
| Main occupations and positions | See "Section IV Corporate Governance" of this annual report, "VII. Directors, Supervisors and Senior Management", Section II, "Appointment:" "The professional background, major work experience and current positions of the Company's directors, supervisors and senior management. Current position in the Company of the main duties of the organisation" | | |
| Domestic and overseas listed companies in which it had a controlling stake in the past 10 years | not have | | |

Change in beneficial owner during the reporting period

☐ Applicable ☑ Not applicable

There was no change in the actual controller of the Company during the reporting period.

Block diagram of the ownership and control relationship between the Company and the de facto controller



Control of the company by the beneficial owner through trusts or other means of asset management

☐ Applicable ☑ Not applicable

### (4) The ratio of the number of shares pledged by the controlling shareholder or the first largest shareholder of the company and the persons acting in concert with him to the number of shares held by him reaches 80%.

☐ Applicable ☑ Not applicable

### 5. Other corporate shareholders holding more than 10 per cent of the shares

☑Applicable ☐Not Applicable

| Name of corporate shareholder | Legal representative/head of unit | Date of Establishment | registered capital | Main business operations or management activities |
|---|---|---|---|---|
| Gutai Hong Kong | Ye Xiaobo | 21 December 2009 | HK$10,000 | Mainly engaged in the industrial investment industry affair |

### 6. Restrictions on shareholding reductions by controlling shareholders, de facto controllers, restructuring parties and other committed subjects

☑Applicable ☐Not applicable

For details of the restriction on the reduction of shareholdings of the Company by controlling shareholders and de facto controllers, please refer to "Section VI. Important Matters" and "I. Fulfilment of Commitments" of this report.

## IV. Specific implementation of share repurchases during the reporting period

Progress of implementation of share buybacks

☐ Applicable ☑ Not applicable

Progress of the implementation of the reduction of repurchased shares by means of centralised bidding transactions

☐ Applicable ☑ Not applicable

# Section VIII. Information on preference shares

☐ Applicable ☑ Not applicable

There were no preference shares in the company during the reporting period.

# Section IX. Bond-related information

☐ Applicable ☑ Not applicable

# Section X. Financial reporting

## I. Audit reports

| | |
|---|---|
| Type of audit opinion | Standard unqualified opinion |
| Date of signature of the audit report | 17 April 2023 |
| Name of auditing body | Tianjian Accounting Firm (Special General Partnership) |
| Audit report symbol | Tianjian trial [2023] No. 2628 |
| Name of Certified Public Accountant | Huang Yuanxi, Tang Zheren |

Body of the audit report

All shareholders of Ningbo DAYE

Garden Equipment Company

Limited: **I. Audit opinion**

We have audited the financial statements of Ningbo DAYE Garden Equipment Co., Ltd (hereinafter referred to as DAYE), which comprise the consolidated and parent company balance sheets as at 31 December 2022, the consolidated and parent company statements of income, the consolidated and parent company statements of cash flows, and the consolidated and parent company statements of changes in equity for the year 2022, and the related notes to the financial statements.

In our opinion, the accompanying financial statements have been prepared, in all material respects, in accordance with accounting principles, and present fairly the financial position of Daejeon AG as of December 2022, and the results of its operations for the year then ended.

The Consolidated and Parent Company's financial position as of 31 December

2012 and the Consolidated and Parent Company's results of operations and

cash flows for the year 2022 **II. Basis for Forming the Audit Opinion**

We conducted our audit in accordance with the provisions of the Chinese Standards on Auditing for Certified Public Accountants. Our responsibilities under those standards are further described in the "Responsibilities of Certified Public Accountants for the Audit of Financial Statements" section of the audit report. In accordance with the Code of Ethics for Certified Public Accountants in China, we are independent of DAYE and have fulfilled our other responsibilities with respect to ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**iii. key audit issues**

Key audit matters are those matters that, in our professional judgement, are of most significance to the audit of the current financial statements. These matters are addressed in the context of the audit of the financial statements as a whole and in forming our opinion thereon, and we do not express an opinion on

these matters separately.

**(i) Revenue recognition**

1. Description of the matter

Refer to Note V 25 Revenue in the Financial Statements, Note VII 33 in the Financial Statements and Note XVI 6 Segment Information in the Financial Statements for relevant disclosures.

The operating income of DAYE JSC is mainly derived from the sale of garden machinery and equipment, and in FY2022, the operating income of DAYE JSC is RMB1,471,575,000. As operating income is one of the key performance indicators of DAYE, there may be a possibility that the management of DAYE (hereinafter referred to as the management) may be able to achieve its objectives through improper

of revenue recognition to meet specific objectives or expectations are inherent risks. Accordingly, we identified revenue recognition as a key audit matter.

2. Audit response

The audit procedures that we performed in response to revenue recognition consisted primarily of:

(1) Understand key internal controls related to revenue recognition, evaluate the effectiveness of their design and implementation, and test the operating effectiveness of related internal controls;

(2) Examine major customer contracts for key contractual terms or conditions and evaluate the appropriateness of revenue recognition methods;

(3) Analytical procedures are implemented for operating revenues and gross margins by year, month, major product, major customer, etc., to identify any significant or unusual fluctuations and to ascertain the causes of such fluctuations;

(4) We selected major customers to perform the correspondence procedures, and we corresponded with the customers under enquiry to confirm the accounts receivable balances, advance receipts balances and sales revenue amounts, and to verify the results of the correspondence;

(5) For export sales, obtaining customs electronic port data and checking it with book records, adopting sampling method, checking large sales contracts, sales orders and corresponding invoices, export declarations, freight bills of lading, sales invoices and other supporting documents; for direct sales by overseas subsidiaries, checking orders and corresponding invoices in the supplier's system, bills of lading, warehouse receipts, etc.; for domestic sales, adopting sampling method, checking For domestic sales, a sampling method was adopted to check large-value sales contracts, sales orders and corresponding invoices, warehouse receipts, shipping lists, signing receipts and so on;

(6) Revenue cut-off testing procedures are implemented to evaluate whether revenue is recognised in the appropriate period by checking supporting documents such as warehouse receipts, delivery notes, export declarations, freight bills of lading, etc., for business revenue recognised before and after the balance sheet date;

(7) Obtain records of sales returns after the balance sheet date and check whether the conditions for revenue recognition are not met at the balance sheet date;

(8) Check that information relating to operating income has

been properly presented in the financial statements. **(ii)**

**Impairment of inventories**

1. Description of the matter

As described in note 7 to the financial statements of DAYE, as at 31 December 2022, the carrying amount of DAYE's inventories was RMB 95,685.65 million.

The amount of provision for price reduction was RMB5,979,500, and the carrying value was RMB950,877,100. The adequacy of the provision for price reduction of inventories had a significant impact on the financial statements. The net realisable value of inventories is determined on the basis of the estimated selling price less

the estimated costs to be incurred until completion (if relevant) selling expenses and relevant taxes.

We identified the provision for inventory write-downs as a key audit matter due to the magnitude of the matter and the significant judgement required from management.

2. Audit response

The audit procedures we performed consisted primarily of:

(1) Understand key internal controls related to inventory impairment, evaluate the effectiveness of their design and implementation, and test the operating effectiveness of related internal controls;

(2) Perform inventory monitoring procedures to check the status of inventory in terms of quantity and quality;

(3) Obtain a year-end inventory ageing list for Big Leaf Corporation and analyse the long ageing inventories in relation to it;

(4) Obtain outstanding orders from DAYE Corporation as at the end of the period, compare the unit cost of finished goods as at the end of the period with the selling price on the orders, less estimated selling expenses and related taxes, and determine whether there are any indications of impairment of the finished goods as at the end of the period;

(5) Obtain and review the calculation of the provision for decline in value of inventories at the end of the period for Big Leaf Corporation;

(6) Examine the current period's changes in the provision for decline in value of inventories made in previous years and review the reasonableness of the reversal or write-off of the provision for decline in value of inventories;

(7) A sample of inventory sold after 31 December 2022 was taken to test the difference between the actual selling price and the estimated selling price;

(8) Check that information relating to impairment of

inventories is properly presented in the financial statements. **IV.**

**Other information**

Management is responsible for other information. Other information includes information

covered in the annual report, but excludes the financial statements and our audit report. Our

audit opinion on the financial statements does not cover other information and we do not

express any form of assurance conclusion on other information.

In conjunction with our audit of the financial statements, it is our responsibility to read the other information and, in doing so, to consider whether the other information is materially inconsistent with, or appears to be materially misstated in relation to, the financial statements or the information we have learnt in the course of our audit.

Based on the work we have performed, if we determine that other information is materially misstated, we should report that fact. In this regard, we have nothing to report.

**V. Management and governance responsibilities for the financial statements**

Management is responsible for the preparation of financial statements that present fairly, in accordance with enterprise accounting standards, and for designing, implementing and maintaining internal control necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the ability of DAYE S.p.A. to continue as a going concern, disclosing, where applicable, matters related to going concern and applying the going concern assumptions unless liquidation is planned, operations are terminated or there is no realistic alternative.

(hereinafter referred to as governance) is responsible for overseeing the

financial reporting process of Great Leaf Corporation. **VI. Responsibilities**

**of Certified Public Accountants for the Audit of Financial Statements**

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes an audit opinion. Reasonable assurance is a high level of assurance, but it does not guarantee that an audit performed in accordance with auditing standards will always detect a material misstatement when it exists. Misstatements may result from fraud or error and are generally considered to be material if they could

reasonably be expected, individually or in the aggregate, to affect the economic decisions of users of financial statements based on the financial statements.

In performing the audit in accordance with auditing standards, we use professional judgement and maintain professional scepticism. We also perform the following:

(i) Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures to address those risks, and obtaining audit evidence that is sufficient and appropriate to form the basis of an audit opinion. The risk of not detecting material misstatements due to fraud is higher than the risk of not detecting material misstatements due to error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or o v e r r i d i n g internal controls.

(ii) Understand the internal controls relevant to the audit in order to design appropriate audit procedures.

(iii) Evaluate the appropriateness of accounting policies selected and the reasonableness of accounting estimates and related disclosures made by management.

(iv) Conclude on the appropriateness of management's use of the going concern assumption. At the same time, based on the audit evidence obtained, we draw a conclusion as to whether there is a material uncertainty regarding the matters or circumstances that may cast significant doubt on the ability of DAYE to continue as a going concern. If we conclude that a material uncertainty exists, auditing standards require that we draw the attention of the users of the statements to the relevant disclosures in the financial statements in our audit report; if the disclosures are not sufficient, we should express an unqualified opinion. Our conclusions are based on information available as of the date of the audit report. However, it is possible that future events or circumstances may cause Ohye AG to be unable to continue as a going concern.

(v) Evaluate the overall presentation, structure and content of the financial statements and whether the financial statements present fairly the underlying transactions and events.

(vi) Obtaining sufficient and appropriate audit evidence about the financial information of the entities or business activities in Daejeon Joint Stock Company to express an audit opinion on the financial statements. We are responsible for directing, supervising and performing the Group's audits and accept full responsibility for the audit opinion.

We communicate with governance on matters such as the scope, timing and significant findings of the planned audit, including communicating internal control deficiencies of concern identified in our audit.

We also provide a statement to governance that we have complied with ethical requirements related to independence and communicate with governance all relationships and other matters that could reasonably be perceived to affect our independence, as well as related precautions,if applicable.

From the matters communicated to governance, we determined which matters were most significant to the audit of the current financial statements and, therefore, constituted key audit matters. We describe these matters in our audit report except where public disclosure of the matters is prohibited by law or regulation or, in rare instances, we determine that a matter should not be communicated in the audit report if it is reasonably anticipated that the negative consequences of communicating the matter in the audit report would outweigh the benefits to the public interest.

Tianjian Certified Public Accountants (Special General Partnership) Certified Public Accountants of China:

(Project partner)

China - Hangzhou China Certified Public Accountant:

Letter dated 17 April 2003 from the Chargé d'affaires a.i. of the Permanent Mission of the Republic of Korea to the United Nations addressed to the Secretary-General

# II. Financial statements

The statements in the notes to the financial statements are expressed in United States dollars.

## 1. Consolidated balance sheet

Prepared by: Ningbo DAYE Garden Equipment Co.

31 December 2022

Unit: Yuan

| sports event | 31 December 2022 | 1 January 2022 |
|---|---|---|
| Liquid assets: | | |
| money funds | 113,030,472.81 | 118,869,756.32 |
| Provision for settlement | | |
| invested sum that can be cashed | | |
| Financial assets held for trading | 611,893.28 | 7,343,648.23 |
| derivative financial asset | | |
| notes receivable | | |
| accounts receivable | 243,825,670.38 | 423,768,882.26 |
| Receivables financing | 50,000,000.00 | |
| Prepayments | 18,630,153.24 | 11,244,028.90 |
| Premiums receivable | | |
| Receivables from reinsurance | | |
| Reserve for reinsurance contracts receivable | | |
| Other receivables | 8,580,027.96 | 8,460,148.49 |
| Of which: Interest receivable | | |
| Dividends receivable | | |
| Bought and sold financial assets | | |
| inventory (of material) | 950,877,082.12 | 859,289,094.19 |
| Contractual assets | | |
| Assets held for sale | | |
| Non-current assets due within one year | | |
| Other current assets | 46,603,133.20 | 51,052,279.07 |
| Total current assets | 1,432,158,432.99 | 1,480,027,837.46 |
| Non-current assets: | | |
| Release of loans and advances | | |
| debenture investment | | |
| Other debt investments | | |
| Long-term receivables | | |
| Long-term equity investments | | |
| Investments in other equity instruments | | |
| Other non-current financial assets | | |
| investment property | | |
| fixed assets | 792,529,776.92 | 732,571,921.18 |
| construction in progress | 152,794,862.81 | 64,393,965.14 |

| | | |
|---|---|---|
| Productive biological assets | | |
| oil and gas assets | | |
| usufructuary assets | 35,123,344.47 | 46,305,305.08 |
| intangible asset | 166,277,110.30 | 171,587,741.36 |
| development expenditure | | |
| reputation of a firm's product | | |
| Long-term amortised expenses | 1,574,020.53 | |
| Deferred tax assets | 26,451,120.46 | 17,573,348.02 |
| Other non-current assets | 12,438,400.00 | |
| Total non-current assets | 1,187,188,635.49 | 1,032,432,280.78 |
| Total assets | 2,619,347,068.48 | 2,512,460,118.24 |
| Current liabilities: | | |
| short term loan | 842,833,293.36 | 698,397,434.63 |
| Borrowing from the Central Bank | | |
| funds on call | | |
| Trading financial liabilities | 2,649,367.34 | 395,163.58 |
| Derivative financial liabilities | | |
| banknote payable | 152,188,779.40 | 154,317,500.00 |
| accounts payable | 424,365,998.16 | 484,472,012.74 |
| Advance receipts | | |
| Contractual liabilities | 1,017,450.48 | 1,983,603.57 |
| Sale and repurchase of financial assets | | |
| Deposit-taking and interbank deposits | | |
| Securities brokerage | | |
| Underwriting of securities | | |
| Employee remuneration payable | 21,473,171.57 | 34,663,058.11 |
| Taxes payable | 15,475,497.67 | 10,677,306.84 |
| Other accounts payable | 854,804.93 | 387,858.17 |
| Of which: Interest payable | | |
| dividend payable | | |
| Fees and commissions payable | | |
| Accounts payable for reinsurance | | |
| Liabilities held for sale | | |
| Non-current liabilities due within one year | 23,669,265.07 | 27,275,481.67 |
| Other current liabilities | | |
| Total current liabilities | 1,484,527,627.98 | 1,412,569,419.31 |
| Non-current liabilities: | | |
| Reserves for insurance contracts | | |
| long term loan | 149,955,970.22 | 99,729,093.39 |

| | | |
|---|---|---|
| bonds payable | | |
| Of which: preference shares | | |
| perpetual bond | | |
| leasehold liability | 22,700,487.75 | 34,522,101.05 |
| Long-term accounts payable | | |
| Long-term employee compensation payable | | |
| projected liability | | |
| Deferred income | 8,319,491.25 | 8,022,353.49 |
| Deferred income tax liabilities | | 1,101,547.23 |
| Other non-current liabilities | | |
| Total non-current liabilities | 180,975,949.22 | 143,375,095.16 |
| Total liabilities | 1,665,503,577.20 | 1,555,944,514.47 |
| Ownership Interests: | | |
| share capital | 160,000,000.00 | 160,000,000.00 |
| Other equity instruments | | |
| Of which: preference shares | | |
| perpetual bond | | |
| capital surplus | 455,164,859.85 | 450,059,488.42 |
| Less: Treasury stock | | |
| Other comprehensive income | -1,784,862.59 | -3,556,327.38 |
| earmark | | |
| surplus surplus | 44,374,749.04 | 40,835,988.95 |
| General risk provision | | |
| unallocated profit | 296,088,744.98 | 309,176,453.78 |
| Total equity attributable to owners of the parent company | 953,843,491.28 | 956,515,603.77 |
| Minority interests | | |
| Total owners' equity | 953,843,491.28 | 956,515,603.77 |
| Total liabilities and owners' equity | 2,619,347,068.48 | 2,512,460,118.24 |

Legal representative: Ye Xiaobo Responsible for accounting work: Wu Bofan Head of accounting organisation: Wu Bofan

## 2. Parent company balance sheet

Unit: Yuan

| sports event | 31 December 2022 | 1 January 2022 |
|---|---|---|
| Liquid assets: | | |
| money funds | 48,782,387.84 | 70,715,682.36 |
| Financial assets held for trading | 611,893.28 | 7,343,648.23 |
| derivative financial asset | | |
| notes receivable | | |
| accounts receivable | 212,090,968.97 | 508,232,642.76 |
| Receivables financing | 50,000,000.00 | |
| Prepayments | 12,615,341.96 | 22,228,830.66 |
| Other receivables | 601,247,037.31 | 313,824,458.08 |
| Of which: Interest receivable | | |

| | | |
|---|---|---|
| Dividends receivable | | |
| inventory (of material) | 337,341,423.35 | 526,881,285.27 |
| Contractual assets | | |
| Assets held for sale | | |
| Non-current assets due within one year | | |
| Other current assets | 24,416,408.57 | 13,645,123.39 |
| Total current assets | 1,287,105,461.28 | 1,462,871,670.75 |
| Non-current assets: | | |
| debenture investment | | |
| Other debt investments | | |
| Long-term receivables | | |
| Long-term equity investments | 608,474,429.54 | 589,424,795.64 |
| Investments in other equity instruments | | |
| Other non-current financial assets | | |
| investment property | | |
| fixed assets | 156,145,441.47 | 136,521,841.10 |
| construction in progress | 61,378,832.72 | 16,604,027.99 |
| Productive biological assets | | |
| oil and gas assets | | |
| usufructuary assets | | |
| intangible asset | 36,678,814.69 | 37,444,942.26 |
| development expenditure | | |
| reputation of a firm's product | | |
| Long-term amortised expenses | 519,147.80 | |
| Deferred tax assets | 6,626,403.76 | 4,105,844.67 |
| Other non-current assets | 68,400.00 | |
| Total non-current assets | 869,891,469.98 | 784,101,451.66 |
| Total assets | 2,156,996,931.26 | 2,246,973,122.41 |
| Current liabilities: | | |
| short term loan | 704,612,308.28 | 683,479,906.44 |
| Trading financial liabilities | 2,649,367.34 | 395,163.58 |
| Derivative financial liabilities | | |
| note payable | 95,203,827.60 | 147,920,000.00 |
| accounts payable | 215,289,113.58 | 329,130,845.63 |
| Advance receipts | | |
| Contractual liabilities | 626,000.23 | 1,976,271.39 |
| Employee remuneration payable | 16,277,382.41 | 30,873,768.59 |
| Taxes payable | 3,212,120.78 | 5,760,535.78 |
| Other accounts payable | 1,547,551.67 | 119,817.00 |
| Of which: Interest payable | | |
| dividend payable | | |

| | | |
|---|---|---|
| Liabilities held for sale | | |
| Non-current liabilities due within one year | | 15,018,500.00 |
| Other current liabilities | | |
| Total current liabilities | 1,039,417,671.89 | 1,214,674,808.41 |
| Non-current liabilities: | | |
| long term loan | 67,077,015.28 | |
| bonds payable | | |
| Of which: preference shares | | |
| perpetual bond | | |
| leasehold liability | | |
| Long-term accounts payable | | |
| Long-term employee compensation payable | | |
| projected liability | | |
| Deferred income | 7,634,858.49 | 8,022,353.49 |
| Deferred income tax liabilities | | 1,101,547.23 |
| Other non-current liabilities | | |
| Total non-current liabilities | 74,711,873.77 | 9,123,900.72 |
| Total liabilities | 1,114,129,545.66 | 1,223,798,709.13 |
| Ownership Interests: | | |
| share capital | 160,000,000.00 | 160,000,000.00 |
| Other equity instruments | | |
| Of which: preference shares | | |
| perpetual bond | | |
| capital surplus | 455,164,859.85 | 450,059,488.42 |
| Less: Treasury stock | | |
| Other comprehensive income | | |
| earmark | | |
| surplus surplus | 44,374,749.04 | 40,835,988.95 |
| unallocated profit | 383,327,776.71 | 372,278,935.91 |
| Total owners' equity | 1,042,867,385.60 | 1,023,174,413.28 |
| Total liabilities and owners' equity | 2,156,996,931.26 | 2,246,973,122.41 |

### 3. Consolidated income statement

Unit: Yuan

| sports event | 2022 | 2021 |
|---|---|---|
| I. Gross operating income | 1,471,575,032.77 | 1,607,004,244.05 |
| Of which: Operating income | 1,471,575,032.77 | 1,607,004,244.05 |
| Interest income | | |
| Earned premiums | | |
| Fee and commission income | | |
| II. Total operating costs | 1,449,721,273.78 | 1,561,272,012.66 |
| Of which: Operating costs | 1,233,633,136.45 | 1,360,810,307.90 |

| | | |
|---|---|---|
| interest expense | | |
| Handling fee and commission expenses | | |
| surrender charge | | |
| Net claims expenditure | | |
| Net drawdown of contractual reserves for insurance liabilities horizontal tablet or inscribed board | | |
| Policy dividend expenses | | |
| Reinsurance costs | | |
| Taxes and surcharges | 12,942,931.50 | 7,279,473.07 |
| sales expense | 81,337,624.40 | 58,101,283.96 |
| overheads | 70,709,862.17 | 56,849,172.83 |
| R&D costs | 63,270,028.26 | 49,391,939.68 |
| financial cost | -12,172,309.00 | 28,839,835.22 |
| Of which: interest costs | 32,184,888.51 | 22,595,720.17 |
| Interest income | 1,357,449.67 | 1,603,618.31 |
| Add: other gains | 6,603,868.45 | 4,638,933.44 |
| Investment income (losses are marked with a "-") (columns) | -24,851,321.45 | 14,032,831.76 |
| Of which: Income from investments in associates and joint ventures | | |
| Gain on derecognition of financial assets measured at amortised cost | | |
| Exchange gains (losses are marked with a "-") (columns) | | |
| Net exposure to hedging gains (losses are represented by a "-" sign) | | |
| Gain (Loss) on change in fair value is recognised with a "-" sign | -1,842,474.06 | 7,173,484.65 |
| Credit impairment losses (losses are represented by a "-" sign) | 4,730,485.38 | -7,100,492.16 |
| Impairment losses on assets (losses are represented by a "-" sign) | -2,949,441.59 | -2,064,044.24 |
| Gain (loss is represented by a "-") on disposal of assets | -426,082.81 | |
| III. Operating profit (loss is shown with a "-" sign) | 3,118,792.91 | 62,412,944.84 |
| Add: Non-operating income | 2,083,266.39 | 1,076,923.01 |
| Less: Non-operating expenses | 76,178.61 | 52,108.92 |

| | | |
|---|---|---|
| IV. Total profit (total loss is shown with a "-" sign) | 5,125,880.69 | 63,437,758.93 |
| Less: Income tax expense | -6,125,170.60 | 7,914,883.91 |
| V. Net profit (net loss is marked with a "-") (columns) | 11,251,051.29 | 55,522,875.02 |
| (i) Classification by continuity of operations | | |
| 1. Net profit from continuing operations (net loss to "-" sign) | 11,251,051.29 | 55,522,875.02 |
| 2. Net profit from discontinued operations (net loss to "-" sign) | | |
| (ii) Classification by ownership | | |
| 1. Net profit attributable to shareholders of the parent company | 11,251,051.29 | 55,522,875.02 |
| 2. Minority gains and losses | | |
| VI. Other comprehensive income, net of tax | 1,771,464.79 | -3,098,527.78 |
| Other comprehensive income attributable to owners of the parent company net of tax | 1,771,464.79 | -3,098,527.78 |
| (i) Other items that cannot be reclassified to profit or loss Comprehensive income | | |
| 1. Remeasurement of changes in defined benefit plans horizontal tablet or inscribed board | | |
| 2. Others that cannot be transferred to profit or loss under the equity method Comprehensive income | | |
| 3. Fair value of investments in other equity instruments flux | | |
| 4. Fair value of an enterprise's own credit risk flux | | |
| 5. Other | | |
| (ii) Other comprehensive income to be reclassified to profit or loss combined income | 1,771,464.79 | -3,098,527.78 |
| 1. Other consolidated transferable gains and losses under the equity method combined income | | |
| 2. Changes in fair value of other debt investments | | |
| 3. Reclassification of financial assets to other comprehensive income Amount of combined proceeds | | |
| 4. Provision for credit impairment of other debt investments | | |
| 5. Cash flow hedge reserve | | |

| | | |
|---|---|---|
| 6. Translation differences on foreign currency financial statements | 1,771,464.79 | -3,098,527.78 |
| 7. Other | | |
| of other comprehensive income attributable to minority shareholders<br>net profit after tax | | |
| VII. Total comprehensive income | 13,022,516.08 | 52,424,347.24 |
| Total comprehensive income attributable to owners of the parent company<br>horizontal tablet or inscribed board | 13,022,516.08 | 52,424,347.24 |
| Total comprehensive income attributable to minority shareholders | | |
| VIII. Earnings per share | | |
| (i) Basic earnings per share | 0.07 | 0.35 |
| (ii) Diluted earnings per share | 0.07 | 0.35 |

In the event of a business combination under the same control during the current period, the net profit realised by the party to be combined before the combination was: RMB, and the net profit realised by the party to be combined during the previous period was: RMB. Legal representative: Ye Xiaobo Person in charge of accounting work: Wu Bofan Head of accounting organisation: Wu Bofan

## 4. Parent company income statement

Unit: Yuan

| sports event | 2022 | 2021 |
|---|---|---|
| I. Operating income | 978,243,919.40 | 1,314,477,730.78 |
| Less: Operating costs | 807,178,893.87 | 1,095,910,429.14 |
| Taxes and surcharges | 5,189,603.19 | 3,783,600.21 |
| sales expense | 19,183,880.19 | 15,744,843.12 |
| overheads | 38,694,422.55 | 33,717,093.56 |
| R&D costs | 50,033,051.38 | 48,774,197.08 |
| financial cost | -7,812,478.41 | 24,343,630.63 |
| Of which: interest costs | 21,555,557.41 | 18,436,574.39 |
| Interest income | 1,042,157.03 | 1,321,036.86 |
| Add: other gains | 4,760,070.32 | 4,230,719.14 |
| Investment income (losses are marked with a "-")<br>(columns) | -24,408,721.45 | 14,032,831.76 |
| Of which: Income from investments in associates and joint ventures | | |
| Derecognition gain (loss recorded as "-") on financial assets carried at amortised cost | | |
| Net exposure to hedging gains (losses are represented by a "-" sign) | | |
| Gain (Loss) on change in fair value is recognised with a "-" sign | -1,842,474.06 | 7,173,484.65 |

| | | |
|---|---|---|
| Credit impairment losses (losses are represented by a "-" sign) | -11,893,362.49 | -15,917,341.47 |
| Impairment losses on assets (losses are represented by a "-" sign) | -2,441,810.99 | -2,064,044.24 |
| Gain (loss is represented by a "-") on disposal of assets | -58,181.65 | |
| II. Operating profit (loss is shown with a "-" sign) | 29,892,066.31 | 99,659,586.88 |
| Add: Non-operating income | 2,028,659.01 | 1,076,923.01 |
| Less: Non-operating expenses | 39,381.77 | 52,108.92 |
| III. Total profit (total loss is marked with a "-") (fill in the blanks) | 31,881,343.55 | 100,684,400.97 |
| Less: Income tax expense | -3,506,257.34 | 9,225,005.68 |
| IV. Net profit (net loss is marked with a "-") (columns) | 35,387,600.89 | 91,459,395.29 |
| (i) Net profit (net loss) from continuing operations (net loss of less than "-" sign) | 35,387,600.89 | 91,459,395.29 |
| (ii) Net profit (net loss) from discontinued operations (net loss of less than "-" sign) | | |
| V. Other comprehensive income, net of tax | | |
| (i) Other items that cannot be reclassified to profit or loss Comprehensive income | | |
| 1. Remeasurement of changes in defined benefit plans horizontal tablet or inscribed board | | |
| 2. Others that cannot be transferred to profit or loss under the equity method Comprehensive income | | |
| 3. Fair value of investments in other equity instruments flux | | |
| 4. Fair value of an enterprise's own credit risk flux | | |
| 5. Other | | |
| (ii) Other comprehensive income to be reclassified to profit or loss combined income | | |
| 1. Other consolidated transferable gains and losses under the equity method combined income | | |
| 2. Changes in fair value of other debt investments | | |

| | | |
|---|---|---|
| 3. Reclassification of financial assets to other comprehensive income Amount of combined proceeds | | |
| 4. Provision for credit impairment of other debt investments | | |
| 5. Cash flow hedge reserve | | |
| 6. Translation differences on foreign currency financial statements | | |
| 7. Other | | |
| VI. Total comprehensive income | 35,387,600.89 | 91,459,395.29 |
| VII. Earnings per share: | | |
| (i) Basic earnings per share | | |
| (ii) Diluted earnings per share | | |

## 5. Consolidated statement of cash flows

Unit: Yuan

| sports event | 2022 | 2021 |
|---|---|---|
| i. Cash flows from operating activities: | | |
| Cash received from sales of goods and services | 1,645,511,268.98 | 1,388,179,406.41 |
| Net increase in customer deposits and interbank deposits | | |
| Net increase in borrowing from central banks | | |
| Net increase in remittances to other financial institutions | | |
| Cash received from premiums for original insurance contracts | | |
| Net cash received from reinsurance operations | | |
| Net increase in policyholder deposits and investments | | |
| Cash received for interest, fees and commissions | | |
| Net increase in inward remittances | | |
| Net increase in funding for repurchase operations | | |
| Net cash received from agency trading of securities | | |
| Tax refunds received | 112,548,823.16 | 154,229,747.86 |
| Other cash received in relation to operating activities | 129,432,786.93 | 128,844,960.70 |
| Subtotal cash inflow from operating activities | 1,887,492,879.07 | 1,671,254,114.97 |
| Cash paid for goods and services | 1,417,951,758.60 | 1,482,432,480.24 |
| Net increase in loans and advances to customers | | |
| Net increase in deposits with | | |

| | | |
|---|---|---|
| central banks and interbanks | | |
| Cash payments for original insurance contract claims | | |
| Net increase in funds disbursed | | |
| Cash paid for interest, fees and commissions | | |
| Cash for payment of policy dividends | | |
| Cash paid to and for employees | 247,936,299.84 | 232,028,105.73 |
| Taxes paid | 27,702,119.15 | 22,541,792.37 |
| Payments of other cash related to operating activities | 170,219,682.36 | 171,551,740.06 |
| Subtotal cash outflows from operating activities | 1,863,809,859.95 | 1,908,554,118.40 |
| Net cash flows from operating activities | 23,683,019.12 | -237,300,003.43 |
| II. Cash flows from investing activities: | | |
| Cash received from recovery of investments | | |
| Cash received from investment income | | 25,944,672.50 |
| Disposal of fixed assets, intangible assets and other long-lived assets<br>Net cash recovered from assets during the period | 303,447.31 | |
| Disposal of subsidiaries and other operating units received<br>Net cash | | |
| Other cash received related to investing activities | 17,674,763.47 | 20,512,000.00 |
| Subtotal cash inflow from investing activities | 17,978,210.78 | 46,456,672.50 |
| Acquisition and construction of fixed assets, intangible assets and other long-lived assets<br>Cash paid for period assets | 138,969,643.94 | 176,357,210.61 |
| Cash paid for investments | 17,902,836.80 | |
| Net increase in pledged loans | | |
| Acquisition of payments from subsidiaries and other operating units<br>Net cash | | |
| Payments of other cash related to investing activities | 29,557,694.43 | 11,270,399.47 |
| Subtotal cash outflows from investing activities | 186,430,175.17 | 187,627,610.08 |
| Net cash flows from investing activities | -168,451,964.39 | -141,170,937.58 |
| III. Cash flows from financing activities: | | |
| Cash received from absorption of investments | | |
| Of which: Receipts from minority investments in subsidiaries<br>cash received | | |
| Cash received for borrowings | 1,115,705,330.35 | 1,182,589,494.79 |

| | | |
|---|---|---|
| Other cash received related to financing activities | 78,000,000.00 | |
| Subtotal cash inflow from financing activities | 1,193,705,330.35 | 1,182,589,494.79 |
| Cash paid for debt service | 945,385,320.53 | 770,083,014.79 |
| Cash paid for distribution of dividends, profits or repayment of interest | 49,160,070.99 | 39,634,828.21 |
| Of which: Shares paid by subsidiaries to minority shareholders<br>Profit, profit | | |
| Other cash payments related to financing activities | 65,003,695.78 | 16,129,194.97 |
| Subtotal cash outflows from financing activities | 1,059,549,087.30 | 825,847,037.97 |
| Net cash flows from financing activities | 134,156,243.05 | 356,742,456.82 |
| iv. effects of exchange rate changes on cash and cash equivalents affect (usually adversely) | 5,190,410.49 | -13,442,546.14 |
| V. Net increase in cash and cash equivalents | -5,422,291.73 | -35,171,030.33 |
| Add: Cash and cash equivalents balance at beginning of period | 60,454,867.97 | 95,625,898.30 |
| VI. Cash and cash equivalents balance at end of period | 55,032,576.24 | 60,454,867.97 |

## 6. Parent company statement of cash flows

Unit: Yuan

| sports event | 2022 | 2021 |
|---|---|---|
| i. Cash flows from operating activities: | | |
| Cash received from sales of goods and services | 1,261,431,563.99 | 1,134,030,517.21 |
| Tax refunds received | 73,665,103.42 | 114,773,070.93 |
| Other cash received in relation to operating activities | 108,758,925.63 | 126,514,357.83 |
| Subtotal cash inflow from operating activities | 1,443,855,593.04 | 1,375,317,945.97 |
| Cash paid for goods and services | 792,603,262.08 | 1,153,795,760.08 |
| Cash paid to and for employees | 163,625,899.22 | 182,585,672.52 |
| Taxes paid | 20,096,250.58 | 16,652,755.92 |
| Payments of other cash related to operating activities | 106,997,804.31 | 141,761,665.62 |
| Subtotal cash outflows from operating activities | 1,083,323,216.19 | 1,494,795,854.14 |
| Net cash flows from operating activities | 360,532,376.85 | -119,477,908.17 |
| II. Cash flows from investing activities: | | |
| Cash received from recovery of investments | | |
| Cash received from investment income | | 25,944,672.50 |
| Disposal of fixed assets, intangible assets and other long-lived assets<br>Net cash recovered from assets during the period | 50,000.00 | |
| Disposal of subsidiaries and other operating units received<br>Net cash | | |
| Other cash received related to investing activities | 599,868,989.68 | 328,158,277.00 |

| | | |
|---|---|---|
| Subtotal cash outflows from financing activities | 911,052,728.50 | 781,138,888.94 |
| Net cash flows from financing activities | 23,269,188.95 | 364,138,577.91 |
| iv. effects of exchange rate changes on cash and cash equivalents affect (usually adversely) | 23,096,640.27 | -1,087,702.41 |
| V. Net increase in cash and cash equivalents | 9,566,760.46 | -16,391,008.33 |
| Add: Cash and cash equivalents balance at beginning of period | 24,393,682.36 | 40,784,690.69 |
| VI. Cash and cash equivalents balance at end of period | 33,960,442.82 | 24,393,682.36 |

## 7. Consolidated statement of changes in equity

Amount for the period

Unit: Yuan

| sports event | 2022 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Equity attributable to owners of the parent company | | | | | | | | | | | | Minority interests | Total owners' equity |
| | equity | Other equity instruments | | | capital surplus | diminish: Stock pile Unit | Other comprehensive income | earmark | surplus surplus | -General risk provision | unallocated profit | therest | Subtotal | |
| | | preferred share | perpetual bond | therest | | | | | | | | | | |
| I. Prior year closing balance | 160,000,000.00 | | | | 450,059,488.42 | | -3,556,327.38 | | 40,835,988.95 | | 309,176,453.78 | | 956,515,603.77 | | 956,515,603.77 |
| Add: change in accounting policy | | | | | | | | | | | | | | | |
| Correction of prior period errors | | | | | | | | | | | | | | | |
| Same-control | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| business combinations | | | | | | | | | | | | | | | |
| it (refers sth. preceding it) (used for either sex when the sex is unknown or unimportant) | | | | | | | | | | | | | | | |
| II. Opening balance for the year | 160,000,000.00 | | | | 450,059,488.42 | | -3,556,327.38 | | 40,835,988.95 | | 309,176,453.78 | | 956,515,603.77 | | 956,515,603.77 |
| III. Amount of increase or decrease during the period (decreases are indicate | | | | | 5,105,371.43 | | 1,771,464.79 | | 3,538,760.09 | | -13,087,708.80 | | -2,672,112.49 | | -2,672,112.49 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| d by a "_" sign) | | | | | | | | | | | | | | | |
| (i) General | | | | | | | 1,771,464.79 | | | | 11,251,051.29 | | 13,022,516.08 | | 13,022,516.08 |
| Total combined income horizontal tablet or inscribed board | | | | | | | | | | | | | | | |
| (ii) Owners' inputs and reductions in capital | | | | | 5,105,371.43 | | | | | | | | 5,105,371.43 | | 5,105,371.43 |
| 1. Ordinary shares invested by owners | | | | | | | | | | | | | | | |
| 2. Capital contributions by holders of other equity instruments | | | | | | | | | | | | | | | |
| 3. Amount of share-based payments | | | | | 5,105,371.43 | | | | | | | | 5,105,371.43 | | 5,105,371.43 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| credited to owners' equity | | | | | | | | | | | | | | | |
| 4. Other | | | | | | | | | | | | | | | |
| (iii) Distribution of profits | | | | | | | | | 3,538,760.09 | | -24,338,760.09 | | -20,800,000.00 | | -20,800,000.00 |
| 1. Withdrawal of surplus reserves | | | | | | | | | 3,538,760.09 | | -3,538,760.09 | | | | |
| 2. Provision for general risks | | | | | | | | | | | | | | | |
| 3. Distribution to owners (or shareholders) | | | | | | | | | | | -20,800,000.00 | | -20,800,000.00 | | -20,800,000.00 |
| 4. Other | | | | | | | | | | | | | | | |
| (iv) Internal carry-forward of owners' equity | | | | | | | | | | | | | | | |
| 1. Capital stock capital increase | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Capital (or shares) (this) | | | | | | | | | | | | | | | |
| 2. Transfer of surplus to capital (or share capital) | | | | | | | | | | | | | | | |
| 3. Surplus surpluses to cover losses | | | | | | | | | | | | | | | |
| 4. Transfer of changes in defined benefit plans to retained earnings | | | | | | | | | | | | | | | |
| 5. Other comprehensive income carried forward to retained earnings | | | | | | | | | | | | | | | |
| 6. Other | | | | | | | | | | | | | | | |
| (v) Earmarked reserves | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Withdrawals during the period | | | | | | | | | | | | | | | |
| 2. Use during the period | | | | | | | | | | | | | | | |
| (vi) Other | | | | | | | | | | | | | | | |
| IV. Closing balance for the period | 160,000,000.00 | | | | 455,164,859.85 | | -1,784,862.59 | | 44,374,749.04 | | 296,088,744.98 | | 953,843,491.28 | | 953,843,491.28 |

Prior period amount

Unit: Yuan

| sports event | 2021 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Equity attributable to owners of the parent company | | | | | | | | | | | | Minority interests | Total owners' equity |
| | share capital | Other equity instruments | | | capital surplus | Less: Treasury stock | Other comprehensive income | earmark | surplus surplus | -General risk provision | unallocated profit | therest | Subtotal | |
| | | preferred share | perpetual bond | therest | | | | | | | | | | |
| I. Prior year closing balance | 160,000,000.00 | | | | 449,231,040.80 | | -457,799.60 | | 31,690,049.42 | | 278,799,518.29 | | 919,262,808.91 | | 919,262,808.91 |
| plus: Change in accounting policy | | | | | | | | | | | | | | | |
| Correction of periodical | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| errors | | | | | | | | | | | | | | | |
| Business combinations under one control | | | | | | | | | | | | | | | |
| (used for either sex when the sex is unknown or unimportant) | | | | | | | | | | | | | | | |
| II. Opening balance for the year | 160,000,000.00 | | | | 449,231,040.80 | | -457,799.60 | | 31,690,049.42 | | 278,799,518.29 | | 919,262,808.91 | | 919,262,808.91 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| III. Increase/decrease during the period (Decrease to "-") | | | | | 828,447.62 | | -3,098,527.78 | | 9,145,939.53 | | 30,376,935.49 | | 37,252,794.86 | | 37,252,794.86 |
| ordinal number (columns) | | | | | | | | | | | | | | | |
| (i) Total comprehensive income | | | | | | | -3,098,527.78 | | | | 55,522,875.02 | | 52,424,347.24 | | 52,424,347.24 |
| (ii) Owners' inputs and reductions in capital | | | | | 828,447.62 | | | | | | | | 828,447.62 | | 828,447.62 |
| 1. Ordinary shares invested by owners | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2. Capital contributions by holders of other equity instruments | | | | | | | | | | | | | | | |
| 3. Amount of share-based payments credited to owners' equity | | | | | 828,447.62 | | | | | | | | 828,447.62 | | 828,447.62 |
| 4. Other | | | | | | | | | | | | | | | |
| (iii) Distribution of profits | | | | | | | | | 9,145,939.53 | | -25,145,939.53 | | -16,000,000.00 | | -16,000,000.00 |
| 1. Withdrawal of surplus reserves | | | | | | | | | 9,145,939.53 | | -9,145,939.53 | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2. Extraction of general risk tolerance | | | | | | | | | | | | | | | |
| provide or equip | | | | | | | | | | | | | | | |
| 3. For owners (or shareholders) distribution | | | | | | | | | | | -16,000,000.00 | | -16,000,000.00 | | -16,000,000.00 |
| 4. Other | | | | | | | | | | | | | | | |
| (iv) Internal carry-forward of owners' equity | | | | | | | | | | | | | | | |
| 1. Transfer of capital surplus to capital (or share capita | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| l) | | | | | | | | | | | | | | | |
| 2. Transfer of surplus to capital (or share capital) | | | | | | | | | | | | | | | |
| 3. Surplus surpluses to cover losses | | | | | | | | | | | | | | | |
| 4. Transfer of changes in defined benefit plans to retained earnings | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5. Other comprehensive income balance extant | | | | | | | | | | | | | | | |
| proceed | | | | | | | | | | | | | | | |
| 6. Other | | | | | | | | | | | | | | | |
| (v) Earmarked reserves | | | | | | | | | | | | | | | |
| 1. This life-cycle extraction | | | | | | | | | | | | | | | |
| 2. Use during the period | | | | | | | | | | | | | | | |
| (vi) Other | | | | | | | | | | | | | | | |
| IV. Closing balance for the period | 160,000,000.00 | | | | 450,059,488.42 | | -3,556,327.38 | | 40,835,988.95 | | 309,176,453.78 | | 956,515,603.77 | | 956,515,603.77 |

## 8. Statement of changes in equity of the parent company

Amount for the period

Unit: Yuan

| sports event | 2022 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | share capital | Other equity instruments | | | capital surplus | Less: Treasury stock | Other comprehensive income | earmark | surplus surplus | unallocated profit | the rest | Total owners' equity |
| | | preferred share | perpetual bond | the rest | | | | | | | | |
| I. Prior year closing balance | 160,000,000.00 | | | | 450,059,488.42 | | | | 40,835,988.95 | 372,278,935.91 | | 1,023,174,413.28 |
| Add: change in accounting policy | | | | | | | | | | | | |
| Correction of prior period errors | | | | | | | | | | | | |
| the rest | | | | | | | | | | | | |
| II. Opening balance for the year | 160,000,000.00 | | | | 450,059,488.42 | | | | 40,835,988.95 | 372,278,935.91 | | 1,023,174,413.28 |
| III. Changes during the period (Decrease is indicated by a "-" sign) | | | | | 5,105,371.43 | | | | 3,538,760.09 | 11,048,840.80 | | 19,692,972.32 |
| (i) Total comprehensive income | | | | | | | | | | 35,387,600.89 | | 35,387,600.89 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (ii) Owners' inputs and reductions in capital | | | | | 5,105,371.43 | | | | | | | 5,105,371.43 |
| 1. Ordinary shares invested by owners | | | | | | | | | | | | |
| 2. Capital contributions by holders of other equity instruments | | | | | | | | | | | | |
| 3. Amount of share-based payments credited to owners' equity | | | | | 5,105,371.43 | | | | | | | 5,105,371.43 |
| 4. Other | | | | | | | | | | | | |
| (iii) Distribution of profits | | | | | | | | | 3,538,760.09 | -24,338,760.09 | | -20,800,000.00 |
| 1. Withdrawal of surplus reserves | | | | | | | | | 3,538,760.09 | -3,538,760.09 | | |
| 2. Distribution to owners (or shareholders) | | | | | | | | | | -20,800,000.00 | | -20,800,000.00 |
| 3. Other | | | | | | | | | | | | |
| (iv) Internal balance of owners' equity | | | | | | | | | | | | |
| classifier for repeated actions | | | | | | | | | | | | |
| 1. Transfer of capital surplus to capital (or share capital) | | | | | | | | | | | | |
| 2. Transfer of surplus to capital (or share capital) | | | | | | | | | | | | |
| 3. Surplus surpluses to cover losses | | | | | | | | | | | | |
| 4. Transfer of changes in defined benefit plans to retained earnings | | | | | | | | | | | | |
| 5. Other comprehensive income carried forward to retained earnings | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6. Other | | | | | | | | | | | | |
| (v) Earmarked reserves | | | | | | | | | | | | |
| 1. Withdrawals during the period | | | | | | | | | | | | |
| 2. Use during the period | | | | | | | | | | | | |
| (vi) Other | | | | | | | | | | | | |
| IV. Closing balance for the period | 160,000,000.00 | | | | 455,164,859.85 | | | | 44,374,749.04 | 383,327,776.71 | | 1,042,867,385.60 |

Prior period amount

Unit: Yuan

| sports event | 2021 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | equity | Other equity instruments | | | capital surplus | Less: Treasury stock | Other comprehensive income | earmark | surplus surplus | unallocated profit | the rest | Total owners' equity |
| | | preferential shares | perpetual bond | the rest | | | | | | | | |
| I. Prior year closing balance | 160,000,000.00 | | | | 449,231,040.80 | | | | 31,690,049.42 | 305,965,480.15 | | 946,886,570.37 |
| Add: change in accounting policy | | | | | | | | | | | | |
| Correction of prior period errors | | | | | | | | | | | | |
| the rest | | | | | | | | | | | | |
| II. Opening balance for the year | 160,000,000.00 | | | | 449,231,040.80 | | | | 31,690,049.42 | 305,965,480.15 | | 946,886,570.37 |
| III. Changes during the period (Decrease is indicated by a "-" sign) | | | | | 828,447.62 | | | | 9,145,939.53 | 66,313,455.76 | | 76,287,842.91 |
| (i) Total comprehensive income | | | | | | | | | | 91,459,395.29 | | 91,459,395.29 |
| (ii) Owners' inputs and reductions in capital | | | | | 828,447.62 | | | | | | | 828,447.62 |
| 1. Ordinary shares | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| invested by owners | | | | | | | | | | | | |
| 2. Capital contributions by holders of other equity instruments | | | | | | | | | | | | |
| 3. Amount of share-based payments credited to owners' equity | | | | | 828,447.62 | | | | | | | 828,447.62 |
| 4. Other | | | | | | | | | | | | |
| (iii) Distribution of profits | | | | | | | | | 9,145,939.53 | -25,145,939.53 | | -16,000,000.00 |
| 1. Withdrawal of surplus reserves | | | | | | | | | 9,145,939.53 | -9,145,939.53 | | |
| 2. Distribution to owners (or shareholders) | | | | | | | | | | -16,000,000.00 | | -16,000,000.00 |
| 3. Other | | | | | | | | | | | | |
| (iv) Internal carry-forward of owners' equity | | | | | | | | | | | | |
| 1. Transfer of capital surplus to capital (or | | | | | | | | | | | | |
| (Share capital) | | | | | | | | | | | | |
| 2. Transfer of surplus to capital (or share capital) | | | | | | | | | | | | |
| 3. Surplus surpluses to cover losses | | | | | | | | | | | | |
| 4. Transfer of changes in defined benefit plans to retained earnings | | | | | | | | | | | | |
| 5. Other comprehensive income carried forward to retained earnings | | | | | | | | | | | | |
| 6. Other | | | | | | | | | | | | |
| (v) Earmarked reserves | | | | | | | | | | | | |
| 1. Withdrawals during | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| the period | | | | | | | | | | | | |
| 2. Use during the period | | | | | | | | | | | | |
| (vi) Other | | | | | | | | | | | | |
| IV. Closing balance for the period | 160,000,000.00 | | | | 450,059,488.42 | | | | 40,835,988.95 | 372,278,935.91 | | 1,023,174,413.28 |

## III. Basic company information

(hereinafter referred to as the Company or the Company) was formerly known as Ningbo DAYE Garden Equipment Co., Ltd. (hereinafter referred to as DAYE Co., Ltd.), which was established with capital invested by an overseas legal person, SKA INTERNATIONAL.PTY.LTD, and was registered with the Administration for Industry and Commerce of Ningbo on 17 February 2006, with its head office located in Ningbo City, Zhejiang Province. The headquarter is located in Ningbo City, Zhejiang Province. The company now holds the unified social credit code
Business licence 91330281784320546U, with registered capital of RMB 160 million and total number of shares of RMB 160 million (par value RMB 1 per share). The total number of shares is 16,000,000 shares (par value of RMB1 per share), of which 105,000,000 A shares are in circulation with limited conditions of sale and 55,000,000 A shares are in circulation with unlimited conditions of sale. On 1 September 2020, the Company's shares were listed and traded on the Shenzhen Stock Exchange.

The Company belongs to the specialised equipment manufacturing industry. The main business activities are engaged in the research and development, design, manufacture and sale of lawn mowers, grass beaters/ brushcutters, other power machinery and accessories.
The products mainly include lawn mowers, grass beaters/ brushcutters, other power machinery and accessories.

These financial statements were approved for external reporting by the Company's Board of Directors on 14 April 2023 at its third meeting.

The Company included 13 subsidiaries, including Ningbo Leader Intelligent Equipment Co., Ltd, DAYE EUROPE GMBH, DAYE NORTH AMERICA, INC., DAYE INTERNATIONAL CO., LIMITED and Ningbo Hongyue Intelligent Technology Co. The details are set out in Notes VIII and IX to these financial statements.

## IV. Basis of preparation of the financial statements

### 1. Basis of preparation

The Company's financial statements

have been prepared on a going concern

basis. **2. Going concern**

There are no matters or circumstances that cast significant doubt on the Company's ability to continue as a going concern for the 12 months from the end of the reporting period.

## v. significant accounting policies and accounting estimates

Specific Accounting Policies and Accounting Estimates Reminder:
Important Note: The Company has formulated specific accounting policies and accounting estimates for transactions or events such as impairment of financial instruments, depreciation of fixed assets, depreciation of right-of-use assets, amortisation of intangible assets and revenue recognition in accordance with the actual production and operating characteristics.

### 1. Statement of compliance with enterprise accounting standards

The financial statements prepared by the Company comply with the requirements of the Accounting Standards for Business Enterprises and give a true and complete picture of the Company's financial position, results of operations and cash flows and other relevant information.

## 2. Accounting period

The accounting year begins on 1 January and ends on 31 December of the Gregorian calendar.

## 3. Business cycle

The Company operates businesses with short operating cycles and uses 12 months as the standard for classifying the liquidity of its assets and liabilities.

## 4. Currency of account

The Company and its domestic subsidiaries use Renminbi (RMB) as the local currency of account, and its foreign subsidiaries select the currency of the primary economic environment in which they operate as the local currency of account.

## 5. Accounting treatment of business combinations under the same control and non-same control

1. Accounting treatment of business combinations under the same control

Assets and liabilities acquired by the Company in a business combination are measured at the carrying value of the party being combined in the consolidated financial statements of the party ultimately in control at the date of the combination. The Company adjusts its capital surplus by the difference between the book value of the share of the equity of the party being consolidated in the consolidated financial statements of the party ultimately in control and the book value of the consideration paid for the consolidation or the total nominal value of the shares issued; if capital surplus is not sufficient to be eliminated, it is adjusted to retained earnings.

2. Accounting for business combinations not under the same control

The Company recognises goodwill at the date of purchase for the difference between the cost of consolidation and the share of fair value of the identifiable net assets of the acquiree acquired in the consolidation; if the cost of consolidation is less than the share of fair value of the identifiable net assets of the acquiree acquired in the consolidation, the Company firstly reviews the fair value of the acquiree's identifiable assets, liabilities and contingent liabilities, as well as the measurement of consolidation cost, and if, after the review, the cost of consolidation remains If the cost of consolidation, after review, is still less than the fair value of the acquiree's identifiable net assets, the difference is recognised in profit or loss for the current period.

## 6. Methodology for the preparation of consolidated financial statements

The Parent Company includes all subsidiaries it controls in the scope of consolidation of the consolidated financial statements. The consolidated financial statements are based on the financial statements of the Parent Company and its subsidiaries and are prepared by the Parent Company in accordance with Accounting Standard 33 - Consolidated Financial Statements based on other relevant information.

## 7. Classification of joint venture arrangements and accounting treatment of joint operations

1. Joint venture arrangements are classified as joint operations and joint ventures.
2. When the company is a joint venture partner in a joint operation, the following items related to the share of interest in the joint operation are recognised:

(1) Recognition of individually held assets and of jointly held assets on a shareholding basis;

(2) Recognition of individually assumed liabilities and recognition of jointly assumed liabilities on a shareholding basis;

(3) Recognise revenue from the sale of the company's share of common operating output;

(4) Revenue from joint operations arising from the sale of assets is recognised on the basis of the company's share of ownership;

(5) Recognition of expenses incurred separately and expenses incurred in joint operations based on the company's share of ownership. **8. Criteria for determining cash and cash equivalents**

Cash shown in the statement of cash flows represents cash on hand and deposits that are readily available for payment. Cash equivalents are cash held by the enterprise The Company's investments are short-term, highly liquid, easily convertible to known amounts of cash, and subject to minimal risk of changes in value. **9. Foreign currency operations and translation of foreign currency statements**

1. Translation of foreign currency operations

Foreign currency transactions are translated into Renminbi amounts at initial recognition using the spot exchange rate at the date of the transaction. At the balance sheet date, foreign currency monetary items are translated using the spot exchange rate at the balance sheet date, and exchange differences arising from the difference in exchange rates, except for the exchange differences on the principal of and interest on specialised borrowings in foreign currencies relating to the acquisition and construction of assets eligible for capitalisation, are recognised in profit or loss for the current period; foreign currency non-monetary items measured at historical cost continue to be translated using the spot exchange rate at the date of the transaction, with no change in the Renminbi amount; foreign currency non-monetary items measured at fair value are translated using the spot exchange rate at the date of determination of the fair value, with the difference being recognised in profit or loss for the current period. Non-monetary items measured at fair value in foreign currencies are translated using the spot exchange rate at the date of determination of fair value, with the difference being recognised in profit or loss or other comprehensive income for the current period.

2. Translation of foreign currency financial statements

Assets and liabilities in the balance sheet are translated using the spot exchange rate at the balance sheet date; items in equity, except for "undistributed profits", are translated using the spot exchange rate at the date of the transaction; and items in income and expenses in the income statement are translated using the spot exchange rate at the date of the transaction.

Differences in the translation of foreign currency financial statements arising from the above translations are included in other comprehensive income.

## 10. Financial instruments

1. Classification of financial assets and financial liabilities

Financial assets are classified into the following three categories at initial recognition: (1) financial assets at amortised cost; (2) financial assets at fair value through other comprehensive income; and (3) financial assets at fair value through profit or loss.

Financial liabilities are classified into the following four categories on initial recognition: (1) Financial liabilities at fair value through profit or loss;
(2) Financial liabilities resulting from transfers of financial assets that do not meet the conditions for derecognition or from continued involvement in the transferred financial assets;
(3) Financial guarantee contracts that do not fall under (1) or (2) above, and loan commitments that do not fall under (1) above and that are loaned at a lower-than-market interest rate; and (4) Financial liabilities measured at amortised cost.

2. Basis of recognition, measurement and derecognition of financial assets and financial liabilities

(1) Basis of recognition and initial measurement of financial assets and financial liabilities

A financial asset or a financial liability is recognised when the Company becomes a party to the contractual provisions of the financial instrument. Upon initial recognition of a financial asset or a financial liability, it is measured at fair value; for financial assets and financial liabilities at fair value through profit or loss, the related transaction costs

directly to profit or loss for the current period; for other categories of financial assets or financial liabilities, the related transaction costs are included in the initial recognition amount. However, if the receivables initially recognised by the Company do not contain significant financing components or if the Company does not consider the financing components in contracts that are less than one year old, they are initially measured at the transaction price as defined in ASBE No. 14 - Revenue.

(2) Subsequent measurement of financial assets

1) Financial assets measured at amortised cost

Subsequent measurement at amortised cost is carried out using the effective interest method. Gains or losses arising from financial assets measured at amortised cost that are not part of any hedging relationship are recognized in profit or loss when the asset is derecognized, reclassified, amortized in accordance with the effective interest rate method or recognized as impaired.

2) Investments in debt instruments at fair value through other comprehensive income

Fair value is used for subsequent measurement. Interest, impairment losses or gains and exchange gains or losses calculated using the effective interest rate method are recognised in profit or loss, while other gains or losses are recognised in other comprehensive income. Upon derecognition, the cumulative gain or loss previously recognised in other comprehensive income is transferred from other comprehensive income to current profit or loss.

3) Investments in equity instruments at fair value through other comprehensive income

Fair value is used for subsequent measurement. Dividends received (except for those attributable to the recovery of investment costs) are recognised in profit or loss, and other gains or losses are recognised in other comprehensive income. Upon derecognition, the cumulative gain or loss previously recorded in other comprehensive income is transferred from other comprehensive income to retained earnings.

4) Financial assets at fair value through profit or loss

Gains or losses arising from subsequent measurement using fair value, including interest and dividend income, are recognised in profit or loss unless the financial asset is part of a hedging relationship.

(3) Subsequent measurement of financial liabilities

1) Financial liabilities at fair value through profit or loss

Such financial liabilities include financial liabilities held for trading (including derivatives that

are financial liabilities) and financial liabilities designated as at fair value through profit or loss. These financial liabilities are subsequently measured at fair value. The amount of change in the fair value of financial liabilities designated as at fair value through profit or loss arising from changes in the company's own credit risk is recognised in other comprehensive income, unless this treatment would create or enlarge an accounting mismatch in profit or loss. Other gains or losses arising from such financial liabilities (including interest expense, changes in fair value other than those arising from changes in the company's own credit risk) are recognised in profit or loss, unless the financial liability is part of a hedging relationship. Upon derecognition, the cumulative gain or loss previously recognised in other comprehensive income is transferred from other comprehensive income to retained earnings.

2) Financial liabilities arising from transfers of financial assets that do not qualify for derecognition or from continued involvement in the transferred financial assets

Measured in accordance with the relevant provisions of AS 23 - Transfers of Financial Assets.

3) Financial guarantee contracts that do not fall under 1) or 2) above, and loan commitments that do not fall under 1) above and lend at below-market interest rates

Subsequent to initial recognition, subsequent measurement is made at the higher of: (i) the amount of the provision for losses determined in accordance with the provisions for impairment of financial instruments; and (ii) the amount initially recognised net of the cumulative amortisation determined in accordance with the provisions of Accounting Standard No. 14, "Revenue".

4) Financial liabilities measured at amortised cost

Measured at amortised cost using the effective interest method. Gains or losses arising from financial liabilities measured at amortised cost that are not part of any hedging relationship are included in profit or loss when they are derecognised and amortised using the effective interest method.

(4) Derecognition of financial assets and financial liabilities

1) Financial assets are derecognised when one of the following conditions is met:

① The contractual right to receive cash flows from financial assets has been terminated;

② A financial asset is transferred and the transfer satisfies the requirements for derecognition of a financial asset under ASBE No. 23, "Transfers of Financial Assets".

2) When a financial liability (or a portion of a financial liability) is discharged from a present obligation, the financial liability (or the portion of the financial liability) is derecognised accordingly.

3. Basis of recognition and measurement of transfers of financial assets

If the company transfers substantially all the risks and rewards of ownership of a financial asset, it derecognises the financial asset and recognises the rights and obligations arising from or retained in the transfer as a separate asset or liability; if it retains substantially all the risks and rewards of ownership of a financial asset, it continues to recognise the transferred financial asset. If the company neither transfers nor retains substantially all of the risks and rewards of ownership of a financial asset, the company shall deal with the following situations: (1) if it does not retain control of the financial asset, derecognise the financial asset and recognise the rights and obligations arising from or retained in the transfer as a separate asset or liability; (2) if it retains control of the financial asset, recognise the relevant financial asset to the same extent as if it continued to be involved in the transferred financial asset, and recognise the relevant liability accordingly. financial assets and recognise the related liabilities accordingly.

If the transfer of a financial asset meets the conditions for derecognition, the difference

between (1) the carrying amount of the transferred financial asset at the date of derecognition and (2) the sum of the consideration received for the transfer of the financial asset and the amount of the derecognition portion of the cumulative change in the fair value of the transferred financial asset that would have been recognised directly in other comprehensive income (for transfers involving investments in debt instruments that are carried at fair value through other comprehensive income), the amount of derecognition portion of the transfer of the transferred financial asset is the sum of the amount of the derecognition portion of the transfer of the transfer of the transferred financial asset. (the financial assets involved in the transfer are investments in debt instruments at fair value through other comprehensive income). If a portion of a financial asset is transferred and the transferred portion as a whole meets the conditions for derecognition, the carrying amount of the financial asset as a whole before the transfer is apportioned between the derecognition portion and the continued recognition portion based on their respective relative fair values at the date of transfer, and the difference between the amount of the the sum of the amount corresponding to the derecognition portion of the cumulative changes in fair value that was previously recorded directly in other comprehensive income (the financial assets involved in the transfer are investments in debt instruments at fair value through other comprehensive income).

4. Methods of determining the fair value of financial assets and financial liabilities

The Company determines the fair value of the underlying financial assets and financial liabilities using valuation techniques that are appropriate in the circumstances and supported by sufficient available data and other information. The Company categorises the inputs used in the valuation techniques into the following hierarchy and uses them sequentially:

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

(2) Level 2 inputs are inputs other than level 1 inputs that are observable for the underlying asset or liability, either directly or indirectly, including: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; observable inputs other than quoted prices, such as interest rates and yield curves that are observable in the normal intervals between quoted prices; and market validated inputs;

(3) Level 3 inputs are unobservable inputs for the underlying asset or liability, including interest rates that are not directly observable or cannot be verified by observable market data, equity volatility, future cash flows from abandonment obligations assumed in a business combination, and financial projections made using own data.

5. Impairment of financial instruments

(1) Measurement and accounting for impairment of financial instruments

The Company uses expected credit losses as the basis for impairment of financial assets measured at amortised cost, investments in debt instruments at fair value through other comprehensive income, contract assets, lease receivables, loan commitments classified as other than financial liabilities at fair value through profit or loss, financial liabilities that are not classified as financial liabilities at fair value through profit or loss, or financial guarantee contracts for which the transfer of the financial asset does not meet the conditions for derecognition or that continue to be involved in the financial liability created by the transferred financial asset, and recognises a provision for loss. Financial guarantee contracts for which the transfer of financial assets does not meet the conditions for derecognition or for which there is a continuing involvement in the financial liability arising from the transferred financial asset are treated as impaired and a loss provision is recognised.

Expected credit losses, the weighted average of credit losses on financial instruments weighted by the risk of default. Credit losses are the difference between all contractual cash flows receivable by the company under the contract, discounted at the original effective interest rate,

and all cash flows expected to be collected, i.e., the present value of all cash shortfalls. In particular, for financial assets purchased or originated by the company that are credit impaired, they are discounted at the credit-adjusted effective interest rate of the financial asset.

For financial assets purchased or originated that have suffered credit impairment, the company recognises a provision for loss at the balance sheet date only for the cumulative change in expected credit losses over the entire period of existence since initial recognition.

For lease receivables, receivables resulting from transactions regulated by ASBE 14 - Revenue and contract assets, the Company applies a simplified measurement approach to measure the allowance for losses at an amount equal to the expected credit losses over the entire duration.

For financial assets other than those measured above, the Company assesses at each balance sheet date whether there has been a significant increase in credit risk since initial recognition. If there has been a significant increase in credit risk since initial recognition, the Company measures the allowance for losses as the amount of expected credit losses over the life of the financial instrument; if there has not been a significant increase in credit risk since initial recognition, the Company measures the allowance for losses as the amount of expected credit losses over the next 12 months.

The company uses available reasonable and supportable information, including forward-looking information, to determine whether the credit risk of a financial instrument has increased significantly since initial recognition by comparing the risk of default at the balance sheet date with the risk of default at the date of initial recognition.

At the balance sheet date, if the company judges that a financial instrument has only a low credit risk, it is assumed that the credit risk of the financial instrument has not increased significantly since initial recognition.

The Company assesses expected credit risk and measures expected credit losses on the basis of individual financial instruments or portfolios of financial instruments. When a portfolio of financial instruments is used as a basis, the company classifies the financial instruments into portfolios based on common risk characteristics.

The company remeasures the expected credit losses at each balance sheet date, and the resulting increase or reversal of the amount of the loss allowance is recognised as an impairment loss or gain in profit or loss for the period. For financial assets carried at amortised cost, the allowance for losses is offset against the carrying amount of the financial asset as stated in the balance sheet; for debt investments carried at fair value through other comprehensive income, the Company recognises the allowance for losses in other comprehensive income and does not offset the carrying amount of the financial asset.

(2) Financial instruments that assess expected credit risk on a portfolio basis and measure expected credit losses using a three-stage model

| item item | Basis for determining the portfolio | Methodology for measuring expected credit losses |
|---|---|---|
| Other receivables - deposits receivable Margin portfolios | Nature of payment | Expected credit losses are calculated by reference to historical credit loss experience, taking into account current conditions and forecasts of future economic conditions, through default exposures and expected credit loss rates over the next 12 months or over the entire duration of the programme. |
| Other receivables - standby receivables gold standard | | |
| Other receivables - scope of consolidation Intra-associative transactions portfolio | | |

(3) Receivables and contract assets with expected credit losses measured on a portfolio basis using a simplified measurement approach

1) Specific portfolios and measurement of expected credit losses

| item item | Basis for determining the portfolio | Methodology for measuring expected credit losses |
|---|---|---|

| | | |
|---|---|---|
| Bankers' acceptances receivable | promissory note drawer | With reference to historical credit loss experience, current conditions and forecasts of future economic conditions, through default risk exposures and expected credit throughout the life of the<br>Loss ratio, calculation of expected credit losses |
| Commercial acceptances receivable | age of accounts | The ageing of accounts receivable and the expected credit over the life of the accounts receivable are prepared by reference to historical credit loss experience, current conditions and forecasts of future economic conditions.<br>Loss ratio comparison table to calculate expected credit losses |
| Accounts receivable - ageing portfolio | | |
| Accounts receivable - portfolio of related transactions within the scope of consolidation | Related parties within the scope of consolidation | The ageing of accounts receivable and the expected credit over the life of the accounts receivable are prepared by reference to historical credit loss experience, current conditions and forecasts of future economic conditions.<br>Loss ratio comparison table to calculate expected credit losses |

| age of accounts age | accounts receivable<br>Expected credit loss ratio (per cent) |
|---|---|
| Less than 1 year (inclusive, same below) | 3.00 |
| 1-2 years | 10.00 |
| 2-3 years | 20.00 |
| 3-4 years | 30.00 |
| 4-5 years | 50.00 |
| More than 5 years | 100.00 |

2) Accounts receivable - ageing portfolio ageing versus expected credit loss ratio over the entire life of the portfolio

6. Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities are presented separately in the balance sheet and are not offset against each other. However, the company presents the net amount after offsetting each other in the balance sheet if the following conditions are simultaneously met: (1)

the company has a legal right to offset the recognised amount and such legal right is currently enforceable; (2) the company plans to settle the net amount or to realise the financial asset and settle the financial liability at the same time.

For transfers of financial assets that do not meet the conditions for derecognition,

the Company does not offset the transferred financial assets and related liabilities. **11.**

**Inventories**

1. Classification of inventories

Inventories include finished goods or merchandise held for sale in the ordinary course of activities, work in progress in the production process, materials and supplies consumed in the production process or in the provision of labour.

2. Method of valuation of inventories issued

The weighted average method is used for the issuance of inventories on a lump sum basis at the end of the month.

3. Basis for determining net realisable value of inventories

At the balance sheet date, inventories are measured at the lower of cost or net realisable value, and a provision for decline in value of inventories is made for the difference between the cost of individual inventories and their net realisable value. The net realisable value of inventories used directly for sale is determined in the normal course of production and operation by the estimated selling price of the inventories less estimated selling expenses and related taxes; the net realisable value of inventories requiring processing is determined in the normal course of production and operation by the estimated selling price of the finished goods produced less estimated costs to be incurred up to the time of completion, estimated selling expenses and related taxes; At the balance sheet date, if there is a contract price agreed for one part of the same inventory and no contract price exists for the other part, the net realisable value is determined separately and compared with its corresponding cost, and the amount of provision or reversal of allowance for decline in value of inventories is determined separately.

4. Inventory system

The inventory system is a perpetual inventory system.

5. Amortisation method for low value consumables and packaging

(1) low value consumables

Amortised in accordance with the lump sum method.

(2) packaging

Amortised in accordance with the lump sum method.

**12. Contract costs**

Assets relating to contract costs include contract acquisition costs and contract performance costs.

Incremental costs incurred by the company to acquire a contract that are expected to be recovered are recognised as an asset as contract acquisition costs. If the amortisation period of contract acquisition costs does not exceed one year, they are charged directly to profit or loss when incurred.

Costs incurred by the Company for the performance of a contract, which are not subject to the scope of regulation of the relevant standards on inventories, fixed assets or intangible assets, are recognised as an asset as contract performance costs if the following conditions are simultaneously met:

1. This cost is directly related to a current or anticipated contract that has been awarded and includes direct labour, direct materials, manufacturing overheads (or similar), costs explicitly attributable to the customer and other costs incurred solely as a result of that contract;
2. This cost increases the resources available to the company to meet its performance obligations in the future;
3. The cost is expected to be recovered.

The Company amortises assets related to contract costs to profit or loss using the same basis as revenue recognition for the goods or services to which the asset relates.

If the carrying amount of an asset related to contract costs is greater than the remaining consideration expected to be obtained for the transfer of goods or services related to that asset, less estimated future costs, the Company makes an allowance for impairment and recognises an asset impairment loss for the excess. If there is a subsequent change in the factors that impaired the asset in a previous period, such that the remaining consideration expected to be obtained from the transfer of goods or services related to the asset, less estimated costs to be incurred, is greater than the carrying value of the asset, the reversal of the provision for impairment is recognised in profit or loss for the current period, provided that the carrying value of the asset after the reversal does not exceed the carrying value of the asset at the date of the reversal, assuming that no provision for impairment had been made.

**13. Assets held for sale**

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

The Company classifies a non-current asset or disposal group as held for sale if both of the following conditions are met: (1) the sale is imminent in its current condition based on the customary practice of selling such assets or disposal groups in similar transactions; and (2) it is highly probable that the sale will occur, i.e., the Company has resolved on a plan of sale and has obtained a firm commitment to purchase, and it is expected that the sale will be completed within one year.

Non-current assets or disposal groups acquired by the Company for the sole purpose of resale are classified as held for sale at the date of acquisition if, at the date of acquisition, they satisfy the condition that "the sale is expected to be completed within one year" and it is probable that the other conditions for classification as held for sale will be fulfilled within a short period of time, usually within three months.

If a transaction between unrelated parties is not completed within one year due to one of the following reasons beyond the company's control, and the company remains committed to selling the non-current asset or disposal group, the non-current asset or disposal group continues to be classified as held for sale: (1) the buyer or other party accidentally establishes conditions leading to an extension of the sale, and the company has acted in a timely manner in response to those conditions and anticipates that it will be able to complete the transaction within one year from the time it establishes the conditions leading to an extension of the sale. Conditions that result in delays in sale

The deferral factor is successfully resolved within one year from the date of the transaction; and (2) if, due to the occurrence of rare circumstances, the sale of a non-current asset or disposal group held for sale is not completed within one year, the company has taken the necessary measures to address these new circumstances within the initial one year period and has resumed fulfilling the conditions for classification in the held-for-sale category.

2. Measurement of non-current assets or disposal groups held for sale

(1) Initial and subsequent measurement

Upon initial measurement and remeasurement of non-current assets or disposal groups held for sale at the balance sheet date, if the carrying value is higher than the fair value less costs to sell, the carrying value is written down to the fair value less costs to sell, and the amount of the write-down is recognised as an impairment loss on the asset, which is recognized in profit or loss for the current period, and a provision for impairment of the asset held for sale is also made.

For non-current assets or disposal groups classified as held for sale at the date of acquisition, they are measured initially at the lower of the amount that would have been determined had they not been classified as held for sale and the fair value less costs to sell. Except for non-current assets or disposal groups acquired in a business combination, the difference arising from the initial measurement of a non-current asset or disposal group at fair value less costs to sell is recognised in profit or loss.

The amount of asset impairment loss recognised for disposal groups held for sale is offset against the carrying amount of goodwill in the disposal group, and then against the carrying amount of each non-current asset in the disposal group on a pro rata basis according to its proportionate share of the carrying amount of the asset.

No depreciation or amortisation is provided for non-current assets held for sale or non-current assets in disposal groups, and interest and other expenses continue to be recognised for liabilities in disposal groups held for sale.

(2) Accounting for reversal of impairment losses on assets

If the fair value of non-current assets held for sale increases at a subsequent balance sheet date, net of costs to sell, the amount previously written down is restored and reversed within the amount of the impairment loss recognised on the asset after classification as held for sale, with the amount of the reversal recognised in profit or loss for the current period. Impairment losses recognised on assets before classification as held for sale are not reversed.

If the fair value of a disposal group held for sale increases at a subsequent balance sheet date, less costs to sell, the previously written down amount is restored and reversed within the amount of the asset impairment loss recognised for non-current assets after classification as held for sale, and the amount of the reversal is recognised in profit or loss for the current period. The carrying amount of goodwill and impairment losses recognised on non-current assets before they are classified as held for sale are not reversed.

The amount of subsequent reversal of impairment losses recognised for assets in disposal groups held for sale is increased proportionately to the carrying amount of each non-current asset other than goodwill in the disposal group based on its proportionate share of the carrying amount of the asset.

(3) Discontinuation of classification as held for sale and accounting for derecognition

When a non-current asset or disposal group no longer continues to be classified as held-for-sale because the conditions for classification as held-for-sale are no longer met or when a non-current asset is removed from a disposal group held-for-sale, it is measured at the lower of 1) the carrying amount before classification as held-for-sale adjusted for depreciation, amortisation or impairment that would have been recognised assuming it were not so classified and 2) the Recoverable amount.

Upon derecognition of a non-current asset held for sale or a disposal group, the unrecognised gain or loss is recognised in profit or loss for the period.

**14. Long-term equity investments**

1. Judgement of joint control, significant influence

The existence of shared control over an arrangement in accordance with the relevant agreement and the fact that the activities related to the arrangement require the unanimous agreement of the participants who share control before decisions can be made is recognised as joint control. Significant influence is recognised when there is power to participate in decision-making with respect to the financial and operating policies of the investee, but there is no ability to control, or share control with other parties over, the formulation of those policies.

2. Determination of investment costs

(1) When a business combination under the same control results in a merger in which the merging parties pay cash, transfer non-cash assets, assume liabilities or issue equity securities as consideration for the merger, the initial cost of the investment is determined at the date of the merger on the basis of the share of the book value of the equity interests of the parties to be combined in the consolidated financial statements of the party ultimately controlling the company. The difference between the initial investment cost of a long-term equity investment and the book value of the merger consideration paid or the total nominal value of the shares issued is adjusted to capital surplus; if capital surplus is insufficient to cover the difference, it is adjusted to retained earnings.

The company determines whether a long-term equity investment resulting from a business combination under the same control of the company that is effected in stages through multiple transactions is a "package deal". If it is a "package deal", each transaction is accounted for as a single transaction for the acquisition of control. If it is not a "package deal", the initial investment cost is determined at the date of consolidation based on the consolidated party's share of the book value of the consolidated party's net assets in the consolidated financial statements of the party ultimately in control. The difference between the initial investment cost of the long-term equity investment at the date of consolidation and the sum of the book value of the long-term equity investment before consolidation and the book value of the new consideration paid for the acquisition of further shares at the date of consolidation is adjusted to capital surplus; if capital surplus is not sufficient to be eliminated, it is adjusted to retained earnings.

(2) If a business combination is formed by a company not under the same control, its initial investment cost is based on the fair value of the merger consideration paid at the date of

purchase.

The Company distinguishes between individual financial statements and consolidated financial statements for the accounting treatment related to long-term equity investments resulting from non-identical control business combinations achieved in stages through multiple transactions:

1) In the individual financial statements, the sum of the carrying value of the equity investment previously held plus the cost of the additional investment is treated as the initial investment cost for the change to the cost method of accounting.

2) In the consolidated financial statements, a judgement is made as to whether a transaction is a "package deal". If it is a "package deal", each transaction is accounted for as a single acquisition of control. If the transaction is not a "package deal", the equity interest in the acquiree held prior to the date of purchase is remeasured at the fair value of the equity interest at the date of purchase, and the difference between the fair value and its carrying amount is included in investment income for the current period; if the equity interest in the acquiree held prior to the date of purchase is related to other comprehensive income under the equity method, the other comprehensive income related to it is transferred to other comprehensive income for the current period; and if the equity interest is related to other comprehensive income under the equity method, the other comprehensive income related to it is transferred to other comprehensive income. Other comprehensive income, etc. related to the equity in the investee held prior to the date of purchase is transferred to income for the period in which it is held at the date of purchase. Except for other comprehensive income resulting from the remeasurement of net liabilities or net assets of the defined benefit plan by the investee.

(3) Except for those resulting from a business combination: if acquired by cash payment, the purchase price actually paid shall be regarded as the initial investment cost; if acquired by issuance of equity securities, the fair value of the equity securities issued shall be regarded as the initial investment cost; if acquired by debt restructuring, the initial investment cost shall be determined in accordance with the "Accounting Standard for Business Enterprises (ASBE) No. 12 - Debt Restructuring". If acquired by way of debt restructuring, the initial investment cost shall be determined in accordance with "ASBE No. 12 - Debt Restructuring". The initial investment cost is determined in accordance with ASBE No. 7 "Exchange of Non-Monetary Assets".

3. Subsequent measurement and gain/loss recognition methods

Long-term equity investments in investees over which control is exercised are accounted for using the cost method; long-term equity investments in associates and joint ventures are accounted for using the equity method.

4. Treatment of stepwise disposal of investments in subsidiaries through multiple transactions to loss of control

(1) Individual financial statements

The difference between the book value and the actual acquisition price of the disposed equity interest is recognised in profit or loss for the current period. For the remaining equity interest, if it still has significant influence over the investee unit or exercises joint control with other parties, it is accounted for under the equity method; if it can no longer exercise control, joint control or significant influence over the investee unit, it is accounted for in accordance with the relevant provisions of "ASBE No. 22 - Recognition and Measurement of Financial Instruments".

(2) Consolidated financial statements

1) Disposal of investments in subsidiaries through multiple transactions to the point of loss of control that are not "package deal" transactions

Prior to the loss of control, the difference between the disposal price and the disposal long-term equity investment's corresponding share of the subsidiary's net assets calculated on a continuous basis from the date of purchase or the date of consolidation is adjusted to capital surplus (capital premium), and if capital premium is not sufficient to be eliminated, it is eliminated to retained earnings.

Upon loss of control over Atomic, the remaining equity interest is remeasured at its fair

value at the date of loss of control. The difference between the sum of the consideration obtained from the disposal of the equity interest and the fair value of the remaining equity interest, less the share of the original subsidiary's net assets calculated on the basis of the original shareholding ratio and calculated on a continuous basis from the date of purchase or the date of consolidation, is included in investment income for the period in which the loss of control occurs, and goodwill is also eliminated. Other comprehensive income, such as other comprehensive income related to the equity investment in the original subsidiary, shall be transferred to investment income for the current period upon loss of control.

2) Disposal of investments in subsidiaries to loss of control through multiple transactions in a step-by-step manner that is a "package deal"

Each transaction is accounted for as a disposal of a subsidiary with loss of control. However, the difference between the disposal price and the share of the net assets of the subsidiary corresponding to the investment disposed of in each case prior to the loss of control is recognised in the consolidated financial statements as other comprehensive income and transferred to profit or loss for the period in which the loss of control occurs.

**15. Investment property**

| | |
|---|---|
| Investment property measurement model | |
| Cost method of measurement | |
| Method of depreciation or amortisation | |

1. Investment property comprises leased land use rights, land use rights held for transfer with the intention of increasing in value and leased buildings.

2. Investment properties are initially measured at cost, subsequently measured using the cost model, and depreciated or amortised using the same method as fixed assets and intangible assets.

**16. Fixed assets**

**(1) Confirmation conditions**

Fixed assets are tangible assets that are held for use in the production of goods, the provision of services, rental or management and have a useful life of more than one fiscal year. Fixed assets are recognised when both the inflow of economic benefits is probable and the cost can be measured reliably.

**(2) Depreciation method**

| form | Depreciation method | depreciable life | salvage rate | Annual depreciation rate |
|---|---|---|---|---|
| Houses and buildings | life-cycle averaging (LCA) | 10-20 | 5% | 4.75 per cent-9.50 per cent |
| Specialised equipment | life-cycle averaging (LCA) | 5-10 | 5% | 9.50-19.00 per cent |
| General equipment | life-cycle averaging (LCA) | 5-10 | 5% | 9.50-19.00 per cent |
| carrier | life-cycle averaging (LCA) | 4-10 | 5% | 9.50-23.75 per cent |
| Other equipment | life-cycle averaging (LCA) | 3-5 | 5% | 19.00 per cent-31.67 per cent |

**17. Construction in progress**

1. Construction in progress is recognised when it is probable that both the economic benefits will flow and the cost can be measured reliably. Construction in progress is measured at the actual cost incurred to construct the asset until it reaches its intended use.

2. When the construction in progress reaches the intended state of use, it is transferred to fixed assets at the actual cost of construction. If the project has reached the intended state of use but has not yet been finalised, it will be transferred to fixed assets at the estimated value first, and the original provisional value will be adjusted according to the actual cost after the finalisation of the project, but no further adjustment will be made to the depreciation that has

already been provided for.

**18. Borrowing costs**

1. Recognition principles for capitalisation of borrowing costs

Borrowing costs incurred by the Company that are directly attributable to the acquisition, construction or production of assets eligible for capitalisation are capitalised and included in the cost of the relevant assets; other borrowing costs are recognised as an expense when incurred and included in profit or loss for the current period.

2. Period in which borrowing costs are capitalised

(1) Capitalisation of borrowing costs commences when the following conditions are simultaneously met: 1) expenditure on the asset has been incurred; and 2) borrowing costs have been incurred;

3) Acquisition or production activities necessary to bring the asset to its intended use or marketable condition have begun.

(2) If there is an abnormal interruption in the construction or production of an asset eligible for capitalisation and the interruption lasts for more than three consecutive months, the capitalisation of borrowing costs is suspended; borrowing costs incurred during the interruption period are recognised as a current expense until the construction or production of the asset recommences.

(3) Capitalisation of borrowing costs ceases when the assets acquired or produced that qualify for capitalisation are in a state that is intended to be used or marketable.

3. Capitalisation rate of borrowing costs and amount capitalised

If specialised borrowings are borrowed for the purpose of acquiring or producing assets that qualify for capitalisation, interest costs actually incurred on the specialised borrowings during the period shall be used as the basis for the capitalisation of the specialised borrowings. (including the amortisation of discounts or premiums determined in accordance with the effective interest rate method), minus the amount of interest income obtained from depositing unused borrowed funds in a bank or the amount of investment income obtained from making temporary investments, to determine the amount of interest to be capitalised; in the case of general borrowings occupied for the purchase, construction or production of assets eligible for capitalisation, calculate and determine the amount of interest to be capitalised on general borrowings on the basis of the weighted average number of cumulative asset expenditures exceeding that on specialised borrowings, multiplied by the capitalisation rate of general borrowings occupied. The amount of interest to be capitalised on general borrowings is calculated by multiplying the capitalisation rate of the general borrowings used.

**19. Intangible assets**

**(1) Valuation method, useful life, impairment testing**

1. Intangible assets, including land use rights, patents and non-patented technologies, are initially measured at cost.

2. Intangible assets with finite useful lives are amortised systematically and reasonably over their useful lives in accordance with the manner in which the economic benefits associated with the intangible asset are expected to be realised, or, if the manner of expected realisation cannot be reliably determined, by the straight-line method. The specific useful lives are as follows:

| item item | Amortisation period |
|---|---|

| | (years) |
|---|---|
| land use right | 34-50 |
| software software | 3 |

**（2） Accounting policy for internal research and development expenditure**

Expenditure on the research phase of internal research and development projects is charged to profit or loss when incurred. Expenditure in the development phase of an internal research and development project is recognised as an intangible asset if the following conditions are met: (1) it is technically feasible to complete the intangible asset so that it can be used or sold; (2) there is an intention to complete the intangible asset and to use or sell it; (3) the intangible asset generates economic benefits in a manner that includes being able to demonstrate that there is a market for the products produced by the use of the intangible asset or that the intangible asset market exists for the intangible asset itself, and, if the intangible asset will be used internally, can demonstrate its usefulness; (4) is supported by sufficient technical, financial and other resources to complete the development of the intangible asset and has the ability to use or sell the intangible asset; and (5) expenditures attributable to the development phase of the intangible asset can be measured reliably.

**20. Impairment of long-lived assets**

For long-lived assets such as long-term equity investments, investment properties measured using the cost model, property, plant and equipment, construction in progress, right-of-use assets and intangible assets with finite useful lives, the recoverable amount is estimated if there is any indication of impairment at the balance sheet date. Goodwill and intangible assets with indefinite useful lives arising from business combinations are tested for impairment annually, regardless of whether there is any indication of impairment. Goodwill is tested for impairment in conjunction with the asset group or combination of asset groups to which it relates.

If the recoverable amount of the above long-lived assets is less than their carrying amount, a provision for asset impairment is recognised for the difference and charged to current profit or loss. **21. Long-term amortised expenses**

Long-term amortised expenses account for expenses that have been incurred and are being amortised over a period of one year or more (excluding one year). Long-term amortised expenses are calculated on the basis of actual

(b) The amount incurred is recorded and amortised equally over the period of benefit or over a specified period of time. If a long-term amortised cost item does not benefit a future accounting period, the entire unamortised amortised value of the item is transferred to profit or loss for the current period.

**22. Employee remuneration**

**（1） Accounting treatment of short-term remuneration**

In the accounting period in which employees provide services to the company, the actual short-term remuneration incurred is recognised as a liability and included in the profit or loss for the period or in the cost of the relevant asset.

**（2） Accounting treatment of post-employment benefits**

Post-employment benefits are divided into defined contribution and defined benefit plans.

(1) In the accounting period in which employees provide services to the company, the amount of contributions payable based on the defined contribution plan is recognised as a

liability and charged to profit or loss or the cost of the related assets.

(2) Accounting for defined benefit plans typically includes the following steps:

1) (b) Measure the obligation arising from the defined-benefit plan and determine the period over which the obligation falls, based on the projected unit credit method of accruing benefits, using unbiased and consistent actuarial assumptions to estimate, among other things, the relevant demographic and financial variables. At the same time, the obligations arising from the defined-benefit plans are discounted to determine the present value of the defined-benefit plan obligations and the current service cost;

2) (b) Where there are assets in a defined benefit plan, the deficit or surplus resulting from the present value of the defined benefit plan obligation less the fair value of the defined benefit plan assets is recognised as a net defined benefit plan liability or net asset. Where a defined benefit plan has a surplus, the net defined benefit plan asset is measured at the lower of the surplus of the defined benefit plan or the asset limit;

3) At the end of the period, employee compensation costs arising from defined benefit plans are recognised as service costs, net interest on net liabilities or net assets of the defined benefit plans and changes arising from the remeasurement of the net liabilities or net assets of the defined benefit plans, with the service costs and net interest on net liabilities or net assets of the defined benefit plans recognised in profit or loss or in the cost of the related assets, and changes arising from the remeasurement of the net liabilities or net assets of the defined benefit plans recognised in other comprehensive income, and are not allowed to be reversed to profit or loss in subsequent accounting periods, but can be transferred within equity. changes arising from the remeasurement of the net liabilities or net assets of the defined benefit plan are included in other comprehensive income and are not allowed to be reversed to profit or loss in subsequent accounting periods, but these amounts recognised in other comprehensive income can be transferred within equity.

**（3） Accounting for termination benefits**

Employee compensation liabilities arising from termination benefits provided to employees are recognised in profit or loss at the earlier of the following:

(1) when the company is unable to unilaterally withdraw severance benefits provided as a result of a termination plan or reduction proposal; and (2) when the company recognises costs or expenses related to a restructuring that involves the payment of severance benefits.

**（4） Accounting treatment of other long-term employee benefits**

Other long-term benefits provided to employees are accounted for in accordance with the relevant provisions of the defined contribution plan if they are eligible for the defined contribution plan; other than that, they are accounted for in accordance with the relevant provisions of the defined benefit plan, and for the purpose of simplifying the relevant accounting treatment, the employee compensation costs incurred by them are recognised as service cost, net interest on the net liabilities or net assets for other long-term employee benefits, and the total net amount of the re The total net amount of the constituent items, such as the change arising from the measurement of the net liability or net asset for other long-term employee benefits, is recognised in profit or loss for the period or in the cost of the relevant asset.

**23. Projected liabilities**

1. When an obligation arising from contingencies such as guarantees provided to external parties, litigation matters, product quality assurance, loss contracts, etc. becomes a present obligation to be assumed by the company, and it is probable that the performance of the obligation will result in an outflow of economic benefits to the company and the amount of the obligation can be measured reliably, the company recognises the obligation as a projected liability.

2. The company initially measures projected liabilities on the basis of the best estimate of the expenditure required to settle the related present obligation and reviews the carrying amount of the projected liability at the balance sheet date.

**24. Share-based payment**

1. Types of share-based payments

Includes equity-settled share-based payments and cash-settled share-based payments.

2. Accounting treatment related to the implementation, modification and termination of share-based payment plans

(1) Equity-settled share-based payments

Equity-settled share-based payments in exchange for employee services that are exercisable immediately after the grant are recognised at the grant date in the relevant cost or expense based on the fair value of the equity instruments, with a corresponding adjustment to capital surplus. Equity-settled share-based payments in exchange for employee services that are exercisable only upon completion of the services within the waiting period or fulfilment of specified performance conditions are recognised at each balance sheet date during the waiting period at the fair value of the equity instruments at the date of grant of the equity instruments based on the best estimate of the number of equity instruments that will become exercisable, with the services acquired during the period charged to the relevant costs or expenses and the capital surplus adjusted accordingly. Equity-settled share-based payments in exchange for services from other parties, if the fair value of the services from other parties can be reliably measured, are recognised in accordance with the other parties'

If the fair value of the services from other parties cannot be reliably measured, but the fair value of the equity instrument can be reliably measured, the equity instrument is measured at its fair value at the date of service acquisition, and is included in the relevant cost or expense, with a corresponding increase in equity.

(2) Cash-settled share-based payments

Cash-settled share-based payments in exchange for employee services that are exercisable immediately after the grant are recorded at the fair value of the liability assumed by the company at the date of grant in the relevant cost or expense, with a corresponding increase in the liability. Cash-settled share-based payments in exchange for employee services that are exercisable only after completion of the waiting period or fulfilment of specified performance conditions are recognised at each balance sheet date during the waiting period at the fair value of the liability assumed by the company, based on the best estimate of the extent to which it will be exercisable, by charging the services acquired in the current period to the relevant cost or expense and a corresponding liability.

(3) Modification, termination of share-based payment plans

If the modification increases the fair value of the equity instruments granted, the company recognises the increase in acquired services accordingly to the increase in the fair value of the equity instruments; if the modification increases the number of equity instruments granted, the company recognises the increase in the fair value of the equity instruments accordingly to the increase in the acquisition of services; and if the company modifies the conditions of

feasibility in a manner that is favourable to the employee, the company treats the conditions of feasibility in the modification, the company takes into account the modified conditions of viability.

If the modification reduces the fair value of the equity instrument granted, the company continues to recognise the amount of services acquired based on the fair value of the equity instrument at the date of grant without regard to the reduction in the fair value of the equity instrument; if the modification reduces the number of equity instruments granted, the company treats the reduction as a cancellation of the equity instrument granted; and if the feasibility conditions are modified in a manner that is unfavourable to the employees conditions, the modified conditions of viability are not taken into account when dealing with the conditions of viability.

If the company cancels an equity instrument granted or settles an equity instrument granted during the waiting period (other than cancellation due to failure to satisfy the conditions for exercisability), the cancellation or settlement is treated as an acceleration of exercisability, with immediate recognition of the amount that would otherwise have been recognised over the remaining waiting period.

## 25. Income

Accounting policies used for revenue recognition and measurement

1. Revenue recognition principles

On the commencement date of a contract, the company evaluates the contract, identifies each individual performance obligation contained in the contract and determines whether each individual performance obligation is to be performed within a certain time period or at a certain point in time.

A performance obligation is fulfilled at a point in time when one of the following conditions is met, otherwise it is fulfilled at a point in time when (1) the customer acquires and consumes the economic benefits of the company's performance at the same time as the company performs, (2) the customer is able to control the commodities that are under construction in the course of the company's performance, and (3) the commodities that are produced by the company in the course of the company's performance have a non-substitutable use and the company is entitled to collect payments for the cumulative portion of performance completed to date throughout the duration of the contract. (c) the goods produced in the course of the Company's performance have a non-substitutable use and the Company is entitled to receive payment throughout the term of the contract for the cumulative portion of performance completed to date.

For performance obligations that are to be fulfilled within a certain period of time, the company recognises revenue over that period of time based on the progress of performance. When the progress of performance is not reasonably determinable, revenue is recognised at the amount of costs incurred until the progress of performance is reasonably determinable, provided that the costs incurred are expected to be reimbursed. Revenue is recognised at the point in time when the customer obtains control of the relevant goods or services for performance obligations that are fulfilled at that point in time. In determining whether the customer has obtained control of the merchandise, the Company considers the following indications: (1) the Company has a present right to receive payment for the merchandise, which means that the customer has a present obligation to pay for the merchandise; (2) the Company has transferred legal title of the merchandise to the customer, which means that the customer has legal title to the merchandise; (3) the Company has physically transferred the merchandise to the customer, which means that the customer has physical possession of the merchandise; and (4 ) the company has transferred to the customer the principal risks and rewards of ownership of the commodity, i.e., the customer has acquired the principal risks and rewards of ownership of the commodity; (5) the customer has accepted the commodity; and (6) other indications that the customer has acquired control of the commodity.

2. Principles of income measurement

(1) The Company measures revenue based on the transaction price allocated to each individual performance obligation. The transaction price is the amount of consideration to

which the company expects to be entitled as a result of the transfer of goods or services to the customer, excluding amounts collected on behalf of third parties and amounts expected to be refunded to the customer.

(2) Where variable consideration exists in a contract, the company determines the best estimate of the variable consideration on the basis of the expected or most probable amount to be incurred, provided that the transaction price including the variable consideration does not exceed the amount by which it is more likely than not that the cumulative amount of recognised revenue will not materially reverse when the related uncertainty is removed.

(3) Where there is a significant financing element to a contract, the company determines the transaction price based on the amount payable that would have been paid in cash had the customer assumed control of the goods or services at the time of acquisition. The difference between this transaction price and the contractual consideration is amortised over the life of the contract using the effective interest method. If, on the commencement date of the contract, the company expects that the interval between the customer's acquisition of control over the goods or services and the customer's payment of the price will not exceed one year, it does not take into account the existence of a significant financing element in the contract.

(4) Where a contract contains two or more performance obligations, the company apportions the transaction price to each individual performance obligation on the commencement date of the contract based on the relative proportions of the individual selling prices of the commodities promised under each individual performance obligation.

3. Specific methods of revenue recognition

The Company mainly sells garden machinery products. The Company's sales of garden machinery and equipment are performance obligations to be fulfilled at a certain point in time, and the specific methods of revenue recognition are as follows: (1) Domestic sales: the Company delivers the products to the purchaser in accordance with the contract and confirms the acceptance by the purchaser, and recognises it when the price has been received or the right to payment has been obtained and it is probable that the related economic benefits will flow in; (2) Self-supporting export sales: the Company declares the products for customs clearance in accordance with the contract, obtains the bill of lading (2) Self-supporting export sales: The company declares the products for customs clearance according to the contract, obtains the bill of lading, and recognises the sales when the price has been received or the right to receive payment has been obtained and the inflow of related economic benefits is probable. For direct sales by

overseas subsidiaries, they are recognised when the company considers that the relevant risks have been transferred according to the contractual agreement, when the products have been shipped out of the warehouse, picked up by the customers or entrusted to a logistics company for pick-up, when a bill of lading has been obtained from the logistics company, when payment has been received or the right to receive payment has been obtained and when the inflow of the relevant economic benefits is probable; (3)

Bonded area sales: Recognised when the company has declared the products for customs clearance in accordance with the contract, the products have been delivered to the purchaser and the purchaser's acceptance has been confirmed, the price has been received or the right to receive payment has been obtained and it is probable that the related economic benefits will flow in.

Differences in accounting policies for revenue recognition due to the use of different operating models for the same type of business

**26. Government grants**

1. Government grants are recognised when the following conditions are simultaneously met: (1) the company is able to meet the conditions attached to the government grant; and (2) the company is able to receive the government grant. If a government grant is a monetary asset, it is measured at the amount received or receivable. If the government grants are non-monetary assets, they are measured at fair value; if the fair value cannot be reliably obtained, they are measured at a nominal amount.

2. Basis of judgement and accounting treatment of government grants related to assets

Government grants that are stipulated in government documents to be used for the purchase, construction or other formation of long-term assets are classified as asset-related government grants. If a government document is unclear, government grants are judged on the basis of the basic conditions that must be met in order to obtain the grant, and those that are based on the basic conditions of purchasing, constructing or otherwise forming long-term assets are classified as asset-related government grants. Government grants related to assets are offset against the carrying amount of the related assets or recognised as deferred income. If the government grants related to assets are recognised as deferred income, they are phased into profit or loss in a reasonable and systematic manner over the useful life of the related assets. Government grants measured at nominal amounts are recognised directly in profit or loss. If the related assets are sold, transferred, retired or destroyed before the end of their useful lives, the unallocated balance of the related deferred income is transferred to profit or loss in the period in which the assets are disposed of.

3. Basis of judgement and accounting treatment of government grants related to revenue

Government grants other than asset-related government grants are classified as revenue-related government grants. For government grants that contain both asset-related and revenue-related components, if it is difficult to distinguish between asset-related and revenue-related

government grants, the whole grant is classified as revenue-related government grants. Government grants related to income that are used to compensate for related costs or losses in future periods are recognised as deferred income and are credited to current profit or loss or charged to current cost in the period in which the related costs or losses are recognised; those that are used to compensate for related costs or losses that have already been incurred are directly credited to current profit or loss or charged to current cost.

4. Government grants related to the Company's daily operating activities are recognised in other income or offset against related costs and expenses in accordance with the substance of the economic operations. Government grants that are not related to the Company's daily activities are included in non-operating income and expenses.

5. Accounting treatment of policy favourable loan discounts

(1) If the finance allocates the interest rate subsidy funds to the lending bank, and the lending bank provides loans to the Company at a policy preferential interest rate, the actual amount of borrowings received is used as the recorded value of the borrowings, and the related borrowing costs are calculated in accordance with the principal amount of the borrowings and such policy preferential interest rate.

(2) If the treasury allocates the subsidised interest rate funds directly to the company, the corresponding subsidised interest rate will be offset against the relevant borrowing costs.

**27. Contract assets, contract liabilities**

The company presents contract assets or contract liabilities in the balance sheet based on the relationship between the fulfilment of performance obligations and payments from customers. The company presents contract assets and contract liabilities under the same contract on a net basis after offsetting them against each other.

The company presents as receivables the right to receive consideration from customers that it owns and is unconditional (i.e., depends only on the passage of time), and as contractual assets the right to receive consideration for merchandise that has been transferred to a customer (which is dependent on factors other than the passage of time).

The Company presents the obligation to transfer goods to customers

for consideration received or receivable from customers as a contractual

liability. **28. Deferred income tax assets/deferred income tax liabilities**

1. Based on the difference between the carrying value of assets and liabilities and their tax basis (items not recognised as assets and liabilities in accordance with tax law)

Deferred tax assets or deferred tax liabilities are recognised for the difference between the tax basis and the carrying amount of an asset (or, if the tax basis can be determined by regulation, the difference between the tax basis and its carrying amount) calculated at the tax rates that are expected to apply in the period in which the asset is recovered or the liability is settled.

2. Deferred tax assets are recognised to the extent that it is probable that taxable income will be available against which deductible temporary differences can be utilised. Deferred tax assets not recognised in prior periods are recognised when, at the balance sheet date, it is probable that sufficient taxable income will be available in future periods to allow the deductible temporary differences to be utilised.

3. The carrying amount of deferred tax assets is reviewed at the balance sheet date and written down to the extent that it is more likely than not that sufficient taxable income will not be available to allow the benefit of the deferred tax assets to be utilised in future periods. The amount of the write-down is reversed when it is more likely than not that sufficient taxable income will be available.

4. The Company's current and deferred income taxes are recorded as income tax expense or benefit in profit or loss for the current period, excluding income taxes arising from: (1) business combinations; and (2) transactions or events recognised directly in owners'

equity.

## 29. Leasing

### (1) Company as lessee

On the commencement date of the lease term, the Company recognises as short-term leases those leases that have a term of no more than 12 months and do not include an option to purchase, and recognises as low-value asset leases those leases that have a lower value when the individual leased asset is a brand-new asset. If the Company subleases or expects to sublease a leased asset, the original lease is not considered a low-value asset lease.

For all short-term leases and leases of low-value assets, the Company recognises the lease payments as part of the cost of the related assets or in profit or loss on a straight-line basis in each period during the lease term.

With the exception of short-term leases and leases of low-value assets, for which the simplified treatment is applied as described above, the Company recognises a right-of-use asset and a lease liability for leases on the commencement date of the lease term.

(1) usufructuary assets

A right-of-use asset is initially measured at cost, which consists of 1) the amount of the initial measurement of the lease liability; 2) the amount of lease payments made on or before the commencement date of the lease term, net of the amount relating to the lease incentives enjoyed, if any; 3) the initial direct costs incurred by the lessee; 4) the costs expected to be incurred by the lessee to dismantle and remove the leased asset, to reinstate the site where the leased asset is situated or to restore the leased asset to the condition agreed under the terms of the lease; and 5) the cost of the leased asset. the lease terms.

The Company depreciates right-of-use assets on a straight-line basis. If it is reasonably certain that ownership of the leased asset will be achieved by the end of the lease term, the Company depreciates the leased asset over its remaining useful life. If it is not reasonably certain that ownership of the leased asset will be achieved by the end of the lease term, the Company depreciates over the shorter of the lease term or the remaining useful life of the leased asset.

(2) leasehold liability

On the commencement date of the lease term, the Company recognises the present value of the outstanding lease payments as a lease liability. The present value of the lease payments is calculated using the interest rate embedded in the lease as the discount rate or, if the interest rate embedded in the lease cannot be determined, the Company's incremental borrowing rate is used as the discount rate. The difference between the lease payments and their present value is treated as an unrecognised finance charge, and interest expense is recognised over the lease term in each period at the rate that discounts the present value of the lease payments recognised and is included in profit or loss for the current period. Variable lease payments that are not included in the measurement of the lease liability are included in profit or loss when they are actually incurred.

After the commencement date of the lease term, when there is a change in the substantive fixed payments, a change in the estimated payable amount of the residual value of the guarantee, a change in the index or ratio used to determine the lease payments, a change in the appraisal results of the purchase option, the option to renew the lease or the option to terminate the lease or a change in the actual exercise of the right to terminate the option, the company will re-measure the lease liability based on the present value of the lease payments after the change and adjust the carrying value of the right-of-use asset accordingly. If the

carrying value of the right-of-use asset has been reduced to zero, but the lease liability still needs to be further reduced, the remaining amount will be recognised in profit or loss for the current period.

**(2) Company as lessor**

At the inception date of a lease, the Company classifies leases that transfer substantially all the risks and rewards associated with ownership of the leased asset as finance leases and all other leases as operating leases.

(1) operating lease

The Company recognises lease receipts as rental income on a straight-line basis in each period of the lease term, and initial direct costs incurred are capitalised and apportioned on the same basis as rental income recognition, and are charged to profit or loss in the current period. Variable lease payments made by the Company in connection with operating leases that are not recognised as lease receipts are recognised in profit or loss when they are actually incurred.

(2) financial lease

At the inception date of the lease term, the Company recognises a finance lease receivable based on the net investment in the lease (the sum of the unguaranteed residual value and the present value of the lease receipts not yet received at the inception date of the lease term discounted at the interest rate embedded in the lease) and derecognises the asset under the finance lease. In each period of the lease term, the Company calculates and recognises interest income at the interest rate embedded in the lease.

Variable lease payments acquired by the Company that are not included in the measurement of the net investment in leases are recognised in profit or loss when they are actually incurred.

### (3) sale-and-leaseback

(1) Company as lessee

The Company evaluates to determine whether the transfer of an asset in a sale and leaseback transaction is a sale in accordance with ASBE No. 14, "Revenue.

Where the transfer of an asset in a sale and leaseback transaction is a sale, the company measures the right-of-use asset resulting from the sale and leaseback at the portion of the carrying value of the original asset that relates to the right of use acquired by the leaseback and recognises the related gain or loss only on the transfer of the right to the lessor.

If the transfer of an asset in a sale and leaseback transaction is not a sale, the Company continues to recognise the transferred asset and at the same time recognises a financial liability equal to the transfer proceeds and accounts for the financial liability in accordance with ASBE 22 - Recognition and Measurement of Financial Instruments.

(2) Company as lessor

The Company evaluates to determine whether the transfer of an asset in a sale and leaseback transaction is a sale in accordance with ASBE No. 14, "Revenue.

Where the transfer of an asset in a sale and leaseback transaction is a sale, the Company accounts for the purchase of the asset in accordance with other applicable corporate accounting standards and for the lease of the asset in accordance with ASBJ Statement No. 21 - Leases.

If the transfer of an asset in a sale and leaseback transaction is not a sale, the Company does not recognise the transferred asset, but recognises a financial asset equal to the transfer proceeds and accounts for the financial asset in accordance with ASBE No. 22 - Recognition and Measurement of Financial Instruments.

## 30. Segment reporting

The Company determines its operating segments on the basis of its internal organisational structure, management requirements and internal reporting system. The Company's operating segments are those components that simultaneously meet the following conditions:

1. The component is capable of generating revenue and incurring expenses in its day-to-day activities;
2. Management is able to evaluate the results of the component's operations on a regular basis in order to decide on the allocation of resources to it and to evaluate its performance;

3. Be able to analyse and obtain relevant accounting information about the component's financial position, results of operations and cash flows.

## 31. Other significant accounting policies and accounting estimates

1. Recognition criteria, accounting treatment of discontinued operations

Components that have been disposed of or classified as held for sale and can be separately identified are recognised as discontinued operations when one of the following conditions is met:

(1) The component represents a separate principal business or a separate principal operating area;

(2) The component is part of an associated plan for the proposed disposal of a separate major business or a separate major operating area;

(3) The component is a subsidiary acquired exclusively for resale.

Details of the Company's discontinued operations are set out in the notes to these financial statements in note 14(v).

2. Basis for applying hedge accounting, accounting treatment

(1) Hedges include fair value hedges/cash flow hedges/hedges of net investment in foreign operations.

(2) Hedge accounting is applied to a hedge that meets the following conditions: 1) the hedging relationship consists solely of the qualifying hedging instrument and hedged instrument; 2) at the inception of the hedge, the company formally designates the hedging instrument and hedged item and prepares written documentation about the hedging relationship and the company's risk management strategy and risk management objectives for engaging in the hedge; and 3) the hedging relationship meets the hedge effectiveness requirements.

The Company determines that a hedging relationship meets the requirements for hedge effectiveness when the following conditions are simultaneously met: 1) an economic relationship exists between the hedged item and the hedging instrument; 2) the effect of credit risk does not dominate the change in value resulting from the economic relationship between the hedged item and the hedging instrument; and 3) the hedge ratio of the hedging relationship is equal to the ratio of the number of hedged items that the Company is actually hedging to the actual number of hedging instruments hedging those items, without reflecting an imbalance in the relative weights of the hedged items and hedging instruments. the ratio of the actual number of hedged items to the actual number of hedging instruments that hedge them, but does not reflect an imbalance in the relative weights of hedged items and hedging instruments.

The Company assesses whether a hedging relationship meets the hedge effectiveness requirements on an ongoing basis at the hedge inception date and in subsequent periods. If a hedging relationship no longer meets the requirements for hedge effectiveness due to the hedge ratio, but the risk management objective for which the hedging relationship was designated has not changed, the company rebalances the hedging relationship.

(3) Hedge accounting treatment

1) fair value hedge

① Gains or losses arising from hedging instruments are recognised in profit or loss. If the

hedging instrument is a hedge of a non-trading equity instrument (or its component) that has been elected to be measured at fair value through other comprehensive income, the gain or loss arising from the hedging instrument is recognised in other comprehensive income.

(ii) Gains or losses arising from the exposure to the hedged item are recognised in profit or loss, and the carrying amount of the recognised hedged item that is not measured at fair value is adjusted. If the hedged item is a financial asset (or its component) classified as at fair value through other comprehensive income in accordance with Article 18 of "ASBE 22 - Recognition and Measurement of Financial Instruments", the gain or loss arising from the hedged risk exposure is recognised in profit or loss for the current period, and its carrying amount has been measured at fair value and will not be adjusted; if the hedged item is a financial asset (or its component) classified as at fair value through other comprehensive income, the carrying amount will not be adjusted. If the hedged item is a non-trading equity instrument investment (or its component) that the Company has elected to measure at fair value through other comprehensive income, the gain or loss arising from the hedged risk exposure is recognised in other comprehensive income, and its carrying value has been measured at fair value and is not adjusted.

If the hedged item is a firm commitment (or a component of a firm commitment) that has not yet been recognised, the cumulative change in the fair value of the hedged item attributable to the hedged risk subsequent to the designation of the hedging relationship is recognised as an asset or a liability, with the related gain or loss being recognised in profit or loss in each of the relevant periods. When an asset is acquired or a liability is assumed as a result of the fulfilment of a firm commitment, the initial recognition amount of the asset or liability is adjusted to include the cumulative change in fair value of the hedged item recognised.

If the hedged item is a financial instrument (or its component) measured at amortised cost, the Company amortises the adjustment to the carrying amount of the hedged item at the effective interest rate recalculated at the commencement date of amortisation and recognises it in profit or loss for the current period. If the hedged item is a financial asset (or its component) classified as at fair value through other comprehensive income in accordance with Article 18 of "ASBE 22 - Recognition and Measurement of Financial Instruments", the cumulative hedging gains or losses recognised are amortised in the same manner and recognised in profit or loss. However, the carrying amount of the financial assets (or their components) is not adjusted.

2) cash flow hedge

① The portion of the gain or loss on a hedging instrument that is an effective hedge is recognised as a cash flow hedge reserve in other comprehensive income, while the ineffective portion is recognised in profit or loss for the current period. The amount of the cash flow hedge reserve is recognised as the lower of: A. the cumulative gain or loss on the hedging instrument from the beginning of the hedge; and B. the cumulative change in the present value of the expected future cash flows of the hedged item from the beginning of the hedge.

② When the hedged item is an anticipated transaction and the anticipated transaction results in the subsequent recognition of a non-financial asset or a non-financial liability by the Company, or when the anticipated transaction of the non-financial asset and the non-financial liability results in a firm commitment for which fair value hedge accounting is applicable, the amount of the cash flow hedging reserve that would otherwise have been recognised in other comprehensive income is reversed out to the amount initially recognised for the asset or liability.

(iii) For other cash flow hedges, the amount of the cash flow hedge reserve that would otherwise be included in other comprehensive income is reversed to profit or loss in the same period in which the hedged forecast transaction affects profit or loss.

3) Hedges of net investment in foreign operations

The portion of the gain or loss resulting from the hedging instrument that is an effective hedge is recognised as other comprehensive income and transferred out to current profit or loss when the foreign operation is disposed of; the portion of the gain or loss resulting from the hedging instrument that is an ineffective hedge is recognised in current profit or loss.

3. Accounting treatment related to the repurchase of the Company's shares

If the Company acquires shares for the purpose of reducing registered capital or rewarding employees, the amount actually paid for the shares is treated as treasury stock and registered as a record. If the repurchased shares are cancelled, the difference between the total par value of the shares calculated on the basis of the nominal value of the cancelled shares and the number of shares cancelled and the amount actually paid for the repurchase is charged to capital surplus, and if capital surplus is not sufficient to be charged, it is charged to retained earnings; if the award of the repurchased shares to the Company's employees is an equity-settled share payment, the cost of shares and the accumulated amount of capital surplus (other capital surplus) during the waiting period are also charged to capital surplus (other capital surplus), while the cost of shares and the cumulative amount of capital surplus (other capital surplus) during the waiting period are recorded in the register. The cost of treasury stock delivered to employees and the cumulative amount of capital surplus (other capital surplus) during the waiting period are cancelled when the employees receive the purchase price of the Company's shares by exercising their options, and the capital surplus (share premium) is adjusted for the difference.

## 32. Significant accounting policies and changes in accounting estimates

### (1) Changes in significant accounting policies

☑Applicable ☐Not Applicable

| What and why changes in accounting policies | Approval process | note |
|---|---|---|
| On 30 December 2021, the Ministry of Finance issued Standard Interpretation No. 15, which explains the "Guidelines on the Management of Fixed Assets by Enterprises" and the "Guidelines on the Management of Fixed Assets by Enterprises". Accounting for the sale of products or by-products produced before the asset reaches its intended state of use or in the course of research and development. | not have | |
| The issues of "Management" and "Judgement of loss-making contracts" will come into force on 1 January 2022. | | |
| 2022 年 11 月 30 日，财政部颁布了《准则解释第 16 号》，解释了“关于发行方分类为权益工具的金融工具相关股利的所得税影响的会计处理”、“关于企业将以现金结<br>The contents of "Revision of accounting treatment of equity-settled share-based payments to equity-settled share-based payments" are effective from the date of publication. | not have | |

The above change in accounting policy had no impact on the Company's financial statements.

### (2) Significant changes in accounting estimates

☐ Applicable ☑ Not applicable

# VI. Taxes

## 1. Major tax types and rates

| tax types | taxable basis | duty rate |
|---|---|---|
| value-added tax (VAT) | Calculate the output tax amount based on the income from the sale of goods and taxable labour services calculated in accordance with the provisions of the Tax Law, and after deducting the input tax allowed for deduction in the current period, the difference<br>Divided into value added tax payable | The tax rate is 13 per cent, and exported goods enjoy the "exemption, credit and refund" policy, with a refund rate of 13 per cent. |
| Urban maintenance and construction tax | Actual amount of turnover tax paid | 7 per cent, 5 per cent |
| corporate income tax | taxable income | 15-30.525 per cent |
| property tax | In case of ad valorem levy, 1.2 per cent of the residual value of the property after a one-time deduction of 30 per cent of the original value of the property; in case of rental levy, 1.2 per cent of the residual value of the property.<br>12 per cent of the rental income | 1.2 per cent, 12 per cent |
| Education surcharge | Actual amount of turnover tax paid | 3 per cent |
| Local education surcharge | Actual amount of turnover tax paid | 2 per cent |

Disclosure of information where there are taxable entities with different corporate income tax rates

| Name of taxable entity | Income tax rate |
|---|---|
| Company | 15% |
| DAYE EUROPE GMBH [Note 1] | 30.525 per cent |
| DAYE NORTH AMERICA, INC. [Note 2] | 23.50 per cent |
| DAYE INTERNATIONAL CO., LIMITED [Note 3] | 16.50 per cent |
| HONBO INT PET.LTD [Note 4] | 17 per cent |
| RUNBO INT PET. | 17 per cent |
| GOODTEX SINGAPORE PTE.LTD [Note 4] | 17 per cent |
| LINGYE INTELLIGENT (THAILAND) CO., LTD. [Note 5] | 20 per cent |
| DAYE MEXICO, S.A. DE C.V. [Note 6] | 30 per cent |
| MOWOX AMERICAN INC. [Note 7] | 29.87 per cent |
| Subjects of taxation other than those mentioned above | 25 per cent |

[Note 1] Taxes and charges in accordance with the local tax policy of Germany, where the Company is incorporated, including corporate income tax of 15 per cent, solidarity tax surcharge of 0.825 per cent, and transaction tax of 14.70 per cent

[Note 2] Taxes and expenses are accrued in accordance with the local tax policy of the United States of America where the Company is incorporated, including federal tax of 21% (34% before 1 January 2018), state tax of 2.5 per cent

[Note 3] Taxes are charged in accordance with the local tax policy of Hong Kong, the place of incorporation.

[Note 4] Taxation in accordance with the local taxation policy of Singapore [Note 5] Taxation in

accordance with the local taxation policy of
Thailand

[Note 6] Taxes are charged in accordance with the local tax policy of Mexico, where the Company is incorporated.

[Note 7] Taxes are accrued in accordance with the local tax policy of the United States of America where the Company is incorporated, including federal tax of 21% (34% before 1 January 2018), state tax of
8.87 per cent

**2. Tax incentives**

1. corporate income tax

On 7 January 2022, according to the Announcement of the Leading Group Office of the National High-tech Enterprise Recognition and Management Office on the Record of the First Batch of High-tech Enterprises Recognised in Ningbo in 2021 and the Notice of the Leading Group of the High-tech Enterprise Recognition and Management Office of Ningbo on the Publication of the List of High-tech Enterprises of Ningbo in 2021 (Ningbo High-tech Enterprises Recognition 〔2022〕 No. 1), the Company was recognised as a high-tech enterprise of Ningbo. The Company was recognised as a high-tech enterprise of Ningbo City with a validity period of three years, i.e. from 2021 to 2023. According to the preferential policies on income tax for high-tech enterprises, the Company's enterprise income tax for 2022 was reduced by 15%.

2. land use tax

On 26 December 2018, according to the General Office of Ningbo Municipal People's Government "Several Opinions of the General Office of Ningbo Municipal People's Government on Further Promoting the Reduction of Costs and Burdens to Promote the Steady Growth of the Entity Economy" ("寧波市人民政府办公厅关于进一步推进降本減负促进实体经济稳增长的若干意见") ("Yingbo政办发"[2018]125号),the subsidiary company, Ningbo Leader Intelligent Equipment Co. The actual implementation of the policy still requires full declaration and payment of tax, and the enterprise will fill in the application form to apply for refund after notification by the local tax bureau. 1,233,513.00 yuan of land use tax refund for 2021 was refunded on 14 January 2022 for the subsidiary, Ningbo Leader Intelligent Equipment Company Limited.

3. value-added tax (VAT)

As at 31 March 2022, in accordance with the "Implementation Efforts of the Ministry of Finance and the General Administration of Taxation on Further and Continuously Accelerating the Policy of Tax Refunds for End-of-Period Allowances of Value-added Tax (Announcement of the Ministry of Finance Announcement of the State Administration of Taxation No. 17 of 2022), qualified medium-sized enterprises in the manufacturing industry and other industries may, from the beginning of the year, be granted the right to apply for a licence to operate their own business.

Starting from the tax declaration period in May 2022, the Company applied to the competent tax authorities for a one-off refund of tax credits. Ningbo Hongyue Intelligent Technology Co., Ltd., a subsidiary company, complied with the above policy and received a one-off refund of tax credit of RMB2,669,967.08 in 2022.

## VII. Notes to the consolidated financial statements

### 1. Monetary funds

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| (accountancy) | 80,824.80 | 99,072.15 |
| a bank account | 63,336,595.12 | 60,355,795.82 |
| Other monetary funds | 49,613,052.89 | 58,414,888.35 |
| add up the total | 113,030,472.81 | 118,869,756.32 |
| Of which: total deposits abroad | 14,458,761.69 | 39,127,639.81 |
| Total amount with restrictions on use due to mortgages, pledges or freezes, etc. | 57,997,896.57 | 58,415,582.09 |

Other notes:

As at 31 D e c e m b e r 2022, other monetary funds consisted of bankers' acceptance deposits of RMB42,196,775.45, customs import deposits of RMB1,080,000.45 and customs import deposits of RMB1,020,000.45

6,593,422.88, bond deposit $501,948.24, and the balance of the e-commerce account $320,906.32.

## 2. Financial assets held for trading

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Financial assets at fair value through profit or loss | 611,893.28 | 7,343,648.23 |
| Among them: | | |
| derivative financial asset | 611,893.28 | 7,343,648.23 |
| Among them: | | |
| add up the total | 611,893.28 | 7,343,648.23 |

Other notes:

Financial assets held for trading at the end of December 2022 were formed by the agreed exchange rates of outstanding forward exchange contracts and outstanding foreign exchange options at the end of the period being higher than the forward exchange rates quoted by financial institutions for the same period.

## 3. Accounts receivable

### (1) Accounts receivable classification disclosure

Unit: Yuan

| form | Closing balance | | | | | Opening balance | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Carrying amount | | provision for bad debts | | book value | Carrying amount | | provision for bad debts | | book value |
| | sum of money | proportions | sum of money | Percentage of accruals | | sum of money | proportions | sum of money | Percentage of accruals | |
| Among them: | | | | | | | | | | |
| Accounts receivable with provision for bad debts by portfolio | 251, 412, 066.50 | 100.00 per cent | 7,586,396.12 | 3.02 per cent | 243,825,670.38 | 437,060,196.60 | 100.00 per cent | 13,291,314.34 | 3.04 per cent | 423,768,882.26 |
| Among them: | | | | | | | | | | |

n for bad debts by portfolio: ageing portfolio

Unit: Yuan

| e (of a thing) | Closing balance | | |
|---|---|---|---|
| | Carrying amount | provision for bad debts | Percentage of accruals |
| ortfolio | 251,412,066.50 | 7,586,396.12 | 3.02 per cent |

| | | | |
|---|---|---|---|
| add up the total | 251,412,066.50 | 7,586,396.12 | |

A description of the basis for determining the portfolio:

If the bad debt provision for accounts receivable is based on the general model of expected credit losses, please disclose information about the bad debt provision by referring to the disclosure for other receivables:
☐ Applicable
☑ Not applicable
Disclosure by ageing

Unit: Yuan

| age of accounts | Carrying amount |
|---|---|
| Up to and including 1 year | 250,928,572.03 |
| 1 to 2 years | 424,146.58 |
| 2 to 3 years | 40,196.89 |
| More than 3 years | 19,151.00 |
| 3 to 4 years | 7,453.05 |
| 4 to 5 years | 11,697.95 |
| add up the total | 251,412,066.50 |

### （2） Provision for bad debts made, recovered or reversed during the period

Provision for bad debts in the current period:

Unit: Yuan

| form | Opening balance | Amount of change during the period | | | | Closing balance |
|---|---|---|---|---|---|---|
| | | make provision for (capital requirements) | Recovery or reversal | audit and write off | the rest | |
| Provision for bad debts by portfolio | 13,291,314.34 | -5,704,918.22 | | | | 7,586,396.12 |
| add up the total | 13,291,314.34 | -5,704,918.22 | | | | 7,586,396.12 |

of which the amount of bad debt provisions recovered or reversed during the period is significant:

Unit: Yuan

| Name of unit | Amount recovered or reversed | Recovery method |
|---|---|---|

There were no significant provisions for bad debts recovered or reversed during the period.

### （3） Actual accounts receivable written off during the period

Unit: Yuan

| sports event | Amount written off |
|---|---|

of which significant accounts receivable write-offs:

Unit: Yuan

| Name of unit | Nature of accounts receivable | Amount written off | Reasons for write-offs | Write-off procedures performed | Whether the amount arises from a connected transaction |
|---|---|---|---|---|---|

Accounts receivable write-off instructions:

There were no receivables actually written off during the period.

### (4) Top five accounts receivable by party owed at the end of the period

Unit: Yuan

| Name of unit | Closing balance of accounts receivable | Percentage of total closing balance of accounts receivable | Closing balance of provision for bad debts |
|---|---|---|---|
| Client 1 | 86,695,235.85 | 34.48 per cent | 2,600,857.08 |
| Client 2 | 65,115,249.97 | 25.90 per cent | 1,953,457.50 |
| Client 3 | 52,888,545.31 | 21.04 per cent | 1,586,656.36 |
| Client 4 | 9,282,628.02 | 3.69 per cent | 280,592.54 |
| Client 5 | 8,803,145.47 | 3.50 per cent | 264,094.36 |
| add up the total | 222,784,804.62 | 88.61 per cent | |

### (5) Receivables derecognised as a result of transfer of financial assets

There were no receivables derecognised as a result of transfer of financial assets during the period.

### (6) Amount of assets and liabilities resulting from the transfer of accounts receivable and continued involvement

There were no assets and liabilities resulting from the transfer of accounts receivable and continued involvement during the period. Other notes:

## 4. Receivables financing

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| banker's acceptance | 50,000,000.00 | |
| add up the total | 50,000,000.00 | |

Changes in receivables financing during the period and changes in fair value

☐ Applicable ☑ Not applicable

If the provision for impairment of receivables financing is made in accordance with the general model of expected credit losses, disclose the information about the provision for impairment with reference to the disclosure for other receivables:

☐ Applicable

☑ Not applicable

Other description:

Notes receivable pledged by the Company at the end of the period

| item item | Amount pledged at the end of the period ($) |
|---|---|
| banker's acceptance | 50,000,000.00 |
| subtotal surname Ji | 50,000,000.00 |

## 5. Advances

### (1) Prepayments by age

Unit: Yuan

| age of accounts | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | sum of money | proportions | sum of money | proportions |
| Within 1 year | 18,630,153.24 | 100.00 per cent | 11,244,028.90 | 100.00 per cent |
| add up the total | 18,630,153.24 | | 11,244,028.90 | |

Explanation of the reasons why prepayments aged more than one year and with significant amounts were not settled in a timely manner:

At the end of the period, there were no significant prepayments aged over one year that had not been settled in a timely manner.

### (2) Top five prepayments with closing balances, grouped by prepayment recipient

| Name of unit | Carrying amount ($) | Percentage of balance of advances (%) |
|---|---|---|
| Supplier 1 | 6,616,555.55 | 35.52 |
| Supplier 2 | 2,652,676.17 | 14.24 |
| Supplier 3 | 2,094,831.07 | 11.24 |
| Suppliers 4 | 1,820,041.50 | 9.77 |
| Suppliers 5 | 1,023,193.91 | 5.49 |
| **subtotal surname Ji** | **14,207,298.20** | **76.26** |

Other notes:

## 6. Other receivables

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Other receivables | 8,580,027.96 | 8,460,148.49 |
| add up the total | 8,580,027.96 | 8,460,148.49 |

### (1) Interest

### receivable 1)

### Classification

**of interest**

**receivable**

Unit: Yuan

| sports event | Closing balance | Opening balance |
| --- | --- | --- |

### 2) Significant overdue interest

Unit: Yuan

| borrower | Closing balance | overdue since then | Reason for overdue | Whether impairment has occurred and the basis for judgement |
|---|---|---|---|---|
| | | | | |

Other notes:

### 3) Provision for bad debts

☐ Applicable ☑ Not applicable

## (2) Dividends receivable

### 1) Classification of dividends receivable

Unit: Yuan

| project (or investee) | Closing balance | Opening balance |
|---|---|---|
| | | |

### 2) Significant dividend receivables aged over 1 year

Unit: Yuan

| project (or investee) | Closing balance | age of accounts | Reasons for non-recovery | Whether impairment has occurred and the basis for judgement |
|---|---|---|---|---|
| | | | | |

### 3) Provision for bad debts

☐ Applicable
☑ Not applicable
Other notes:

## (3) Other receivables

### 1) Breakdown of other receivables by nature of payment

Unit: Yuan

| Nature of payment | Closing book balance | Opening balance |
|---|---|---|
| Deposit Guarantee | 9,613,211.87 | 8,866,871.97 |
| reserve fund | 281,000.00 | 416,154.00 |
| Suspense accounts receivable | 518,475.81 | 35,349.40 |
| add up the total | 10,412,687.68 | 9,318,375.37 |

### 2) Provision for bad debts

Unit: Yuan

| provision for bad debts | Phase I | Phase II | Phase III | add up the total |
|---|---|---|---|---|
| | Expected credit for the next 12 months | Expected credit over the entire life cycle | Expected credit over the entire life cycle | |
| | damages | Loss (no credit impairment) | Losses (credit impairment incurred) | |
| Balance as at 1 January 2022 | 75,358.81 | 629,528.23 | 153,339.84 | 858,226.88 |
| Balance as at 1 January 2022 in the current period | | | | |
| --Transfer to Phase II | -60,228.93 | 60,228.93 | | |
| --Transferred to phase III | | -610,328.23 | 610,328.23 | |
| Provision for the current period | 17,326.80 | 139,647.58 | 817,458.46 | 974,432.84 |
| Balance at 31 December 2022 | 32,456.68 | 219,076.51 | 1,581,126.53 | 1,832,659.72 |

Changes in the carrying amount of the provision for losses that are significant in amount during the period

☐ Applicable

☑ Not applicable

Disclosure by ageing

Unit: Yuan

| age of accounts | Carrying amount |
|---|---|
| Up to and including 1 year | 1,081,889.39 |
| 1 to 2 years | 2,190,765.09 |
| 2 to 3 years | 6,629,633.72 |
| More than 3 years | 510,399.48 |
| 4 to 5 years | 510,399.48 |
| add up the total | 10,412,687.68 |

### 3) Provision for bad debts made, recovered or reversed during the period

Provision for bad debts in the current period:

Unit: Yuan

| form | Opening balance | Amount of change during the period | | | | Closing balance |
|---|---|---|---|---|---|---|
| | | make provision for (capital requirements) | Recovery or reversal | audit and write off | the rest | |
| provision for bad debts | 858,226.88 | 974,432.84 | | | | 1,832,659.72 |
| add up the total | 858,226.88 | 974,432.84 | | | | 1,832,659.72 |

Of these, the amount of provision for bad debts reversed or recovered during the period is significant:

Unit: Yuan

| Name of unit | Amounts reversed or recovered | Recovery method |
|---|---|---|

There was no significant provision for bad debts recovered or reversed during the period. **(4) Other receivables actually written off during the period**

Unit: Yuan

| sports event | Amount written off |
|---|---|

of which significant write-offs of other receivables:

Unit: Yuan

| Name of unit | Nature of other receivables | Amount written off | Reasons for write-offs | Write-off procedures performed | Whether the amount arises from a connected transaction |
|---|---|---|---|---|---|

Note on write-off of other receivables:

No other receivables were actually written off during the period.

### 5) Top five other receivables with closing balances, by party owed to them

Unit: Yuan

| Name of unit | Nature of payments | Closing balance | age of accounts | Percentage of total closing balance of other receivables | Closing balance of provision for bad debts |
|---|---|---|---|---|---|
| Unit 1 | Deposit Guarantee | 5,223,450.00 | 2-3 years | 50.16 per cent | 1,044,690.00 |
| Unit 2 | Deposit Guarantee | 2,437,610.00 | 1-2 years amounting to 2,089,380.00 $, 2-3 years Amount $348,230.00 | 23.41 per cent | 278,584.00 |
| Unit 3 | Deposit Guarantee | 977,951.07 | 2-3 years | 9.39 per cent | 195,590.21 |
| Unit 4 | Deposit Guarantee | 500,000.00 | 4-5 years | 4.80 per cent | 250,000.00 |
| Unit 5 | Suspense accounts receivable | 330,000.00 | Within 1 year | 3.17 per cent | 9,900.00 |
| add up the total | | 9,469,011.07 | | 90.94 per cent | 1,778,764.21 |

### 6) Receivables relating to government grants

Unit: Yuan

| Name of unit | Name of government grant project | Closing balance | Ageing at end of period | Anticipated timing, amount and basis for collection |
|---|---|---|---|---|

There are no government grants recognised at the amount receivable during the period.

### 7) Derecognition of other receivables due to transfer of financial assets

There were no other receivables derecognised during the period as a result of the transfer of financial assets.

**8) Amount of assets and liabilities resulting from the transfer of other receivables and continued involvement** There were no assets and liabilities resulting from the transfer of other receivables and continued involvement during the period. Other notes:

## 7. Inventory

Whether the company is required to comply with disclosure requirements in the real estate sector No

## (1) Inventory classification

Unit: Yuan

| sports event | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Carrying amount | Provision for decline in value of inventories or impairment of contractual performance costs | book value | Carrying amount | Provision for decline in value of inventories or impairment of contractual performance costs | book value |
| raw materials | 277,364,594.70 | 4,593,405.40 | 272,771,189.30 | 342,572,870.13 | 3,694,533.59 | 338,878,336.54 |
| in product | 60,058,617.68 | | 60,058,617.68 | 130,483,481.24 | | 130,483,481.24 |
| product (from a factory) commodity | 617,195,360.18 | 1,386,053.69 | 615,809,306.49 | 382,333,150.25 | 1,147,264.30 | 381,185,885.95 |
| commission supply | 2,237,968.65 | | 2,237,968.65 | 8,741,390.46 | | 8,741,390.46 |
| add up the total | 956,856,541.21 | 5,979,459.09 | 950,877,082.12 | 864,130,892.08 | 4,841,797.89 | 859,289,094.19 |

## (2) Provision for decline in value of inventories and impairment of contractual performance costs

Unit: Yuan

| sports event | Opening balance | Increase during the period | | Decrease during the period | | Closing balance |
|---|---|---|---|---|---|---|
| | | make provision for (capital requirements) | the rest | Reversal or cancellation | the rest | |
| raw materials | 3,694,533.59 | 2,597,687.81 | | 1,698,816.00 | | 4,593,405.40 |
| manufactured goods | 1,147,264.30 | 351,753.78 | | 112,964.39 | | 1,386,053.69 |
| add up the total | 4,841,797.89 | 2,949,441.59 | | 1,811,780.39 | | 5,979,459.09 |

Specific basis for determining net realisable value, reasons for reversal or write-off of provision for decline in value of inventories during the period

| Item | Determination of net realisable value | Reversal of inventories during | Inventory written off during the |
|---|---|---|---|

| | Specific basis | the period Reasons for provision for price decreases | period Reasons for provision for price decreases |
|---|---|---|---|
| raw materials | Net realisable value is determined as the estimated selling price of the relevant finished goods, less costs estimated to be incurred to completion, estimated selling expenses and related taxes. | | Raw materials received to produce products and sold sold out of storage |
| manufactured goods | | | Sales of finished goods out of stock |

**（3） Closing balance of inventories contains amounts capitalised in borrowing costs**

**Explanation** Closing balance of inventories does not contain capitalised borrowing costs.

**（4） Explanation of the current amortisation amount of contractual performance costs Contractual** performance costs are not included in the closing inventory balance.

## 8. Other current assets

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Value-added tax to be deducted | 17,889,523.23 | 22,573,657.37 |
| Overpayment of enterprise income tax | 11,912,098.19 | 150,968.17 |
| Prepaid customs duties | 16,801,511.78 | 28,327,653.53 |
| add up the total | 46,603,133.20 | 51,052,279.07 |

Other notes:

## 9. Fixed assets

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| fixed assets | 792,529,776.92 | 732,571,921.18 |
| add up the total | 792,529,776.92 | 732,571,921.18 |

### (1) Fixed assets

Unit: Yuan

| sports event | Houses and buildings | Specialised equipment | General equipment | carrier | Other equipment | add up the total |
|---|---|---|---|---|---|---|
| i. Original book value: | | | | | | |
| 1. Opening balances | 680,503,565.46 | 153,882,734.16 | 24,406,289.58 | 12,127,859.47 | 7,735,509.94 | 878,655,958.61 |
| 2. Additions during the period horizontal tablet or inscribed board | 10,009,703.82 | 99,079,419.81 | 3,119,216.57 | 2,907,237.70 | 933,111.28 | 116,048,689.18 |
| (1) Acquisitions | 92,828.56 | 38,291,184.17 | 2,912,681.84 | 2,731,647.90 | 831,253.27 | 44,859,595.74 |
| (2) Transfer from construction in progress | 9,822,033.12 | 60,516,712.43 | 23,362.83 | 93,982.30 | | 70,456,090.68 |
| (3) Increase in business combinations | | | | | | |
| Impact of exchange rates | 94,842.14 | 271,523.21 | 183,171.90 | 81,607.50 | 101,858.01 | 733,002.76 |
| 3. Decrease during the period horizontal tablet or inscribed board | | 107,777.77 | 808,369.31 | 853,187.78 | 214,735.76 | 1,984,070.62 |
| (1) Disposal | | 107,777.77 | 808,369.31 | 853,187.78 | 214,735.76 | 1,984,070.62 |

| | | | | | | |
|---|---|---|---|---|---|---|
| or scrapped | | | | | | |
| | | | | | | |
| 4. Closing balance | 690,513,269.28 | 252,854,376.20 | 26,717,136.84 | 14,181,909.39 | 8,453,885.46 | 992,720,577.17 |
| II. Accumulated depreciation | | | | | | |
| 1. Opening balances | 64,985,724.81 | 56,752,475.73 | 11,905,569.09 | 7,757,477.41 | 4,682,790.39 | 146,084,037.43 |
| 2. Additions during the period horizontal tablet or inscribed board | 33,229,541.58 | 15,057,156.54 | 3,820,234.61 | 1,677,021.29 | 1,541,882.69 | 55,325,836.71 |
| (1) Provision | 33,210,519.87 | 15,039,974.44 | 3,761,577.02 | 1,641,620.49 | 1,500,300.92 | 55,153,992.74 |
| Impact of exchange rates | 19,021.71 | 17,182.10 | 58,657.59 | 35,400.80 | 41,581.77 | 171,843.97 |
| 3. Decrease during the period horizontal tablet or inscribed board | | 101,577.05 | 198,966.66 | 832,653.69 | 85,876.49 | 1,219,073.89 |
| (1) Disposal or scrapped | | 101,577.05 | 198,966.66 | 832,653.69 | 85,876.49 | 1,219,073.89 |
| | | | | | | |
| 4. Closing balance | 98,215,266.39 | 71,708,055.22 | 15,526,837.04 | 8,601,845.01 | 6,138,796.59 | 200,190,800.25 |
| III. Provision for impairment | | | | | | |
| 1. Opening balances | | | | | | |
| 2. Additions during the period horizontal tablet or inscribed board | | | | | | |
| (1) Provision | | | | | | |
| | | | | | | |
| 3. Decrease during the period horizontal tablet or inscribed board | | | | | | |
| (1) Disposal or scrapped | | | | | | |
| | | | | | | |
| 4. Closing | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| balance | | | | | | |
| IV. Carrying value | | | | | | |
| 1. Closing book value (be) worth | 592,298,002.89 | 181,146,320.98 | 11,190,299.80 | 5,580,064.38 | 2,315,088.87 | 792,529,776.92 |
| 2. Opening book value (be) worth | 615,517,840.65 | 97,130,258.43 | 12,500,720.49 | 4,370,382.06 | 3,052,719.55 | 732,571,921.18 |

### (2) Status of temporarily idle fixed assets

Unit: Yuan

| sports event | Original book value | Accumulated depreciation | provision for impairment | book value | note |
|---|---|---|---|---|---|

### (3) Fixed assets leased out through operating leases

Unit: Yuan

| sports event | Closing book value |
|---|---|

### (4) Status of fixed assets for which certificates of title have not been issued

Unit: Yuan

| sports event | book value | Reasons for non-completion of title deeds |
|---|---|---|
| "Project for the production of 200,000 pieces of hardware and daily necessities per year". New plant construction | 62,981,807.34 | Still in process |

Other notes:

### (5) Fixed assets liquidation

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|

Other notes:

## 10. Construction in progress

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| construction in progress | 152,794,862.81 | 64,393,965.14 |
| add up the total | 152,794,862.81 | 64,393,965.14 |

### (1) Status of construction in progress

Unit: Yuan

| sports event | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Carrying amount | provision for impairment | book value | Carrying amount | provision for impairment | book value |
| Annual production capacity of 900,000 sets of garden machinery products production production project | 6,183,972.07 | | 6,183,972.07 | 47,789,937.15 | | 47,789,937.15 |
| Production of 200,000 pieces of hardware and daily necessities per year Project plant construction | | | | | | |
| Annual production capacity of 60,000 riding lawn mowers | 75,845,259.38 | | 75,845,259.38 | | | |
| Overseas Production Bases in Mexico | 9,386,798.64 | | 9,386,798.64 | | | |
| In the installation of equipment | 27,731,045.17 | | 27,731,045.17 | 12,826,708.43 | | 12,826,708.43 |
| Advances for equipment | 33,647,787.55 | | 33,647,787.55 | 3,777,319.56 | | 3,777,319.56 |
| add up the total | 152,794,862.81 | | 152,794,862.81 | 64,393,965.14 | | 64,393,965.14 |

## （2） Changes in significant construction-in-progress projects during the period

Unit: Yuan

| Project name | budgeted number | Opening balance | Increase during the period | Amounts transferred to fixed assets during the period | Other decreases during the period | Closing balance | Cumulative investment in works as a percentage of budget | project progress | Accumulated amount of interest capitalised | Of which: Amount of interest capitalised during the period | Interest capitalisation rate for the period | Source of funds |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Annual production capacity of 900,000 sets of garden machinery products production production project | 58,495.89 $10,000,000 | 47,789,937.15 | 4,984,014.49 | 46,589,979.57 | | 6,183,972.07 | 93.29 per cent | 93.29 per cent | 19,884,649.14 | | | Proceeds, own funds and loans from financial institutions paragraph |
| Annual production capacity of 200,000 | 6,830.00 million [Note] | | 6,815,340.24 | 6,815,340.24 | | | 96.81 per cent | 100.00 per cent | | | | own funds |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| pieces of hardware daily necessities production project factory housing construction | | | | | | | | | | | | |
| Annual production capacity of 60,000 ride-on mowers grass mower | 24,545.49 $10,000,000 | | 75,845,259.38 | | | 75,845,259.38 | 30.90 per cent | 30.90 per cent | | | | own funds |
| Mexican Students Abroad production base | 5,500.00 $10,000 | | 9,386,798.64 | | | 9,386,798.64 | 2.45 per cent | 2.45 per cent | | | | own funds |
| during installation appliances | | 12,826,708.43 | 28,177,788.05 | 13,273,451.31 | | 27,731,045.17 | | | | | | own funds |
| prepaid device provision | | 3,777,319.56 | 33,647,787.55 | 3,777,319.56 | | 33,647,787.55 | | | | | | own funds |
| add up | | 64,393,965.14 | 158,856,988.35 | 70,456,090.68 | | 152,794,862.81 | | | 19,884,649.14 | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| the total | | | | | | | | | | | | |

[Note] The budget for the construction of plants for the project with an annual output of 200,000 pieces of hardware and daily necessities in the current period was changed from 52 million yuan in the previous period to 68.3 million yuan.

### (3) Provision for impairment of construction in progress during the period

Unit: Yuan

| sports event | Amount accrued during the period | Reasons for provision |
|---|---|---|

Other notes:

No clear indication of impairment of construction in progress was found at the end of the period, therefore no provision for impairment was made. **11. Right-of-use assets**

Unit: Yuan

| sports event | Houses and buildings | add up the total |
|---|---|---|
| i. Original book value: | | |
| 1. Opening balances | 59,738,646.41 | 59,738,646.41 |
| 2. Increase during the period | 5,114,135.81 | 5,114,135.81 |
| Impact of exchange rates | 5,114,135.81 | 5,114,135.81 |
| 3. Decrease during the period | | |
| | | |
| 4. Closing balance | 64,852,782.22 | 64,852,782.22 |
| II. Accumulated depreciation | | |
| 1. Opening balance | 13,433,341.33 | 13,433,341.33 |
| 2. Increase during the period | 16,296,096.42 | 16,296,096.42 |
| (1) Provision | 14,833,102.08 | 14,833,102.08 |
| Impact of exchange rates | 1,462,994.34 | 1,462,994.34 |
| 3. Decrease during the period | | |
| (1) Disposal | | |
| | | |
| 4. Closing balance | 29,729,437.75 | 29,729,437.75 |
| III. Provision for impairment | | |
| 1. Opening balance | | |
| 2. Increase during the period | | |
| (1) Provision | | |
| | | |
| 3. Decrease during the period | | |
| (1) Disposal | | |
| | | |
| 4. Closing balance | | |
| IV. Carrying value | | |
| 1. Closing book value | 35,123,344.47 | 35,123,344.47 |
| 2. Opening book value | 46,305,305.08 | 46,305,305.08 |

Other notes:

## 12. Intangible assets

### (1) Intangible assets

Unit: Yuan

| sports event | land use right | franchises | Non-patented technology | hardware | add up the total |
|---|---|---|---|---|---|
| i. Original book value: | | | | | |
| 1. Opening balances | 191,913,691.16 | | | 4,470,066.34 | 196,383,757.50 |
| 2. Increase during the period | 42,386.58 | | | 553,522.28 | 595,908.86 |
| (1) Purchase install | | | | 385,197.04 | 385,197.04 |
| (2) Within Research and Development | | | | | |
| (3) Increase in business combinations | | | | | |
| Impact of exchange rates | 42,386.58 | | | 168,325.24 | 210,711.82 |
| 3. Decrease during the period | | | | 134,020.21 | 134,020.21 |
| (1) Branch install | | | | 134,020.21 | 134,020.21 |
| | | | | | |
| 4. Closing balance | 191,956,077.74 | | | 4,889,568.41 | 196,845,646.15 |
| II. Accumulated amortisation | | | | | |
| 1. Opening balance | 23,236,161.29 | | | 1,559,854.85 | 24,796,016.14 |
| 2. Increase during the period | 4,697,277.03 | | | 1,197,753.88 | 5,895,030.91 |
| (1) Count carry (hanging down from the hand) | 4,691,363.08 | | | 1,172,597.88 | 5,863,960.96 |
| Impact of | 5,913.95 | | | 25,156.00 | 31,069.95 |

| | | | | | |
|---|---|---|---|---|---|
| exchange rates | | | | | |
| 3. Decrease during the period | | | | 122,511.20 | 122,511.20 |
| (1) Branch install | | | | 122,511.20 | 122,511.20 |
| | | | | | |
| 4. Closing balance | 27,933,438.32 | | | 2,635,097.53 | 30,568,535.85 |
| III. Provision for impairment | | | | | |
| 1. Opening balance | | | | | |
| 2. Increase during the period | | | | | |
| (1) Count carry (hanging down from the hand) | | | | | |
| | | | | | |
| 3. Decrease during the period | | | | | |
| (1) Branch install | | | | | |
| | | | | | |
| 4. Closing balance | | | | | |
| IV. Carrying value | | | | | |
| 1. Closing balance fig. values (ethical, cultural etc) | 164,022,639.42 | | | 2,254,470.88 | 166,277,110.30 |
| 2. Opening balance fig. values (ethical, cultural etc) | 168,677,529.87 | | | 2,910,211.49 | 171,587,741.36 |

Intangible assets formed through in-house research and development accounted for 0.00% of the balance of intangible assets at the end of the period.

## （2） Status of land use rights for which title deeds have not been issued

Unit: Yuan

| sports event | book value | Reasons for non-completion of title deeds |
|---|---|---|

Other notes:

There were no land use rights with outstanding title deeds at the end of the period.

## 13. Long-term amortisation

Unit: Yuan

| sports event | Opening balance | Increase during the period | Amortisation for the period | Other decreases | Closing balance |
|---|---|---|---|---|---|
| Expenditure on fixed asset improvements go out | | 1,856,279.18 | 282,258.65 | | 1,574,020.53 |
| add up the total | | 1,856,279.18 | 282,258.65 | | 1,574,020.53 |

Other notes:

## 14. Deferred income tax assets/deferred income tax liabilities

### (1) Deferred tax assets not offset

Unit: Yuan

| sports event | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Deductible temporary differences | Deferred tax assets | Deductible temporary differences | Deferred tax assets |
| Provision for impairment of assets | 13,565,855.21 | 2,265,111.50 | 18,133,112.23 | 4,537,763.69 |
| Unrealised profit on internal transactions | 40,470,553.74 | 9,526,143.96 | 23,935,542.60 | 5,574,559.70 |
| Deductible losses | 97,852,284.25 | 18,891,037.83 | 27,979,552.19 | 7,243,614.66 |
| Deferred income | 1,754,214.45 | 331,595.44 | 1,279,236.21 | 191,885.43 |
| Fair value of financial liabilities held for trading Gains and losses on changes in value | 2,454,367.34 | 368,155.10 | 170,163.58 | 25,524.54 |
| add up the total | 156,097,274.99 | 31,382,043.83 | 71,497,606.81 | 17,573,348.02 |

### (2) Deferred tax liabilities not offset

Unit: Yuan

| sports event | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Taxable temporary differences | Deferred income tax liabilities | Taxable temporary differences | Deferred income tax liabilities |

| | | | | |
|---|---|---|---|---|
| Fair value of financial assets held for trading Gains and losses on changes in value | 611,893.28 | 91,783.99 | 7,343,648.23 | 1,101,547.23 |
| Accelerated depreciation | 32,260,929.22 | 4,839,139.38 | | |
| add up the total | 32,872,822.50 | 4,930,923.37 | 7,343,648.23 | 1,101,547.23 |

### (3) Deferred income tax assets or liabilities, net of eliminations

Unit: Yuan

| sports event | Amounts of deferred tax assets and liabilities offset at the end of the period | Closing balance of deferred tax assets or liabilities after offsetting | Deferred income tax assets and liabilities offset at the beginning of the period | Opening balance of deferred tax assets or liabilities after offsetting |
|---|---|---|---|---|
| Deferred tax assets | 4,930,923.37 | 26,451,120.46 | | 17,573,348.02 |
| Deferred income tax liabilities | 4,930,923.37 | | | 1,101,547.23 |

### (4) Breakdown of unrecognised deferred tax assets

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Deductible temporary differences | 1,832,659.72 | 1,178,784.56 |
| Deductible losses | 98,920,047.04 | 51,924,015.08 |
| add up the total | 100,752,706.76 | 53,102,799.64 |

### (5) The deductible losses for which no deferred tax assets have been recognised will expire in the following years

Unit: Yuan

| vintages | Closing amount | Opening amount | note |
|---|---|---|---|
| 2025 | 1,494,347.05 | 1,494,347.05 | |
| 2026 | 50,429,668.03 | 50,429,668.03 | |
| 2027 | 46,996,031.96 | | |
| add up the total | 98,920,047.04 | 51,924,015.08 | |

Other notes:

## 15. Other non-current assets

Unit: Yuan

| sports event | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Carrying amount | provision for impairment | book value | Carrying amount | provision for impairment | book value |

| | | | | | | |
|---|---|---|---|---|---|---|
| Prepayments for software | 68,400.00 | | 68,400.00 | | | |
| Advance payment for acquisition of land | 12,370,000.00 | | 12,370,000.00 | | | |
| add up the total | 12,438,400.00 | | 12,438,400.00 | | | |

Other notes:

## 16. Short-term borrowing

### (1) Classification of short-term loans

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| secured loan | 125,038,687.08 | 14,917,528.19 |
| Guaranteed Borrowing | 464,550,942.73 | 635,522,113.66 |
| credit loan | 80,260,694.00 | |
| Guaranteed and secured lending | 172,982,969.55 | 47,957,792.78 |
| add up the total | 842,833,293.36 | 698,397,434.63 |

A note on the classification of short-term borrowings:

### (2) Status of overdue short-term loans

The total amount of short-term borrowings that were past due at the end of the period was $, of which the significant past due short-term borrowings were as follows:

Unit: Yuan

| borrower | Closing balance | borrowing rate | overdue since then | overdue interest rate |
|---|---|---|---|---|

Other notes:

There were no overdue short-term loans at the end of the period.

## 17. Financial liabilities held for trading

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Trading financial liabilities | 2,649,367.34 | 395,163.58 |
| Among them: | | |
| Derivative financial liabilities | 2,649,367.34 | 395,163.58 |
| Among them: | | |
| add up the total | 2,649,367.34 | 395,163.58 |

Other notes:

At the end of December 2022, the trading financial liabilities were formed by the agreed exchange rates of outstanding forward exchange contracts and outstanding foreign exchange options at the end of the period being lower than the forward exchange rates quoted by financial institutions for the same period.

## 18. Notes payable

Unit: Yuan

| kind | Closing balance | Opening balance |
|---|---|---|
| banker's acceptance | 152,188,779.40 | 154,317,500.00 |
| add up the total | 152,188,779.40 | 154,317,500.00 |

Notes payable that were due and unpaid at the end of the period totalled $0.00.

## 19. Accounts payable

### (1) Presentation of accounts payable

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| payment for goods | 280,775,716.43 | 414,018,522.51 |
| Payment for work and equipment | 121,506,054.01 | 47,889,388.12 |
| expense account | 22,084,227.72 | 22,564,102.11 |
| add up the total | 424,365,998.16 | 484,472,012.74 |

### (2) Significant accounts payable aged over 1 year

Unit: Yuan

| sports event | Closing balance | Reasons for non-reimbursement or carry-over |
|---|---|---|

Other notes:

There were no significant accounts payable with an age of more than one year at the end of the period.

## 20. Contract liabilities

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| payment for goods | 1,017,450.48 | 1,983,603.57 |
| add up the total | 1,017,450.48 | 1,983,603.57 |

Amounts and reasons for significant changes in book value during the reporting period

Unit: Yuan

| sports event | Amount of change | Reason for change |
|---|---|---|

## 21. Employee remuneration payable

### (1) Presentation of employee compensation payable

Unit: Yuan

| sports event | Opening balance | Increase during the period | Decrease during the period | Closing balance |
|---|---|---|---|---|
| I. Short-term remuneration | 34,663,058.11 | 225,411,144.12 | 238,601,030.66 | 21,473,171.57 |

| | | | | |
|---|---|---|---|---|
| II. Post-employment benefits -- defined contribution plans | | 9,277,492.30 | 9,277,492.30 | |
| add up the total | 34,663,058.11 | 234,688,636.42 | 247,878,522.96 | 21,473,171.57 |

### （2） Presentation of short-term remuneration

Unit: Yuan

| sports event | Opening balance | Increase during the period | Decrease during the period | Closing balance |
|---|---|---|---|---|
| 1. Wages, bonuses, allowances and subsidies | 33,769,768.11 | 206,269,782.37 | 219,727,117.91 | 20,312,432.57 |
| 2. Employee benefit costs | | 7,684,205.41 | 7,684,205.41 | |
| 3. Social security contributions | | 5,978,559.65 | 5,978,559.65 | |
| Of which: medical insurance wasteful | | 4,884,580.14 | 4,884,580.14 | |
| industrial injury insurance wasteful | | 1,093,979.51 | 1,093,979.51 | |
| 4. Housing Provident Fund | | 3,378,153.76 | 3,378,153.76 | |
| 5. Funds for trade unions and staff education | 893,290.00 | 2,100,442.93 | 1,832,993.93 | 1,160,739.00 |
| add up the total | 34,663,058.11 | 225,411,144.12 | 238,601,030.66 | 21,473,171.57 |

### （3） Presentation of the defined benefit plan

Unit: Yuan

| sports event | Opening balance | Increase during the period | Decrease during the period | Closing balance |
|---|---|---|---|---|
| 1. Basic pension insurance | | 8,990,164.06 | 8,990,164.06 | |
| 2. Unemployment insurance premiums | | 287,328.24 | 287,328.24 | |
| add up the total | | 9,277,492.30 | 9,277,492.30 | |

Other notes:

## 22. Taxes payable

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| value-added tax (VAT) | 154,397.70 | |
| corporate income tax | 4,420,759.55 | 3,759,277.34 |
| personal income tax | 417,920.00 | 475,696.88 |
| Urban maintenance and construction tax | 142,714.72 | |
| property tax | 5,966,119.55 | 2,440,322.15 |
| land use tax | 3,851,409.31 | 3,851,409.25 |
| Disability Guarantee Fund (DGF) | 250,560.00 | 101,628.00 |
| non-residential property | 169,584.02 | 48,665.80 |
| Education surcharge | 60,762.00 | |
| Local education surcharge | 41,177.08 | |
| green tax | 93.74 | 307.42 |
| add up the total | 15,475,497.67 | 10,677,306.84 |

Other notes:

## 23. Other accounts payable

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Other accounts payable | 854,804.93 | 387,858.17 |
| add up the total | 854,804.93 | 387,858.17 |

**(1) interest due**

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|

Significant overdue interest payments:

Unit: Yuan

| borrower | Amount overdue | Reason for overdue |
|---|---|---|

Other notes:

**(2) dividend payable**

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|

Other notes, including significant dividends payable outstanding for more than one year, should disclose the reason for non-payment:

**(3) Other accounts payable**

**1) Other accounts payable by nature of payment**

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Deposit Guarantee | 256,060.00 | 200,000.00 |
| Suspense accounts payable | 598,744.93 | 187,858.17 |
| add up the total | 854,804.93 | 387,858.17 |

**2) Significant other payables aged over 1 year**

Unit: Yuan

| sports event | Closing balance | Reasons for non-reimbursement or carry-over |
|---|---|---|

Other notes:

There were no significant other payables aged over one year at the end of the period. **24. Non-current liabilities due within one year**

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Long-term borrowings due within one year | | 15,018,500.00 |
| Long-term payables due within one | 8,396,829.55 | |

| year | | |
|---|---|---|
| Lease liabilities due within one year | 15,272,435.52 | 12,256,981.67 |
| add up the total | 23,669,265.07 | 27,275,481.67 |

Other notes:

## 25. Long-term loans

### (1) Classification of long-term loans

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| secured loan | | 16,825,153.33 |
| Guaranteed Borrowing | 30,035,750.00 | |
| Guaranteed and secured lending | 119,920,220.22 | 82,903,940.06 |
| add up the total | 149,955,970.22 | 99,729,093.39 |

A note on the classification of long-term borrowings:

Other notes, including interest rate bands:

## 26. Lease liabilities

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Housing rental costs | 22,700,487.75 | 34,522,101.05 |
| add up the total | 22,700,487.75 | 34,522,101.05 |

Other notes:

## 27. Deferred income

Unit: Yuan

| sports event | Opening balance | Increase during the period | Decrease during the period | Closing balance | Reasons for formation |
|---|---|---|---|---|---|
| government grant | 8,022,353.49 | 728,600.00 | 431,462.24 | 8,319,491.25 | Project grant funding |
| add up the total | 8,022,353.49 | 728,600.00 | 431,462.24 | 8,319,491.25 | |

Projects involving government grants:

Unit: Yuan

| Liability items | Opening balance | Amount of new grants for the period | Amount included in non-operating income for the period | Amounts charged to other gains for the period | Amounts charged to costs during the period | Other changes | Closing balance | Asset-related/revenue-related |
|---|---|---|---|---|---|---|---|---|
| Introducing high-quality domestic and foreign-funded projects and high-tech Project grants | 6,743,117.28 | | | 177,840.48 | | | 6,565,276.80 | Asset-related |
| Yuyao machine for man | 95,400.00 | | | 23,850.00 | | | 71,550.00 | Property and |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Focused special grants | | | | | | | | assets (statistics) correlation |
| The first batch of Ningbo industrial investment in 2018 (Technological transformation) programme funding | 911,206.32 | | | 147,763.19 | | | 763,443.13 | Asset-related |
| Bureau of Economy and Information Technology Industrial Investment Technological Improvement Supplement help | 272,629.89 | | | 38,041.33 | | | 234,588.56 | Asset-related |
| 2021 Yuyao City Industrial Investment (Technology Reform) Project Special Programme subsidy | | 728,600.00 | | 43,967.24 | | | 684,632.76 | Asset-related |
| Subtotal | 8,022,353.49 | 728,600.00 | | 431,462.24 | | | 8,319,491.25 | |

Other notes:

## 28. Share capital

Unit: Yuan

| | Opening balance | Increase/decrease (+, -) in current changes | | | | | Closing balance |
|---|---|---|---|---|---|---|---|
| | | issue new shares | a share grant | conversion of provident fund | the rest | Subtotal | |
| Total number of shares | 160,000,000.00 | | | | | | 160,000,000.00 |

Other notes:

## 29. Capital surplus

Unit: Yuan

| sports event | Opening balance | Increase during the period | Decrease during the period | Closing balance |
|---|---|---|---|---|
| Capital premium (equity premium) | 449,231,040.80 | | | 449,231,040.80 |
| Other capital surplus | 828,447.62 | 5,105,371.43 | | 5,933,819.05 |
| add up the total | 450,059,488.42 | 5,105,371.43 | | 455,164,859.85 |

Other explanations, including increases or decreases during the period and explanations of the reasons for the changes:

The increase of other capital surplus by RMB5,105,371.43 was due to the implementation of the employee share incentive scheme by the Company, which was determined in accordance with the relevant provisions of "Accounting Standards for Business Enterprises - Share-based Payment".

Share subscription fee of RMB 5,105,371.43.

## 30. Other comprehensive income

Unit: Yuan

| sports event | Opening balance | Current period's incidence | | | | | | Closing balance |
|---|---|---|---|---|---|---|---|---|
| | | Current incidence before income tax | Less: Transfer to profit or loss for the period from prior period to other comprehensive income | Less: Prior period charge to other comprehensive income Current period transfer to retained earnings | Less: Income tax expense | Attributable to parent company after tax | Attributable to minority shareholders after tax | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| II. Other comprehensive income to be reclassified to profit or loss | -3,556,327.38 | 1,771,464.79 | | | | 1,771,464.79 | | -1,784,862.59 |
| Translation differences on foreign currency financial statements | -3,556,327.38 | 1,771,464.79 | | | | 1,771,464.79 | | -1,784,862.59 |
| Total other comprehensive income | -3,556,327.38 | 1,771,464.79 | | | | 1,771,464.79 | | -1,784,862.59 |

Other notes, including adjustments to the effective portion of cash flow hedge gains and losses transferred to the initial recognition amount of the hedged item:

## 31. Surplus reserves

Unit: Yuan

| sports event | Opening balance | Increase during the period | Decrease during the period | Closing balance |
|---|---|---|---|---|
| Statutory surplus surplus | 40,835,988.95 | 3,538,760.09 | | 44,374,749.04 |
| add up the total | 40,835,988.95 | 3,538,760.09 | | 44,374,749.04 |

A description of surplus surplus, including any increase or decrease during the period and the reasons for the change:

The increase in the current period is due to the withdrawal of legal surplus reserve of RMB3,538,760.09 at 10% of the net profit of the Parent Company in 2022.

## 32. Undistributed profits

Unit: Yuan

| sports event | the current period | previous period |
|---|---|---|
| Adjustments to opening unallocated profit after the period | 309,176,453.78 | 278,799,518.29 |
| Add: Net profit attributable to owners of the parent company for the period | 11,251,051.29 | 55,522,875.02 |
| Less: Withdrawal of statutory surplus reserves | 3,538,760.09 | 9,145,939.53 |
| Dividends payable on ordinary shares | 20,800,000.00 | 16,000,000.00 |
| Undistributed profit at the end of the period | 296,088,744.98 | 309,176,453.78 |

Adjust the breakdown of unallocated profit at the beginning of the period:

1) The effect of the retrospective adjustments due to the new provisions of ASBE and its related new regulations was to affect the unappropriated profit at the beginning of the period in dollars.

2) , as a result of a change in accounting policy, affecting the opening unappropriated earnings in dollars.

3) The impact on the unappropriated earnings at the beginning of the period was due to the correction of significant accounting errors.

4) The change in the scope of consolidation due to the same control affected the beginning of the period's unappropriated earnings by $.

5) The total effect of other adjustments was $0.00 in unappropriated earnings at the beginning of the period.

## 33. Operating income and operating costs

Unit: Yuan

| sports event | Current period's incidence | | Prior period's incidence | |
|---|---|---|---|---|
| | incomes | (manufacturing, production etc) costs | incomes | (manufacturing, production etc) costs |

| | | | | |
|---|---|---|---|---|
| Main business | 1,469,206,171.42 | 1,233,629,247.61 | 1,604,521,074.70 | 1,360,810,307.90 |
| Other business | 2,368,861.35 | 3,888.84 | 2,483,169.35 | |
| add up the total | 1,471,575,032.77 | 1,233,633,136.45 | 1,607,004,244.05 | 1,360,810,307.90 |

Whether the lower of audited net profit before or after extraordinary gains and losses is negative.

Yes ☑No

Revenue-related information:

Unit: Yuan

| Contract classification | Division 1 | Division 2 | Gardening Machinery Products | the rest | add up the total |
|---|---|---|---|---|---|
| Product Type | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| Among them: | | | | | |
| lawnmower | | | 1,245,269,891.21 | | 1,245,269,891.21 |
| Lawnmowers/cultivators | | | 15,835,465.87 | | 15,835,465.87 |
| Other power machinery | | | 110,087,926.60 | | 110,087,926.60 |
| replacement (parts) | | | 98,012,887.74 | | 98,012,887.74 |
| the rest | | | | 2,368,861.35 | 2,368,861.35 |
| By Business Area | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| Among them: | | | | | |
| outside (a country's) borders | | | 1,412,275,001.37 | 221,703.56 | 1,412,496,704.93 |
| internal (a country, province, city etc) | | | 56,931,170.05 | 2,147,157.79 | 59,078,327.84 |
| Type of market or customer | | | | | |
| Among them: | | | | | |
| | | | | | |
| Type of contract | | | | | |
| Among them: | | | | | |
| | | | | | |
| Classification of commodities by time of transfer | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| Among them: | | | | | |
| Commodities (transferred at a point in time) | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| Classification by contract duration | | | | | |
| Among them: | | | | | |
| | | | | | |
| By Sales Channel | | | | | |
| Among them: | | | | | |
| | | | | | |
| add up the total | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |

Information relating to performance obligations:

The Company sells lawnmowers and other products. Details of the performance obligations and agreements for specific sales of products are described in Note V.25.3 of the Notes to Financial Statements. Payment terms are based on contractual agreements, and product sales are usually completed within a relatively short period of time.

Information relating to the transaction price apportioned to the remaining performance obligations:

The amount of revenue corresponding to performance obligations that have been contracted for but not yet fulfilled or not yet completed at the end of the reporting period is $1,017,450.48, of which.

1,017,450.48 is expected to be recognised as revenue in 2023.

Other notes:

Revenue recognised in the current period included in the opening book value of contract liabilities is $1,983,603.57.

## 34. Taxes and surcharges

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Urban maintenance and construction tax | 1,442,357.50 | 664,590.41 |
| education surcharge | 618,153.22 | 291,639.94 |
| property tax | 6,016,715.62 | 2,134,681.98 |
| land use tax | 3,878,377.86 | 3,629,478.38 |
| non-residential property | 527,631.66 | 347,402.30 |
| Local education surcharge | 412,102.14 | 194,426.62 |
| green tax | 42,307.52 | 12,969.68 |
| vehicle tax | 5,285.98 | 4,283.76 |
| add up the total | 12,942,931.50 | 7,279,473.07 |

Other notes:

## 35. Cost of sales

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| remuneration of employees | 31,429,125.39 | 24,199,880.83 |
| Advertising and promotion costs | 15,129,194.96 | 4,445,417.33 |
| Depreciation and amortisation | 11,053,013.37 | 10,682,914.75 |
| after-sales service fee | 9,109,504.00 | 6,748,323.63 |
| office expenses | 3,239,244.48 | 2,947,036.84 |
| sample fee | 2,647,720.77 | 1,444,689.96 |
| insurance premium | 2,456,536.45 | 1,723,053.62 |
| travel costs | 1,805,563.97 | 1,739,067.52 |
| the rest | 4,467,721.01 | 4,170,899.48 |
| add up the total | 81,337,624.40 | 58,101,283.96 |

Other notes:

## 36. Administrative expenses

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Depreciation and amortisation | 20,477,408.32 | 14,942,124.82 |
| remuneration of employees | 20,033,003.69 | 18,841,794.05 |
| brokerage | 8,419,960.79 | 8,357,322.30 |
| office expenses | 7,269,214.34 | 7,074,350.14 |
| share-based payment | 5,105,371.43 | 828,447.62 |
| travel costs | 1,207,511.67 | 497,818.99 |
| Maintenance and repair costs | 990,383.91 | 1,010,269.41 |
| Business hospitality | 596,116.23 | 1,046,707.00 |
| the rest | 6,610,891.79 | 4,250,338.50 |
| add up the total | 70,709,862.17 | 56,849,172.83 |

Other notes:

## 37. Research and development costs

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| remuneration of employees | 34,752,314.06 | 26,116,391.45 |
| direct material | 17,423,966.25 | 15,326,329.28 |
| Depreciation and amortisation | 4,093,270.31 | 2,017,798.46 |
| Certification and testing fees | 3,529,995.98 | 3,576,043.71 |
| the rest | 3,470,481.66 | 2,355,376.78 |
| add up the total | 63,270,028.26 | 49,391,939.68 |

Other notes:

## 38. Finance costs

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| interest expense | 32,184,888.51 | 22,595,720.17 |
| Interest income | -1,357,449.67 | -1,603,618.31 |
| Currency exchange gains and losses | -45,854,849.20 | 6,539,581.62 |
| Handling fees and others | 2,855,101.36 | 1,308,151.74 |
| add up the total | -12,172,309.00 | 28,839,835.22 |

Other notes:

## 39. Other gains

Unit: Yuan

| Sources of generation of other benefits | Current period's incidence | Prior period's incidence |
|---|---|---|
| Government grants related to assets | 431,462.24 | 352,623.75 |
| Government grants related to revenue | 6,123,652.43 | 4,286,309.69 |
| Reimbursement of handling fee for withholding personal income tax | 48,753.78 | |
| add up the total | 6,603,868.45 | 4,638,933.44 |

## 40. Investment income

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Gain on disposal of derivative financial assets/liabilities | -24,851,321.45 | 14,032,831.76 |
| add up the total | -24,851,321.45 | 14,032,831.76 |

Other notes:

## 41. Gain on change in fair value

Unit: Yuan

| Sources that generate gains from changes in fair value | Current period's incidence | Prior period's incidence |
|---|---|---|
| Fair value changes arising from derivative financial assets/liabilities income from natural disasters (e.g. rainy season) | -1,842,474.06 | 7,173,484.65 |
| add up the total | -1,842,474.06 | 7,173,484.65 |

Other notes:

## 42. Credit impairment losses

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Bad debt losses | 4,730,485.38 | -7,100,492.16 |
| add up the total | 4,730,485.38 | -7,100,492.16 |

Other notes:

## 43. Impairment losses on assets

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| II. Loss on decline in value of inventories and impairment loss on contract performance costs | -2,949,441.59 | -2,064,044.24 |
| add up the total | -2,949,441.59 | -2,064,044.24 |

Other notes:

## 44. Gain on disposal of assets

Unit: Yuan

| Sources of proceeds from the disposal of assets | Current period's incidence | Prior period's incidence |
|---|---|---|
| Gain on disposal of fixed assets | -426,082.81 | |

## 45. Non-operating income

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence | Amounts included in non-recurring gains and losses for the period |
|---|---|---|---|
| government grant | 2,000,000.00 | | 2,000,000.00 |
| insurance payout | 27,000.00 | 226,923.01 | 27,000.00 |
| Litigation and settlement | | 850,000.00 | |
| the rest | 56,266.39 | | 56,266.39 |
| add up the total | 2,083,266.39 | 1,076,923.01 | 2,083,266.39 |

Government grants recognised in profit or loss:

Unit: Yuan

| Subsidised projects | Issuing body | Reason for issuance | Type of nature | Whether the subsidy affects the profit and loss for the year | Whether special subsidies | Amount incurred during the period | Amounts incurred in the prior period | Asset-related/revenue-related |
|---|---|---|---|---|---|---|---|---|
| Financial Treasury Payments Heart Phoenix Action Subsidy | Yuyao People Government Offices | subsidy | Incentives for listing while grants | clogged | clogged | 2,000,000.00 | | revenue-related |

Other notes:

## 46. Non-operating expenses

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence | Amounts included in non-recurring gains and losses for the |
|---|---|---|---|

| | | | period |
|---|---|---|---|
| Loss on destruction and retirement of non-current assets | 46,975.62 | 47,909.32 | 46,975.62 |
| Expenditure on fines | 23,967.89 | | 23,967.89 |
| the rest | 5,235.10 | 4,199.60 | 5,235.10 |
| add up the total | 76,178.61 | 52,108.92 | 76,178.61 |

Other notes:

## 47. Income tax expense

### (1) Schedule of income tax expense

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Current income tax expense | 3,854,149.07 | 12,556,402.13 |
| Deferred income tax expense | -9,979,319.67 | -4,641,518.22 |
| add up the total | -6,125,170.60 | 7,914,883.91 |

### (2) Process of adjusting accounting profit to income tax expense

Unit: Yuan

| sports event | Current period's incidence |
|---|---|
| Total profit | 5,125,880.69 |
| Income tax expense at statutory/applicable rates | 768,882.10 |
| Effect of applying different tax rates to subsidiaries | -2,911,237.35 |
| Impact of non-deductible costs, expenses and losses | 65,011.20 |
| Effect of the use of deductible losses for which no deferred tax assets were recognised in prior periods | -668,238.53 |
| Effect of deductible temporary differences or deductible losses for which no deferred tax assets were recognised in the period | 10,841,090.80 |
| Impact of additional deductions | -9,381,539.44 |
| Lump sum deduction for fixed assets | -4,839,139.38 |
| Income tax expense | -6,125,170.60 |

Other notes:

## 48. Other comprehensive income

See note VII.30 for details.

## 49. Cash flow statement items

### (1) Other cash received relating to operating activities

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Banker's Acceptance Deposit and Letter of Credit Deposit | 115,868,420.00 | 112,247,000.00 |
| Government incentives and grants | 7,606,898.21 | 4,562,509.60 |
| Receipt of provisional receivables | 4,205,250.25 | |
| Interest income | 1,357,449.67 | 1,603,618.31 |
| Receipt of deposit bond | 79,283.20 | 9,143,490.62 |
| (sth. or sb) else | 315,485.60 | 1,288,342.17 |
| add up the total | 129,432,786.93 | 128,844,960.70 |

Description of other cash received related to operating activities:

## (2) Other cash paid in relation to operating activities

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Banker's Acceptance Deposit and Letter of Credit Deposit | 94,171,313.26 | 120,393,988.88 |
| Cost of sales on a cash basis | 35,934,293.26 | 18,693,543.05 |
| cash management fee | 24,118,669.29 | 20,723,163.42 |
| Cash-out research and development costs | 7,000,477.64 | 5,931,420.49 |
| Payment of suspense receivables | 4,268,417.00 | |
| Deposits and Guarantees | 167,872.19 | 4,038,033.31 |
| the rest | 4,558,639.72 | 1,771,590.91 |
| add up the total | 170,219,682.36 | 171,551,740.06 |

Description of other cash paid related to operating activities:

## (3) Other cash received relating to investing activities

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Outstanding foreign exchange option income | 195,000.00 | 225,000.00 |
| Banker's acceptance deposit | 17,479,763.47 | 20,287,000.00 |
| add up the total | 17,674,763.47 | 20,512,000.00 |

Description of other cash received related to investing activities:

## (4) Other cash paid relating to investing activities

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Banker's Acceptance Deposit and Letter of Credit Deposit | 28,565,694.43 | 11,270,399.47 |
| margin for foreign exchange settlement | 992,000.00 | |
| add up the total | 29,557,694.43 | 11,270,399.47 |

Description of other cash paid related to investing activities:

## (5) Other cash received relating to financing activities

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Commercial Acceptance Discounting | 28,000,000.00 | |
| Finance lease mortgages | 50,000,000.00 | |
| add up the total | 78,000,000.00 | |

Description of other cash received related to financing activities:

## (6) Other cash paid in relation to financing activities

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|

| | | |
|---|---|---|
| Repayment of finance lease loans | 42,083,333.00 | |
| rental fee | 14,562,487.78 | 16,129,194.97 |
| Pledge of time deposits | 8,357,875.00 | |
| add up the total | 65,003,695.78 | 16,129,194.97 |

Description of other cash disbursed related to financing activities:

## 50. Supplementary information on the statement of cash flows

### (1) Supplementary information on the statement of cash flows

Unit: Yuan

| Additional information | Amount for the period | Prior period amount |
|---|---|---|
| 1. Reconciliation of net profit to cash flows from operating activities | | |
| net profit | 11,251,051.29 | 55,522,875.02 |
| Add: Provision for impairment of assets | -1,781,043.79 | 9,164,536.40 |
| Depreciation of fixed assets, depletion of oil and gas assets, depreciation of productive biological assets | 55,153,992.74 | 37,219,011.75 |
| Depreciation of right-of-use assets | 14,833,102.08 | 13,433,341.33 |
| Amortisation of intangible assets | 5,538,736.19 | 4,647,118.61 |
| Amortisation of long-term amortised expenses | 282,258.65 | |
| Loss on disposal of property, plant and equipment, intangible assets and other long-lived assets (Gain is represented by a "-" sign) | 426,082.81 | |
| Loss on retirement of fixed assets (gain is represented by a "-" sign) | 46,975.62 | 47,909.32 |
| Loss on fair value changes (gains are recognised with a "-" sign) | 1,842,474.06 | -7,173,484.65 |
| Finance costs (gains are marked with a "-") (columns) | -13,669,960.69 | 29,310,701.79 |
| Losses on investments (gains are marked with a "-") (columns) | 24,851,321.45 | -14,032,831.76 |
| Decrease in deferred income tax assets (increase is represented by a "-" sign) | -8,877,772.44 | -3,344,722.33 |
| Increase (decrease is represented by a "-") in deferred income tax liabilities | -1,101,547.23 | -1,296,795.89 |

| | | |
|---|---|---|
| Decrease in inventories (increase is indicated by a "-") | -94,537,429.52 | -350,486,094.30 |
| Decrease in operating receivables (increase is represented by a "-") | 161,932,030.89 | -242,542,273.40 |
| Increase (decrease) in operating accounts payable | -137,612,624.42 | 231,402,257.06 |
| the rest | 5,105,371.43 | 828,447.62 |
| Net cash flows from operating activities | 23,683,019.12 | -237,300,003.43 |
| 2. Significant investing and financing activities that do not involve cash receipts and payments | | |
| Debt-to-capital conversion | | |
| Convertible bonds due within one year | | |
| Fixed assets under finance leases | | |
| 3. Net change in cash and cash equivalents: | | |
| Closing balance of cash | 55,032,576.24 | 60,454,867.97 |
| Less: opening balance of cash | 60,454,867.97 | 95,625,898.30 |
| Add: closing balance of cash equivalents | | |
| Less: opening balance of cash equivalents | | |
| Net increase in cash and cash equivalents | -5,422,291.73 | -35,171,030.33 |

## (2) Composition of cash and cash equivalents

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| I. Cash | 55,032,576.24 | 60,454,867.97 |
| Of which: cash on hand | 80,824.80 | 99,072.15 |
| Bank deposits available for payment | 54,630,845.12 | 60,355,795.82 |
| Other monetary resources readily available for payment generic term for lustrous and ductile metals | 320,906.32 | |
| III. Cash and cash equivalents balance at end of period | 55,032,576.24 | 60,454,867.97 |

Other notes:

The balance of cash and cash equivalents at the end of the period in the consolidated statement of cash flows for the year 2022 was $55,032,576.24, and the balance of money funds in the consolidated balance sheet for the

year 2022 was $55,032,576.24.
The difference of $57,997,896.57 from $113,030,472.81 at the end of the period is due to the deduction of the balance of cash and cash equivalents that did not meet the requirements in the consolidated statement of cash flows from the balance of cash and cash equivalents at the end of the period.
Cash and cash equivalents standard bankers' acceptance deposit $42,196,775.45, customs import bond $6,593,422.88, pledged time deposits
8,705,750.00 and $501,948.24 for the bond deposit.

## 51. Notes to items in the statement of changes in equity

Indicate the name of the "other" item and the amount of the adjustment to the closing balance of the previous year:

## 52. Assets subject to restrictions on ownership or use

Unit: Yuan

| sports event | Closing book value | Reason for restriction |
|---|---|---|
| money funds | 57,997,896.57 | Promissory note deposits, import deposits, pledges<br>Time deposits and guarantee deposits |
| fixed assets | 509,904,956.71 | collateral |
| intangible asset | 143,532,150.56 | collateral |
| Receivables financing | 50,000,000.00 | pledges |
| add up the total | 761,435,003.84 | |

Other notes:

## 53. Foreign currency monetary items

### (1) Monetary items in foreign currency

Unit: Yuan

| sports event | Foreign currency balance at end of period | Converted exchange rates | Converted Renminbi balance at the end of the period |
|---|---|---|---|
| money funds | | | 26,027,434.08 |
| Of which: United States dollars | 2,649,942.36 | 6.9646 | 18,455,788.56 |
| Euro (currency) | 967,104.78 | 7.4229 | 7,178,722.07 |
| Hong Kong dollar | | | |
| Thai baht | 1,553,338.98 | 0.2014 | 312,842.47 |
| Mexican peso | 223,877.49 | 0.3577 | 80,080.98 |
| accounts receivable | | | 182,641,871.87 |
| Of which: United States dollars | 25,414,727.06 | 6.9646 | 177,003,408.08 |
| Euro (currency) | 759,603.90 | 7.4229 | 5,638,463.79 |
| Hong Kong dollar | | | |
| | | | |
| long term loan | | | |
| Of which: United States dollars | | | |
| Euro (currency) | | | |
| Hong Kong dollar | | | |
| Other receivables | | | 8,837,058.03 |
| Of which: United States dollars | 1,118,129.10 | 6.9646 | 7,787,321.93 |
| Euro (currency) | 3,401.00 | 7.4229 | 25,245.28 |
| Thai baht | 5,055,765.01 | 0.2014 | 1,018,231.07 |
| Mexican peso | 17,500.00 | 0.3577 | 6,259.75 |
| short term loan | | | 104,844,940.05 |
| Of which: United States dollars | 15,053,978.70 | 6.9646 | 104,844,940.05 |
| accounts payable | | | 60,722,597.53 |
| Of which: United States dollars | 8,081,219.44 | 6.9646 | 56,282,460.89 |
| Euro (currency) | 132,295.99 | 7.4229 | 982,019.90 |
| Thai baht | 1,229,864.77 | 0.2014 | 247,694.76 |
| Mexican peso | 8,975,180.27 | 0.3577 | 3,210,421.98 |
| Other accounts payable | | | 123,733.33 |
| Of which: Thai baht | 614,366.09 | 0.2014 | 123,733.33 |

Other notes:

**（2） A description of the foreign operating entity, including, in the case of a significant foreign operating entity, a disclosure of the principal place of business outside the country, the local currency of the accounts and the basis for selection, and the reasons for any change in the local currency of the accounts.**

☑Applicable ☐Not applicable

| Offshore operating entities | Principal place of business | local currency | Selection basis |
|---|---|---|---|
| daye northern america, inc. | United States of America | American dollar | Main sources of currency for operations |
| MOWOX AMERICAN INC. | United States of | American dollar | Main sources of |

| | | | |
|---|---|---|---|
| | America | | currency for operations |
| DAYE EUROPE GMBH | German | Euro (currency) | Main sources of currency for operations |
| daye international co., limited | Mainland | American dollar | Main sources of currency for operations |
| HONBO INTPET. | Singaporean | American dollar | Main sources of currency for operations |
| RUNBO INTPET. | Singaporean | American dollar | Main sources of currency for operations |
| GOODTEX SINGAPOREPTE.LTD | Singaporean | American dollar | Main sources of currency for operations |
| LINGYE INTELLIGENT (THAILAND) CO., LTD. | Thailand | Thai baht | Main sources of currency for operations |
| daye mexico, s.a. de c.v. | Mexico | Mexican peso | Main sources of currency for operations |

### 54. Government grants

#### (1) Basic information on government grants

Unit: Yuan

| kind | sum of money | Presentation of items | Amounts recognised in profit or loss for the period |
|---|---|---|---|
| Government grants related to assets | 431,462.24 | Other gains | 431,462.24 |
| related to earnings and used to reimburse the Company for related costs incurred or Government grants for losses | 8,123,652.43 | Other gains, non-operating income | 8,123,652.43 |
| add up the total | 8,555,114.67 | | 8,555,114.67 |

#### (2) Return of government grants

☐ Applicable
☑ Not applicable
Other description:

## VIII. Changes in the scope of consolidation

### 1. Changes in the scope of consolidation for other reasons

Describe changes in the scope of consolidation due to other reasons (e.g., establishment of new subsidiaries, liquidation of subsidiaries, etc.) and their related circumstances:

Increased scope of consolidation

| company identification | Mode of acquisition of equity | Point of acquisition of equity | sum of money contributed | percentage of contribution |
|---|---|---|---|---|
| macrophyte | constitute | 2 August 2022 | $10 million | 100.00 per cent |
| DAYE E-commerce | constitute | 22 December 2022 | RMB 20 million | 100.00 per cent |
| Big Leaf Supply Chain | constitute | 27 December 2022 | RMB 30 million | 100.00 per cent |
| Moxa North America | constitute | 21 June 2022 | $10,000 | 100.00 per cent |

# IX. Interests in other subjects

## 1. Interests in subsidiaries

### (1) Composition of enterprise groups

| Name of Subsidiary | Principal place of business | registered office | Nature of business | percentage of shareholding | | Acquisition method |
|---|---|---|---|---|---|---|
| | | | | direct | overhead | |
| Ningbo Leader Intelligence Equipment Co. | Yuyao prefecture level city in Jiangxi | Yuyao prefecture level city in Jiangxi | service industry | 100.00 per cent | | buying |
| Ningbo DAYE Electronics Business Ltd. | Yuyao prefecture level city in Jiangxi | Yuyao prefecture level city in Jiangxi | trade | 100.00 per cent | | constitute |
| Ningbo DAYE Supply Chain Managemen t Co. department (under a ministry) | Yuyao prefecture level city in Jiangxi | Yuyao prefecture level city in Jiangxi | trade | 100.00 per cent | | constitute |
| Ningbo Hongyue Intelligent science and technology limited company | Yuyao prefecture level city in Jiangxi | Yuyao prefecture level city in Jiangxi | service industry | 100.00 per cent | | not under common control business combination |
| Honbo Int Pte. | Singaporean | Singaporean | trade | 100.00 per cent | | constitute |
| Runbo Int Pte. | Singaporean | Singaporean | trade | 100.00 per cent | | constitute |
| Goodtex Singapore Pte. | Singaporean | Singaporean | trade | 100.00 per cent | | constitute |
| MOWOX AMERICAN INC. | United States of America | United States of America | trade | 100.00 per cent | | constitute |
| DAYE EUROPE GMBH | German | German | trade | 100.00 per cent | | entity under common control merger of industries |
| DAYE NORTH AMERICA, INC. | United States of America | United States of America | trade | 100.00 per cent | | constitute |
| DAYE INTERNATIONAL CO., LIMITED | Mainland | Mainland | trade | 100.00 per cent | | constitute |

| | | | | | | |
|---|---|---|---|---|---|---|
| LINGYE INTELLIGENT (THAILAND) CO., LTD. | Thailand | Thailand | service industry | 100.00 per cent | | constitute |
| DAYE MEXICO. S.A. DE C.V. | Mexico | Mexico | service industry | 100.00 per cent | | constitute |

A statement that the percentage of shareholding in a subsidiary is different from the percentage of voting rights:
Basis for holding half or less of the voting rights but still controlling the investee, and for holding more than half of the voting rights but not controlling the investee: for significant structured subjects included in the scope of consolidation, the basis of control:
Basis for determining whether a company is an agent or a principal:
Other notes:

**(2) Significant non-wholly owned subsidiaries**

Unit: Yuan

| Name of Subsidiary | Minority shareholding | Gains and losses attributable to minority shareholders for the period | Dividends declared to minority shareholders during the period | Balance of minority interests at the end of the period |
|---|---|---|---|---|

Explanation of the percentage of minority shareholders of subsidiaries that differs from the percentage of voting rights: Other explanations:

## 2. Important joint operations

| Common Operating Name | Principal place of business | registered office | Nature of business | Percentage of shareholding/shareholding | |
|---|---|---|---|---|---|
| | | | | direct | overhead |

Explanation of shareholding or share of entitlement in a joint operation that differs from the proportion of voting rights:
the basis for classification as a joint operation if the joint operation is a separate entity:
Other notes:

## 3. Interests in structured subjects not included in the scope of the consolidated financial statements

Relevant notes on structured subjects not included in the scope of the consolidated financial statements:

**4. Other**

## X. Risks related to financial instruments

The Company's objective in engaging in risk management is to strike a balance between risk and return, to minimise the negative impact of risk on the Company's operating results and to maximise the interests of shareholders and other equity investors. Based on this risk management objective, the basic strategy of the Company's risk management is to identify and analyse the various risks faced by the Company, establish an appropriate risk tolerance floor and conduct risk management, as well as monitor the various risks in a timely and reliable manner to keep the risks within limits.

The Company is exposed to a variety of risks associated with financial instruments in its day-to-day activities, primarily credit risk, liquidity risk and market risk. Management has reviewed and approved policies to manage these risks, which are summarised below.

(i) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to meet its obligations, causing the other party to incur a financial loss.

1. Credit Risk Management Practices

(1) Methods of evaluating credit risk

The company assesses at each balance sheet date whether the credit risk of the relevant financial instrument has increased significantly since initial recognition. In determining whether there has been a significant increase in credit risk since initial recognition, the company considers information that is reasonably available and supportable without undue additional cost or effort, including qualitative and quantitative analyses based on historical data, external credit risk ratings and forward-looking information. The Company determines the change in the risk of default over the expected life of the financial instrument by comparing the risk of default at the balance sheet date with the risk of default at the date of initial recognition on the basis of a single financial instrument or a portfolio of financial instruments with similar credit risk characteristics.

The Company considers that a significant increase in the credit risk of a financial instrument has occurred when one or more of the following quantitative and qualitative criteria are triggered:

1) The quantitative criterion is primarily an increase of more than a certain percentage in the probability of default over the remaining life at the balance sheet date compared with the initial recognition;

2) Qualitative criteria are, inter alia, material adverse changes in the debtor's operating or financial condition, changes in the existing or expected technological, market, economic or legal environment that will have a material adverse effect on the debtor's ability to repay the company.

(2) Definition of defaulted and credit-impaired assets

The Company defines a financial asset as having been in default when one or more of the following conditions are met for the financial instrument, based on criteria consistent with the definition of having been credit-impaired:

1) The debtor is experiencing significant financial difficulties;

2) The debtor breached the terms of the contract binding the debtor;

3) The debtor is likely to go into bankruptcy or other financial reorganisation;

4) The creditor grants concessions to the debtor that the debtor would not have made in any other case because of economic or contractual considerations relating to the debtor's financial difficulties.

2. Measurement of expected credit losses

The key parameters of expected credit loss measurement include probability of default, loss given default (LGD) rate and exposure to default. The Company considers historical statistics (Quantitative analyses and forward-looking information (e.g., counterparty ratings, security methods and types of collateral, repayment methods, etc.) are used to model probability of default, loss given default and exposure to default risk.

3. A detailed reconciliation of the opening and closing balances of the provision for losses on financial instruments is provided in the notes to the financial statements in notes VII.3 and VII.6.

4. Credit risk exposure and concentration of credit risk

The Company's credit risk is mainly from currency funds and receivables. To control the above related risks, the Company has taken the following measures respectively.

(1) money funds

The Company places its bank deposits and other monetary funds with financial institutions with high credit ratings, and therefore its credit risk is low.

(2) accounts receivable

The Company performs credit evaluations of its customers who trade on credit on a regular/ongoing basis. Based on the results of the credit assessment, the Company selects to transact with approved and creditworthy customers and monitors their receivable balances to ensure that the Company is not exposed to significant risk of bad debts.

No collateral is required as the Company only deals with approved and creditworthy third parties. Credit risk concentration is managed on a customer-by-customer basis. As at 31 December 2022, the Company has some concentration of credit risk, with 88.61% of the Company's accounts receivable

(31 December 2021: 73.20 %) arise from the top five customers of the balance. The Company does not hold any collateral or other credit enhancements on its accounts receivable balances.

The Company's maximum exposure to credit risk is the carrying amount

of each financial asset in the balance sheet. (ii) Liquidity risk

Liquidity risk is the risk that the Company will experience a shortage of funds when it meets its obligations that are settled by delivery of cash or other financial assets. Liquidity risk may arise from the inability to sell financial assets at fair value as soon as possible; or from the inability of the counterparty to repay its contractual obligations; or from the early maturity of

obligations; or from the inability to generate expected cash flows.

In order to control this risk, the Company has made comprehensive use of a variety of financing means, such as bill settlement and bank borrowings, and has adopted an appropriate combination of long-term and short-term financing methods to optimise its financing structure and maintain a balance between continuity and flexibility of financing. The Company has obtained bank credit lines from a number of commercial banks to meet its working capital requirements and capital expenditure.

Classification of financial liabilities by remaining maturity

Unit: Yuan

| sports event | closing figure | | | | |
|---|---|---|---|---|---|
| | book value | Undiscounted contract amount | Within 1 year | 1-3 years | More than 3 years |
| short term loan | 842,833,293.36 | 856,793,226.03 | 856,793,226.03 | | |
| Negative financial transaction debt | 2,649,367.34 | 2,649,367.34 | 2,649,367.34 | | |
| banknote payable | 152,188,779.40 | 152,188,779.40 | 152,188,779.40 | | |
| accounts payable | 424,365,998.16 | 424,365,998.16 | 424,365,998.16 | | |
| Other accounts payable | 854,804.93 | 854,804.93 | 854,804.93 | | |
| Other non-current liabilities due within one year debt | 23,669,265.07 | 25,579,786.33 | 25,579,786.33 | | |
| long term loan | 149,955,970.22 | 162,149,807.85 | | 162,149,807.85 | |
| leasehold liability | 22,700,487.75 | 24,233,949.55 | | 24,233,949.55 | |
| subtotal surname Ji | 1,619,217,966.23 | 1,648,815,719.59 | 1,462,431,962.19 | 186,383,757.40 | |

(continued from above)

| item item | Prior year-end | | | | |
|---|---|---|---|---|---|
| | book value | Undiscounted | Within 1 year | 1-3 years | More than 3 |

| | | contract amount | | | years |
|---|---|---|---|---|---|
| short term loan | 698,397,434.63 | 707,775,728.28 | 707,775,728.28 | | |
| Trading financial liabilities | 395,163.58 | 395,163.58 | 395,163.58 | | |
| banknote payable | 154,317,500.00 | 154,317,500.00 | 154,317,500.00 | | |
| accounts payable | 484,472,012.74 | 484,472,012.74 | 484,472,012.74 | | |
| Other accounts payable | 387,858.17 | 387,858.17 | 387,858.17 | | |
| Other due within one year non-current liability | 27,275,481.67 | 27,687,715.00 | 27,687,715.00 | | |
| long term loan | 99,729,093.39 | 116,287,606.22 | | | 116,287,606.22 |
| leasehold liability | 34,522,101.05 | 37,664,472.90 | | 37,664,472.90 | |
| subtotal surname Ji | 1,499,496,645.23 | 1,528,988,056.89 | 1,375,035,977.77 | 37,664,472.90 | 116,287,606.22 |

(iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk consists mainly of interest rate risk and foreign exchange risk.

1. interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest-bearing financial instruments with fixed interest rates expose the Company to fair value interest rate risk and interest-bearing financial instruments with floating interest rates expose the Company to cash flow interest rate risk. The Company determines the proportion of fixed-rate to variable-rate financial instruments based on market conditions and maintains an appropriate mix of financial instruments through regular review and monitoring.

2. Foreign exchange risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to changes in foreign exchange rates relates primarily to the Company's foreign currency monetary assets and liabilities. For foreign currency assets and liabilities, in the event of a short-term imbalance, the Company will purchase and sell foreign currencies at market exchange rates when necessary to ensure that the net exposure is maintained at an acceptable level. The Company operates in Mainland China and its principal activities are denominated in RMB. Therefore, the Company's exposure to the market risk of foreign exchange movements is not material.

Details of the Company's monetary assets and liabilities denominated in foreign currencies at the end of the period are set out in Note VII 53 to these financial statements.

## XI. Fair value disclosures

### 1. Closing fair value of assets and liabilities measured at fair value

Unit: Yuan

| sports event | Fair value at end of period | | | |
|---|---|---|---|---|
| | Level 1 fair value measurements | Level 2 fair value measurements | Level 3 fair value measurements | add up the total |
| I. Ongoing fair value measurements | -- | -- | -- | -- |
| 1. Financial assets at fair value through profit or loss | 611,893.28 | | | 611,893.28 |
| (3) Derivative financial assets | 611,893.28 | | | 611,893.28 |
| (ii) Receivables financing | | | 50,000,000.00 | 50,000,000.00 |
| Total assets measured at fair value on an ongoing basis | 611,893.28 | | 50,000,000.00 | 50,611,893.28 |
| (vi) Financial liabilities held for trading | 2,649,367.34 | | | 2,649,367.34 |
| Derivative financial liabilities | 2,649,367.34 | | | 2,649,367.34 |
| Total liabilities measured at fair value on an ongoing basis | 2,649,367.34 | | | 2,649,367.34 |

| | | | | |
|---|---|---|---|---|
| II. Discontinued fair value measurements | -- | -- | -- | -- |

**2. Basis for determining the market value of continuing and discontinued Level 1 fair value measurements**

The Company's derivative financial assets at the end of the period consisted of outstanding bank forward settlement contracts, with the fair value determined on the basis of quoted financial institution forward exchange rates at the end of the period as determined by the remaining time frame for delivery.

**3. Continuing and discontinued Level 3 fair value measurement items, qualitative and quantitative information on valuation techniques used and significant parameters** For receivables financing, receivables are measured at their carrying amount as a reasonable estimate of fair value.

# xii. related parties and connected transactions

## 1. Information on the parent company of the enterprise

| Parent company name | registered office | Nature of business | registered capital | Parent company's shareholding in the enterprise | Proportion of voting rights of the parent company in the enterprise |
|---|---|---|---|---|---|
| Zhejiang Jindaye Holdings limited company | Yuyao prefecture level city in Jiangxi | business investment | 55 million | 33.00 per cent | 33.00 per cent |

Description of the enterprise's parent company

Zhejiang Jindaye Holding Co., Ltd. was invested and established by Ye Xiaobo, registered in Yuyao Market Supervision Administration on 18 August 2016, and is now holding a business licence with unified social credit code of 91330281MA282GTG8W. In September 2016, Ye Xiaobo transferred his 1% shareholding to Han Yuying for RMB550,000. As at 31 December 2021, the registered capital of the Company was RMB55,000,000.00, of which Ye Xiaobo contributed RMB54,450,000.00, accounting for 99.00% of the registered capital, and Han Yueying contributed RMB550,000.00, accounting for 1.00% of the registered capital.

Parent company's business scope: industrial investment (without the approval of the financial and other regulatory authorities shall not be engaged in the absorption of deposits, financial guarantees, agent wealth management, to the public collection).

(financing) capital and other financial businesses), leasing of shops and plants, wholesaling and retailing of daily necessities, marketing planning and conference services, real estate development and sales. The ultimate controlling party of the enterprise is Mr and Mrs Ye Xiaobo and ANGELICA PG HU.

Other notes:

Zhejiang Jindaye Holding Company Limited, Hong Kong Gutai International Company Limited and Yuyao Dechuang Junbo Investment Partnership (Limited Partnership) controlled by Ye Xiaobo hold 33.00%, 18.00% and 5.63% of the shares of the Company respectively, and Hong Kong Jinde International Holding Company Limited controlled by Ye Xiaobo and ANGELICA PG HU holds 9.00% of the shares of the Company. Ye Xiaobo and ANGELICA PG HU together control 65.63% of the shares of the Company and are the de facto controllers of the Company.

## 2. Information on the Company's subsidiaries

Details of the Company's subsidiaries are set out in the notes to note 9.

## 3. Related transactions

## (1) Affiliated guarantees

The Company as Guarantor

Unit: Yuan

| secured party | Amount of guarantee | Guarantee start date | warranty expiry date | Whether the guarantee has been honoured |
|---|---|---|---|---|

The Company as Guaranteed Party

Unit: Yuan

| secured party | Amount of guarantee | Guarantee start date | warranty expiry date | Whether the guarantee has been honoured |
|---|---|---|---|---|
| Ye Xiaobo, Angelica Pg Hu | 9,911,646.25 | 15 February 2022 | 14 February 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,646.25 | 18 February 2022 | 14 February 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,646.25 | 22 February 2022 | 14 February 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,010,587.50 | 07 March 2022 | 06 March 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,646.25 | 18 March 2022 | 06 March 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,646.25 | 22 March 2022 | 21 March 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,646.25 | 13 April 2022 | 12 April 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,192.50 | 20 July 2022 | 19 July 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,192.50 | 19 August 2022 | 18 August 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,192.50 | 2022 09 September | 08 September 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,192.50 | 2022 09 September | 08 September 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,911,192.50 | 27 September 2022 | 08 September 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 15,135,644.75 | 27 September 2022 | 09 February 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 3,259,244.44 | 30 November 2022 | 29 May 2023 | clogged |

| | | | | |
|---|---|---|---|---|
| Ye Xiaobo, Angelica Pg Hu | 5,906,293.33 | 20 December 2022 | 13 June 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 20,019,861.11 | 23 August 2022 | 18 August 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 29,929,692.36 | 01 September 2022 | 29 August 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,010,725.00 | 13 January 2022 | 12 January 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 6,007,150.00 | 13 January 2022 | 12 January 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,010,725.00 | 17 January 2022 | 16 January 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 6,007,150.00 | 17 January 2022 | 16 January 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,910,587.50 | 18 November 2022 | 17 November 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,910,587.50 | 21 November 2022 | 17 November 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 6,246,762.59 | 23 November 2022 | 10 April 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,424,599.83 | 23 November 2022 | 22 March 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,654,169.62 | 07 December 2022 | 07 March 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 20,015,277.78 | 14 December 2022 | 13 December 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,910,890.00 | 20 December 2022 | 19 December 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,909,900.00 | 22 December 2022 | 19 December 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,903,960.00 | 28 December 2022 | 19 December 2023 | clogged |
| Ye Xiaobo, Angelica Pg | 30,036,208.33 | 24 January 2022 | 24 January 2023 | clogged |
| Hu | | | | |
| Ye Xiaobo, Angelica Pg Hu | 10,012,069.44 | 14 March 2022 | 14 March 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 20,022,305.56 | 23 September 2022 | 23 September 2023 | clogged |
| Ye Xiaobo, Angelica Pg | 20,022,305.56 | 19 October 2022 | 19 October 2023 | clogged |

| | | | | |
|---|---|---|---|---|
| Hu | | | | |
| Ye Xiaobo, Angelica Pg Hu | 500,557.64 | 10 November 2022 | 09 May 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 500,557.64 | 10 November 2022 | 09 November 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 500,557.64 | 18 November 2022 | 17 May 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 500,557.64 | 18 November 2022 | 17 November 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 500,557.64 | 09 December 2022 | 08 June 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 500,557.64 | 09 December 2022 | 08 December 2023 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 19,021,190.28 | 10 November 2022 | 09 May 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,010,037.50 | 18 November 2022 | 17 May 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 9,010,037.50 | 09 December 2022 | 08 June 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 10,012,069.44 | 25 November 2019 | 31 December 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 6,207,483.06 | 25 December 2019 | 31 December 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,914.03 | 19 January 2020 | 30 June 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 7,659,233.13 | 19 January 2020 | 30 June 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 1,982,420.00 | 13 March 2020 | 31 December 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 8,029,679.69 | 13 March 2020 | 30 June 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,988.89 | 16 April 2020 | 31 December 2024 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,914.03 | 09 May 2020 | 30 June 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,914.03 | 18 May 2020 | 30 June 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 10,012,069.44 | 03 June 2020 | 30 June 2025 | clogged |

| | | | | |
|---|---|---|---|---|
| Ye Xiaobo, Angelica Pg Hu | 4,634,527.11 | 24 June 2020 | 30 June 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,914.03 | 08 July 2020 | 31 December 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,914.03 | 17 July 2020 | 31 December 2025 | clogged |
| Ye Xiaobo, Angelica Pg Hu | 4,905,914.03 | 19 August 2020 | 31 December 2025 | clogged |
| Ye Xiaobo | 10,216,687.25 | 16 February 2022 | 15 February 2023 | clogged |
| Ye Xiaobo | 10,204,774.25 | 28 February 2022 | 28 February 2023 | clogged |
| Ye Xiaobo | 9,910,587.50 | 27 July 2022 | 27 July 2023 | clogged |
| Ye Xiaobo | 30,033,000.00 | 15 August 2022 | 15 August 2023 | clogged |
| Ye Xiaobo | 18,019,250.00 | 18 October 2022 | 18 October 2023 | clogged |
| Ye Xiaobo | 21,022,458.33 | 30 November 2022 | 30 November 2023 | clogged |
| Ye Xiaobo | 30,055,416.67 | 13 December 2022 | 11 June 2023 | clogged |
| Ye Xiaobo | 20,020,166.67 | 30 May 2022 | 29 May 2023 | clogged |
| Ye Xiaobo | 50,057,291.67 | 11 October 2022 | 10 October 2023 | clogged |
| Ye Xiaobo | 69,743,252.90 | 22 September 2022 | 19 June 2023 | clogged |

Description of related guarantees

### （2） Compensation of key management personnel

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Compensation of key management personnel | 3,693,015.30 | 3,436,975.39 |

## XIII. Share-based payment

### 1. Share-based payment in general

☑Applicable ☐Not Applicable

Unit: Yuan

| | |
|---|---|
| Total amount of each equity instrument granted by the Company during the period | 0.00 |
| Total amount of each equity instrument exercised by the Company during the period | 0.00 |
| Total amount of each equity instrument lapsed by the Company during the period | 600,000.00 |
| Range of exercise prices of the Company's stock options issued and outstanding at the end of the period and remaining contractual term | not have |
| Range of exercise prices of other equity instruments issued and outstanding by the Company at the end of the period and remaining contractual maturities | As of 31 December 2022, the Company has granted restricted stock totaling 1,400,000 shares at a grant price of $9.29, subject to the fulfilment of conditions in two tranches. The unlocking period was 42.86 per cent and 57.14 per cent, respectively. |

Other notes:

In accordance with the authorisation of the First Extraordinary General Meeting of 2021 of the Company, the Fifteenth Meeting of the Second Session of the Board of Directors and the Second Session of the Board of Directors of the Company, held on 24 November 2021, were authorised by the Company.
At the Tenth Meeting of the Supervisory Board, the Board considered and passed the "Proposal on Adjustment of Matters Relating to the Company's 2021 Restricted Share Incentive Plan", the "Proposal on Granting Restricted The "Resolution on Restricted Shares", determining 24 November 2021 as the grant date, and granting 2,000,000 restricted shares to 102 incentive recipients at a grant price of RMB 9.29 per share.
Shares. 30% unlocked from the first trading day after 18 months from the date of grant to the last trading day within 30 months from the date of grant, and 30% unlocked from the date of grant to the last trading day within 30 months from the date of grant.
30% unlocked from the first trading day after 30 months to the last trading day within 42 months from the date of grant, and 30% unlocked from the first trading day after 42 months from the date of grant.
40% can be unlocked until the last trading day of the 54-month period from the date of grant. According to the Company's financial data for the year 2022, the Class 2 restricted shares granted on 24 November 2021 could not meet the exercise conditions because the performance conditions (non-market conditions) of Phase 1 were not met.
In accordance with the relevant provisions of the Accounting Standards for Business Enterprises (ASBE), the share-based payment expense of RMB4,836,600,000 corresponding to Phase 1 accrued by the Company during the period from November 2021 to December 2022 shall be reversed in fiscal year 2022, and the share-based payment expense corresponding to the current period shall not be accrued at a later stage.

## 2. Equity-settled share-based payments

☑Applicable ☐Not Applicable

Unit: Yuan

| | |
|---|---|
| Method of determining the fair value of equity instruments at the date of grant | In accordance with Accounting Standard No. 11 "Share-based Payment" and "Accounting Standard for Business Enterprises", the following documents were issued.<br>The relevant provisions of Accounting Standard 22 - Recognition and Measurement of Financial Instruments.<br>The Company chose the Black-Scholes model to calculate the public |
| | fair value |
| Basis for determining the number of equity instruments for which rights are exercisable | Based on the completion of performance appraisals at the individual level, the completion of performance appraisals at the company level and the actual departure of the incentivised employees during the period and the expected future departure of the employees<br>etc. |
| Reasons for significant differences between current and prior period estimates | not have |
| Cumulative amount of equity-settled share-based payments credited to capital surplus | 5,933,819.05 |
| Total expense recognised for equity-settled share-based payments during the period | 5,105,371.43 |

Other notes:

In accordance with the method of recognising the number of feasible equity instruments and the fair value of equity instruments at the date of grant for the current period, the Company amortised the restricted share incentive expenses over a period of time as an equity-settled share-based payment in exchange for employee services in accordance with the relevant provisions of ASBE No. 11 - Share-based Payment. The amortisation of RMB5,105,371.43 for the current period was charged to profit or loss for the current period, with a corresponding increase of RMB5,105,371.43 in capital surplus - other capital surplus.

### 3. Cash-settled share-based payments

☐ Applicable ☑ Not applicable

## XIV. Commitments and contingencies

### 1. Important commitments

Significant commitments existing at the balance sheet date

As at the balance sheet date, there are no material commitments of the Company that require disclosure.

### 2. Contingencies

#### (1) Significant contingencies existing at the balance sheet date

As at the balance sheet date, there were no material contingencies requiring disclosure by the Company.

#### (2) There are no material contingencies that the company is required to disclose, which should also be stated

The Company has no material contingencies that require disclosure.

### 3. Other

## XV. Events after the balance sheet date

### 1. Significant non-adjusting events

Unit: Yuan

| sports event | element | Impact on financial position and results of operations | Reasons for not being able to estimate the number of impacts |
|---|---|---|---|

### 2. Distribution of profits

Unit: Yuan

### 3. Sales returns

### 4. Description of other post-balance sheet events

## XVI. Other important matters

### 1. Correction of prior period accounting errors

#### (1) retrospective approach

Unit: Yuan

| Elements of correction of accounting errors | processing fee | Name of statement line affected for each comparative period | Cumulative impact |
|---|---|---|---|

#### (2) prospective application law

| Elements of correction of accounting errors | Ratification process | Reasons for adopting the prospective application approach |
|---|---|---|

### 2. Debt restructuring

### 3. Asset replacement

#### (1) Non-monetary exchange of assets

#### (2) Other asset

### replacement 4.

### Annuity schemes

### 5. Termination of operations

Unit: Yuan

| sports event | incomes | cost | Total profit | Income tax expense | net profit | Profit from discontinued operations attributable to owners of the parent company |
|---|---|---|---|---|---|---|

Other notes:

## 6. Divisional information

### (1) Basis for determining reportable segments and accounting policies

The Company determines its reportable segments on the basis of its internal organisational structure, management requirements, internal reporting system, etc., and its reportable segments on the basis of product segments. The operating results of the lawn mower business and the lawn mower/brushcutter business, etc. are assessed separately. Assets and liabilities used in common with the segments cannot be divided because the operations are closely related.

The Company determines its reportable segments on the basis of geographical segments, with revenues from principal activities and costs of principal activities classified on the basis of where the sales are ultimately realised, and assets and liabilities classified on the basis of where the operating entities are located.

**(2) Financial information on reportable segments**

Unit: Yuan

| sports event | lawnmower | Lawnmowers/cultivators | Other power machinery | replacement (parts) | Inter-segment set-off | add up the total |
|---|---|---|---|---|---|---|
| Revenue from main operations | 1,245,269,891.21 | 15,835,465.87 | 110,087,926.60 | 98,012,887.74 | | 1,469,206,171.42 |
| Main operating costs | 1,044,298,265.15 | 12,065,838.76 | 106,098,960.99 | 71,166,182.71 | | 1,233,629,247.61 |

**(3) If the company has no reportable segments, or if it cannot disclose total assets and total liabilities for each reportable segment, it should explain why.**

**(4) Other notes**

**7. Other important transactions and matters that have an impact on investors' decisions**

The U.S. Department of Commerce and the U.S. International Trade Commission (ITC) initiated antidumping and countervailing actions on 15 June 2020 against imports of lawn mowers from China.

Countervailing Investigation. According to the preliminary ruling, from 30 October 2020 onwards, the Company is required to pay the following amounts for lawn mowers exported to the United States in accordance with the results of the preliminary countervailing ruling 14.68% deposit; from 30 December 2020 to 26 February 2021, the Company is required to make a deposit of 14.68% of the total amount of its lawn mower exports to the United States in accordance with the anti-dumping regulations.

The Company has paid a deposit of 72.04% of the combined sales and countervailing duty rate. The Company will pay the "double reverse" deposit in the fourth quarter of 2020 and January 2021, respectively.

The deposits were US$4,397,600 and US$666,500. Since then, the company has completed the preliminary deployment of overseas warehouses and overseas production bases overseas, and has not actually exported lawn mowers to the United States, therefore, no security deposit is required for subsequent transactions.

On 13 July 2021, the countervailing duty order of the United States against China's lawnmower products came into effect. According to the relevant U.S. regulations, in the event that the enterprise responds to the appeal normally

In the case of the first administrative review of countervailing duties, the final decision on

the first administrative review of countervailing duties will be made in February 2024, in the case of the first administrative review of countervailing duties. Upon the entry into force of the final decision of the first administrative countervailing review, the Company will be entitled to a refund of a proportionate amount of the deposit if the final review rate is lower than the previous rate of the deposit.

As of the end of the reporting period, the Company had transferred the anti-dumping deposit of US$1,704,200 and countervailing deposit of US$947,600 to the main business.
Operating costs. The remaining countervailing deposit of $2,412, 400 related to export buyer's credits is expected to be recovered as the Company is not involved in export buyer's credit programmes.

**8. Other**

tenancy

1. Company as lessee

(1) Information on the right-of-use assets is described in the notes to the financial statements in note VII.11.

(2) The Company's accounting policies for short-term leases and leases of low-value assets are described in Note V.29 to the financial statements. There were no short-term lease charges and low-value asset lease charges recognised in profit or loss during the period.

(3) Current profit or loss and cash flows relating to leases

Unit: Yuan

| item item | Current period | Same period last year |
|---|---|---|
| Interest expense on lease liabilities | 2,520,098.24 | 3,169,631.28 |
| Total cash outflows related to leases | 14,562,487.78 | 16,129,194.97 |

(4) The maturity analysis of the lease liabilities and the corresponding liquidity risk management are detailed in the notes to the financial statements in note X (ii).

(5) Nature of leasing activities

| Leased asset class | lease term | Existence of option to renew lease |
|---|---|---|
| building | 1 November 2020 to 31 October 2025 | clogged |
| building | 1 July 2020 to 30 September 2023 | clogged |
| building | 1 March 2021 to 29 February 2024 | clogged |

## XVII. Notes to major items in the parent company financial statements

### 1. Accounts receivable

#### (1) Accounts receivable classification disclosure

Unit: Yuan

| form | Closing balance | | | | | Opening balance | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Carrying amount | | provision for bad debts | | book value | Carrying amount | | provision for bad debts | | book value |
| | sum of money | proportions | sum of money | Percentage of accruals | | sum of money | proportions | sum of money | Percentage of accruals | |
| Among them: | | | | | | | | | | |
| Accounts receivable with provision for bad debts by portfolio | 221,567,345.93 | 100.00 per cent | 9,476,376.96 | 4.28 per cent | 212,090,968.97 | 529,313,742.85 | 100.00 per cent | 21,081,100.09 | 3.98 per cent | 508,232,642.76 |

vision for bad debts by portfolio: ageing portfolio

Unit: Yuan

| name (of a thing) | Closing balance | | |
|---|---|---|---|
| | Carrying amount | provision for bad debts | Percentage of accruals |
| ing portfolio | 221,567,345.93 | 9,476,376.96 | 4.28 per cent |
| up the total | 221,567,345.93 | 9,476,376.96 | |

escription of the basis for determining the portfolio:

If the bad debt provision for accounts receivable is based on the general model of expected credit losses, please disclose information about the bad debt provision by referring to the disclosure for other receivables:

☐ Applicable

☑ Not applicable

Disclosure by ageing

Unit: Yuan

| age of accounts | Carrying amount |
|---|---|
| Up to and including 1 year | 181,254,016.44 |
| 1 to 2 years | 40,278,867.09 |
| 2 to 3 years | 18,085.63 |
| More than 3 years | 16,376.77 |
| 3 to 4 years | 4,678.82 |
| 4 to 5 years | 11,697.95 |
| add up the total | 221,567,345.93 |

## （2） Provision for bad debts made, recovered or reversed during the period

Provision for bad debts in the current period:

Unit: Yuan

| form | Opening balance | Amount of change during the period | | | | Closing balance |
|---|---|---|---|---|---|---|
| | | make provision for (capital requirements) | Recovery or reversal | audit and write off | the rest | |
| Provision of bad debts by portfolio allowance | 21,081,100.09 | -11,604,723.13 | | | | 9,476,376.96 |
| add up the total | 21,081,100.09 | -11,604,723.13 | | | | 9,476,376.96 |

of which the amount of bad debt provisions recovered or reversed during the period is significant:

Unit: Yuan

| Name of unit | Amount recovered or reversed | Recovery method |
|---|---|---|

No significant bad debt provisions recovered or reversed during the period

## （3） Actual accounts receivable written off during the period

Unit: Yuan

| sports event | Amount written off |
|---|---|

of which significant accounts receivable write-offs:

Unit: Yuan

| Name of unit | Nature of accounts receivable | Amount written off | Reasons for write-offs | Write-off procedures performed | Whether the amount arises from a connected transaction |
|---|---|---|---|---|---|

Accounts receivable write-off instructions:

No accounts receivable were actually written off during the period

### (4) Top five accounts receivable by party owed at the end of the period

Unit: Yuan

| Name of unit | Closing balance of accounts receivable | Percentage of total closing balance of accounts receivable | Closing balance of provision for bad debts |
|---|---|---|---|
| | | of | |
| Client 1 | 65,115,249.98 | 29.39 per cent | 1,953,457.50 |
| Client 2 | 52,888,545.31 | 23.87 per cent | 1,586,656.36 |
| Daye North America, Inc | 50,496,845.57 | 22.79 per cent | 4,334,426.06 |
| Ningbo Leader Intelligent Equipment Co. | 12,835,056.51 | 5.79 per cent | 385,051.70 |
| Client 3 | 8,803,145.47 | 3.98 per cent | 264,094.36 |
| add up the total | 190,138,842.84 | 85.82 per cent | |

### (5) Receivables derecognised as a result of a transfer of a financial asset

There are no receivables derecognised in the current period as a result of the transfer of financial assets

### (6) Amounts of assets and liabilities resulting from the transfer of accounts receivable with continuing involvement

There are no assets or liabilities resulting from the transfer of receivables and continuing involvement in the current period. Other notes:

## 2. Other receivables

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|
| Other receivables | 601,247,037.31 | 313,824,458.08 |
| add up the total | 601,247,037.31 | 313,824,458.08 |

**(1) Interest receivable 1) Classification of interest receivable**

Unit: Yuan

| sports event | Closing balance | Opening balance |
|---|---|---|

**2) Significant overdue interest**

Unit: Yuan

| borrower | Closing balance | overdue since then | Reason for overdue | Whether impairment has occurred and the basis for judgement |
|---|---|---|---|---|

Other notes:

**3) Provision for bad debts**

☐ Applicable ☑ Not applicable

**(2) Dividends**

**receivable 1)**

**Classification**

**of dividends**

**receivable**

Unit: Yuan

| project (or investee) | Closing balance | Opening balance |
|---|---|---|

**2) Significant dividend receivables aged over 1 year**

Unit: Yuan

| project (or investee) | Closing balance | age of accounts | Reasons for non-recovery | Whether impairment has occurred and the basis for judgement |
|---|---|---|---|---|

**3) Provision for bad debts**

☐ Applicable
☑ Not applicable
Other notes:

**(3) Other receivables**

**1) Breakdown of other receivables by nature of payment**

Unit: Yuan

| Nature of payment | Closing book balance | Opening balance |
|---|---|---|
| current account | 633,793,173.04 | 322,948,310.19 |
| Deposit Guarantee | 291,000.00 | 181,000.00 |
| reserve fund | 261,000.00 | 415,198.00 |
| Suspense accounts receivable | 120,000.00 | |
| add up the total | 634,465,173.04 | 323,544,508.19 |

**2) Provision for bad debts**

Unit: Yuan

| provision for bad debts | Phase I | Phase II | Phase III | add up the total |
|---|---|---|---|---|
| | Expected credit losses for the next 12 months | Expected credit losses (no credit impairment) over lifetime | Expected credit losses over lifetime (credit impairment incurred) | |

| | | | | |
|---|---|---|---|---|
| Balance as at 1 January 2022 | 9,700,544.71 | 19,200.00 | 305.40 | 9,720,050.11 |
| Balance as at 1 January 2022 in the current period | | | | |
| --Transfer to Phase II | -6,078,934.51 | 6,078,934.51 | | |
| Provision for the current period | 9,333,410.48 | 14,164,980.54 | -305.40 | 23,498,085.62 |
| Balance at 31 December 2022 | 12,955,020.68 | 20,263,115.05 | | 33,218,135.73 |

Changes in the carrying amount of the provision for losses that are significant in amount during the period

☐ Applicable

☑ Not applicable

Disclosure by ageing

Unit: Yuan

| age of accounts | Carrying amount |
|---|---|
| Up to and including 1 year | 431,834,022.57 |
| 1 to 2 years | 202,631,150.47 |
| add up the total | 634,465,173.04 |

**3) Provision for bad debts made, recovered or reversed during the period**

Provision for bad debts in the current period:

Unit: Yuan

| form | Opening balance | Amount of change during the period | | | | Closing balance |
|---|---|---|---|---|---|---|
| | | make provision for (capital requirements) | Recovery or reversal | audit and write off | the rest | |
| Provision of bad debts by portfolio allowance | 9,720,050.11 | 23,498,085.62 | | | | 33,218,135.73 |
| add up the total | 9,720,050.11 | 23,498,085.62 | | | | 33,218,135.73 |

Of these, the amount of provision for bad debts reversed or recovered during the period is significant:

Unit: Yuan

| Name of unit | Amounts reversed or recovered | Recovery method |
|---|---|---|

**4) Other receivables actually written off during the period**

Unit: Yuan

| sports event | Amount written off |
|---|---|

of which significant write-offs of other receivables:

Unit: Yuan

| Name of unit | Nature of other receivables | Amount written off | Reasons for write-offs | Write-off procedures performed | Whether the amount arises from a connected transaction |
|---|---|---|---|---|---|

Note on write-off of other receivables:

No other receivables were actually written off during the period.

**5) Top five other receivables with closing balances, by party owed to them**

| Name of unit | Nature of payments | Closing balance | age of accounts | Percentage of total closing balance of other receivables | Closing balance of provision for bad debts |
|---|---|---|---|---|---|
| Ningbo Leader Intelligent Equipment preparations company limited | current account | 262,288,718.98 | Within 1 year | 41.34 per cent | 7,868,661.57 |
| Daye North America, Inc | current account | 151,541,934.56 | Amounts up to 1 year 69,010,784.09 $, 1-2 years Amount because of | 23.88 per cent | 10,323,438.57 |
| | | | 82,531,150.47 the Yuan or Mongol dynasty (1279-1368) | | |
| Ningbo Hongyue Intelligent Technology Co. | current account | 128,400,000.00 | Amounts up to 1 year 8,300,000.00 Yuan, 1-2 years amounting to 120,100,000.00 the Yuan or Mongol dynasty (1279-1368) | 20.24 per cent | 12,259,000.00 |
| LINGYE INTELLIGENT (THAILAND) CO., Ltd. LTD. | current account | 41,125,059.15 | Within 1 year | 6.48 per cent | 1,233,751.77 |
| Daye Europe GmbH | current account | 35,629,920.00 | Within 1 year | 5.62 per cent | 1,068,897.60 |
| add up the total | | 618,985,632.69 | | 97.56 per cent | 32,753,749.51 |

Unit: Yuan

**6) Receivables relating to government grants**

Unit: Yuan

| Name of unit | Name of government grant project | Closing balance | Ageing at end of period | Anticipated timing, amount and basis for collection |
|---|---|---|---|---|

There are no government grants recognised at the amount receivable during the period.

**7) Derecognition of other receivables due to transfer of financial assets**

There were no other receivables derecognised during the period as a result of the transfer of financial assets.

**8) Amounts of assets and liabilities resulting from the transfer of other receivables with continuing involvement**

There are no assets or liabilities resulting from the transfer of other receivables that continue to be involved in the current period.

Other notes:

There were no other receivables related

to the centralised management of funds

during the period. **3. Long-term equity**

**investments**

Unit: Yuan

| sports event | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Carrying amount | provision for impairment | book value | Carrying amount | provision for impairment | book value |
| Investments in subsidiaries | 608,474,429.54 | | 608,474,429.54 | 589,424,795.64 | | 589,424,795.64 |
| add up the total | 608,474,429.54 | | 608,474,429.54 | 589,424,795.64 | | 589,424,795.64 |

**(1) Investments in subsidiaries**

Unit: Yuan

| investee (in finance) | Opening balance (book value) | Increase/decrease during the period | | | | Closing balance (book value) | Closing balance of provision for impairment |
|---|---|---|---|---|---|---|---|
| | | Additional investments | Reduced investment | make provision for impairment | the rest | | |
| Ningbo Leader Intelligent Equipment Co. firms | 425,261,792.47 | | | | | 425,261,792.47 | |
| DAYE EUROPE GMBH | 12,157,545.17 | | | | | 12,157,545.17 | |
| DAYE NORTH AMERICA, INC | 57,162,550.00 | | | | | 57,162,550.00 | |
| Ningbo Hongyue Intelligent Technology Co. firms | 48,760,000.00 | | | | | 48,760,000.00 | |
| HONBO INT PET. | 46,012,198.00 | 19,049,633.90 | | | | 65,061,831.90 | |
| DAYE INTERNATIONAL CO., LIMITED | 70,710.00 | | | | | 70,710.00 | |
| add up the total | 589,424,795.64 | 19,049,633.90 | | | | 608,474,429.54 | |

## 4. Operating income and operating costs

Unit: Yuan

| sports event | Current period's incidence | | Prior period's incidence | |
|---|---|---|---|---|
| | incomes | (manufacturing, production etc) costs | incomes | (manufacturing, production etc) costs |
| Main business | 976,333,808.54 | 807,175,004.46 | 1,312,485,480.54 | 1,095,910,429.14 |
| Other business | 1,910,110.86 | 3,889.41 | 1,992,250.24 | |
| add up the total | 978,243,919.40 | 807,178,893.87 | 1,314,477,730.78 | 1,095,910,429.14 |

rmation:

Unit: Yuan

| Contract classification | Division 1 | Division 2 | Gardening Machinery Products | the rest | add up the total |
|---|---|---|---|---|---|
| Product Type | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| Among them: | | | | | |
| lawnmower | | | 720,375,709.58 | | 720,375,709.58 |
| Lawnmowers/cultivators | | | 15,667,534.41 | | 15,667,534.41 |
| Other power machinery | | | 111,822,760.66 | | 111,822,760.66 |
| replacement (parts) | | | 128,467,803.89 | | 128,467,803.89 |
| the rest | | | | 1,910,110.86 | 1,910,110.86 |
| By Business Area | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| Among them: | | | | | |
| outside (a country's) borders | | | 884,658,047.53 | | 884,658,047.53 |
| internal (a country, province, city etc) | | | 91,675,761.01 | 1,910,110.86 | 93,585,871.87 |

| | | | | | |
|---|---|---|---|---|---|
| Type of market or customer | | | | | |
| Among them: | | | | | |
| | | | | | |
| Type of contract | | | | | |
| Among them: | | | | | |
| | | | | | |
| Classification of commodities by time of transfer | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| Among them: | | | | | |
| Commodity (at a given time) (point transfer) | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| Classification by contract duration | | | | | |
| Among them: | | | | | |
| | | | | | |
| By Sales Channel | | | | | |
| Among them: | | | | | |
| | | | | | |
| add up the total | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |

Information relating to performance obligations:

The Company sells lawnmowers and other products. Details of the performance obligations and agreements for the specific products sold are described in Note 25 of Note 5 to these financial statements. Payment terms are based on contractual agreements and product sales are usually completed within a relatively short period of time.

Information relating to the transaction price apportioned to the remaining performance obligations:
The amount of revenue corresponding to performance obligations that have been contracted for but not yet fulfilled or not yet completed at the end of the reporting period is $626,000.23, of which $626,000.23
Revenue is expected to be recognised in FY2023.

Other notes:

## 5. Return on investment

Unit: Yuan

| sports event | Current period's incidence | Prior period's incidence |
|---|---|---|
| Gain on disposal of derivative financial assets/liabilities | -24,408,721.45 | 14,032,831.76 |
| add up the total | -24,408,721.45 | 14,032,831.76 |

## 6. Research and development costs

| item item | Current period | Same period last year |
|---|---|---|
| remuneration of employees | 26,545,307.15 | 25,566,702.52 |
| direct material | 15,029,791.56 | 12,411,386.75 |
| Certification and testing fees | 3,529,995.98 | 3,576,043.71 |
| Depreciation and amortisation | 1,805,371.89 | 2,017,798.46 |
| the rest | 3,122,584.80 | 5,202,265.64 |
| Total figure | 50,033,051.38 | 48,774,197.08 |

## xviii. additional information

### 1. Breakdown of non-recurring gains and losses for the period

☑Applicable ☐Not Applicable

Unit: Yuan

| sports event | sum of money | instructions |
|---|---|---|
| Gains and losses on disposal of non-current assets | -473,058.43 | |
| Government grants recognised in the current period's profit or loss (except for government grants closely related to the Company's normal operating business, in line with national policies and in accordance with certain standards of fixed or quantitative continuous enjoyment) | 8,555,114.67 | |
| Except for the effective hedging business related to the Company's normal operations, gains and losses from changes in fair value of financial assets and liabilities held for trading and investment gains from the disposal of financial assets and liabilities held for trading and available-for-sale financial assets are as follows | -26,693,795.51 | |
| Non-operating income and expenses other than those listed above | 54,063.40 | |
| Less: income tax effect | -2,392,234.61 | |
| add up the total | -16,165,441.26 | -- |

Specifics of other items of profit or loss that meet the definition of non-recurring profit or loss:

☐ Applicable ☑ Not applicable

The company does not have specific information on other profit and loss items that meet the definition of non-

recurring profit and loss.

Definition of non-recurring profit and loss items listed in "Interpretative Announcement No. 1 on Information Disclosure of Companies Issuing Public Securities - Non-recurring Profit and Loss" as recurring profit and loss items

☐ Applicable ☑ Not applicable

## 2. Return on net assets and earnings per share

| Profit for the reporting period | Weighted average return on net assets | earnings per share | |
|---|---|---|---|
| | | Basic earnings per share ($/share) | Diluted earnings per share ($/share) |
| Net profit attributable to ordinary shareholders of the Company | 1.18 per cent | 0.07 | 0.07 |
| Net profit attributable to ordinary shareholders of the Company after extraordinary gains and losses | 2.87 per cent | 0.17 | 0.17 |

## 3. Differences in accounting data under domestic and foreign accounting standards

### (1) Difference between net profit and net assets in financial reports disclosed in accordance with international accounting standards and those disclosed in accordance with Chinese accounting standards at the same time

☐ Applicable ☑ Not applicable

### (2) Difference in net profit and net assets between financial reports disclosed under overseas accounting standards and those disclosed under Chinese accounting standards at the same time

☐ Applicable ☑ Not applicable

### (3) Explanation of the reasons for differences in accounting data under domestic and foreign accounting standards, and, in the case of a reconciliation of differences in data that have been audited by an overseas auditor, the name of that overseas auditor

not have

## 4. Other

not have



# 宁波大叶园林设备股份有限公司

## 2022 年年度报告

## 公告编号:2023-011

**2023 年 04 月**




大叶股份总部



领越智能整体规划图

# 2022 年年度报告

## 第一节 重要提示、目录和释义

公司董事会、监事会及董事、监事、高级管理人员保证年度报告内容的真实、准确、完整，不存在虚假记载、误导性陈述或者重大遗漏，并承担个别和连带的法律责任。

公司负责人叶晓波、主管会计工作负责人吴伯凡及会计机构负责人(会计主管人员)吴伯凡声明：保证本年度报告中财务报告的真实、准确、完整。所有董事均已出席了审议本报告的董事会会议。

报告期内，公司营业收入、净利润均出现下滑，主要系受国际政治经济环境的不利变化，欧美地区出现了较为严重的高通货膨胀以及极端高温天气导致市场需求减缓;其次公司积极在美国开拓市场和推广新产品促使销售费用较上年同期上升;再者，为顺应主要客户和市场需求，加大了骑乘式割草机、新能源园林机械产品等新产品的研发投入，研发费用较上年同期有一定增加，已缴纳的反倾销保证金确认了主营业务成本。公司在本报告“第三节管理层讨论与分析”中“四、主营业务分析”部分，详细描述了公司业绩下滑的具体原因及应对措施，敬请投资者关注相关内容。

本报告中如有涉及未来的计划、业绩预测等方面的内容，均不构成本公司对任何投资者及相关人士的承诺，投资者及相关人士均应对此保持足够的风险认识，并且应当理解计划、预测与承诺之间的差异。

**公司已在本报告中详细描述未来将面临的主要风险及应对措施，详情请查阅本报告“第三节管理层讨论与分析”之“十一、公司未来发展的展望”部分，请投资者注意投资风险。**

**公司计划不派发现金红利，不送红股，不以公积金转增股本。**

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# 备查文件目录

一、载有公司法定代表人、主管会计工作负责人、会计机构负责人签名并盖章的财务报表。

二、载有会计师事务所盖章，注册会计师签名并盖章的审计报告原件。

三、报告期内在中国证监会指定网站上公开披露过的所有公司文件的正本及公告的原稿。

四、经公司法定代表人叶晓波先生签名的 2022 年年度报告文本原件。

五、其他相关文件。

公司将上述文件的原件或具有法律效力的复印件同时置备于公司董事办、深圳证券交易所，以供社会公众查阅。

# 释义

| 释义项 | 指 | 释义内容 |
| --- | --- | --- |
| 大叶股份、公司 | 指 | 宁波大叶园林设备股份有限公司 |
| 金大叶 | 指 | 浙江金大叶控股有限公司，公司控股股东 |
| 香港谷泰 | 指 | 香港谷泰国际有限公司（英文名称为 HONGKONG GOTEX INTERNATIONAL CO., LIMITED），公司股东 |
| 香港金德 | 指 | 香港金德国际控股有限公司（英文名称为 HONGKONG KINGDEX INTERNATIONAL HOLDINGS CO., LIMITED），公司股东 |
| 德创骏博 | 指 | 余姚德创骏博投资合伙企业（有限合伙），公司股东 |
| 远宁荟鑫 | 指 | 杭州远宁荟鑫投资合伙企业（有限合伙），公司股东 |
| 恒丰众创 | 指 | 宁波梅山保税港区恒丰众创投资合伙企业（有限合伙），公司股东 |
| 德彼金 | 指 | 安吉德彼金投资合伙企业（有限合伙）(原名:杭州德彼金投资合伙企业（有限合伙），公司股东 |
| 大叶欧洲 | 指 | DAYE Europe GmbH，公司子公司 |
| 大叶香港 | 指 | DAYE INTERNATIONAL CO., LIMITED，公司子公司 |
| 大叶北美 | 指 | Daye North America,Inc.，公司子公司 |
| 大叶泰国 | 指 | Lingye Intelligent (Thailand) Co., Ltd ，公司子公司 |
| 大叶润博 | 指 | Runbo Int Pet.Ltd ，Honbo Int Pet.Ltd 的子公司 |
| 大叶鸿博 | 指 | Honbo Int Pet.Ltd ，公司子公司 |
| 大叶新加坡 | 指 | Goodtex Singapore Pet.Ltd, Honbo Int Pet.Ltd 的子公司 |
| 领越智能 | 指 | 宁波领越智能设备有限公司，公司子公司 |
| 鸿越智能 | 指 | 宁波鸿越智能科技有限公司，公司子公司 |
| 大叶电子商务 | 指 | 宁波大叶电子商务有限公司，公司子公司 |
| 大叶供应链 | 指 | 宁波大叶供应链管理有限公司，公司子公司 |
| 大叶墨西哥 | 指 | DAYE MEXICO SOCIEDAD ANONIMA DE CAPITAL VARIABLE，Honbo Int Pte.Ltd 与 Daye North America,Inc 的子公司 |
| 摩克斯北美 | 指 | MOWOX AMERICAN INC，DAYE INTERNATIONAL CO., LIMITED 的子公司 |
| 海通证券、保荐人、主承销商、保荐机构 | 指 | 海通证券股份有限公司 |
| 天健会计师、申报会计师 | 指 | 天健会计师事务所（特殊普通合伙） |
| 元，万元 | 指 | 人民币元，人民币万元 |
| 《公司法》 | 指 | 《中华人民共和国公司法》 |
| 《证券法》 | 指 | 《中华人民共和国证券法》 |
| 《公司章程》 | 指 | 《宁波大叶园林设备股份有限公司章程》 |
| 股东大会、董事会、监事会 | 指 | 大叶股份股东大会、董事会及监事会 |
| 中国证监会 | 指 | 中国证券监督管理委员会 |
| 深交所 | 指 | 深圳证券交易所 |
| 商务部 | 指 | 中华人民共和国商务部 |
| 富世华集团 | 指 | Husqvarna Group |
| 牧田 | 指 | 牧田株式会社 |
| 翠丰集团 | 指 | Kingfisher plc. |
| 创科实业、TTI | 指 | 创科实业有限公司（Techtronic Industries Company Limited） |
| MTD | 指 | MTD Products, Inc. |

| | | |
|---|---|---|
| 安达屋集团 | 指 | Groupe Adeo |
| 沃尔玛 | 指 | Walmart Inc. |
| 家得宝 | 指 | The Home Depot,Inc. |
| 报告期 | 指 | 2022 年 1 月 1 日至 2022 年 12 月 31 日 |
| 报告期末 | 指 | 2022 年 12 月 31 日 |
| 排量 | 指 | 发动机活塞从上止点移动到下止点所通过的空间容积，是衡量发动机大小的重要指标 |
| 锂电池 | 指 | 电极材料中使用了锂元素作为主要活性物质的一类电池 |
| CC | 指 | 发动机气缸排量单位，1cc=1 毫升 |
| ODM | 指 | Original Design Manufacturer，原始设计制造商。企业根据品牌商的产品规划进行产品设计和开发，然后按品牌商的订单进行生产，产品生产完成后销售给品牌商 |
| OBM | 指 | Original Brand Manufacturer，自主品牌制造商。生产企业经营自有品牌 |
| CB | 指 | CB 体系（电工产品合格测试与认证的 IEC 体系）是 IECEE 运作的一个国际体系，IECEE 各成员国认证机构以 IEC 标准为基础对电工产品安全性能进行测试，其测试结果即 CB 测试报告和 CB 测试证书在 IECEE 各成员国得到相互认可的体系 |
| EMC | 指 | 电磁兼容性（Electromagnetic Compatibility）的英文缩写，指设备或系统在其电磁环境中能正常工作且不对该环境中任何设备构成不能忍受的电磁干扰的能力 |
| CE | 指 | Conformite Europeenne（法文），欧盟安全认证，通过 CE 认证的产品可以在整个欧盟流通 |
| GS | 指 | Germany Safety，德国安全认证。通过 GS 认证的产品可以在包括德国在内的整个欧盟流通 |
| EPA | 指 | U.S Environmental Protection Agency，美国环保署认证，发动机设备、车辆水处理设备、农药等多项产品需通过检验和认证，主要目的是保护人类健康和自然环境 |
| NOISE | 指 | 户外用设备在环境中的噪声辐射，户外使用的设备的指令号为：2000/14/EC 的噪声排放指令，由欧洲议会及欧盟于 2000 年 7 月 3 日颁布，该指令颁布的目的是协调成员国的国家标准对噪声排放限制的设定，以及在生产阶段对产品标识的要求 |
| RoHS | 指 | Restriction of Hazardous Substances，由欧盟立法制定的一项强制性标准，该标准主要用于规范电子电气产品的材料及工艺标准，使之更加有利于人体健康及环境保护 |
| INMETRO | 指 | 巴西制定的认证政策，要求进口到当地、属于强制性类别的产品必须按照要求进行产品测试及工厂质量管理体系审核。INMETRO 证书有效期为四年。有效期内，生产商每年都必须接受 OCP（第三方认证机构）的监督审核，并支付 INMERTO 年费 |
| ETL | 指 | Electrical Testing Laboratories，美国电子测试实验室，ETL 认证是北美一项安全认证，在北美具有广泛的知名度和认可度 |
| RCM | 指 | 表明遵守澳大利亚、新西兰通讯及媒体管理局强制性标准及要求的标记 |
| ANSI | 指 | American National Standards Institute，美国国家标准学会，国际标准化委员会（ISO）和国际电工委员会（IEC）5 个常任理事成员之一，4 个理事局成员之一 |
| CARB | 指 | california Air Resources Board，加州空气资源委员会，2007 年 4 月 27 日，CARB 根据该调查举行公众听证会，批准"空中传播有毒物质的控制措施 Airborne Toxic Control Measure,（ATCM）"。2008 年 4 月，最终定稿编号为 93120-93120.12 |
| KC | 指 | Korea Certification，韩国国家统一认证标志，根据《韩国电气用品安全管理法》规定，自 2009 年 1 月 1 日起电气用品安全认证分为强制性认证及自律（自愿）性认证两种，属于强制性产品中的所有电子类产品必须获得 KC Mark 认证后才可以在韩国市场上销售 |
| RED | 指 | 无线设备指令。2017 年 6 月 13 日之后，欧盟市场上只允许销售按照新的 RED 2014/53/EU 评估的无线设备。无线产品能够合法地在欧盟国家销售之前，必须根据 RED 指令执行测试取得认可，同时也必须拥有 CE-mark |
| 欧 V | 指 | 欧洲排放阶段 V，是欧洲经济共同体委员会制订的统一指令，涵盖了不同类型发动机排放的有关规定 |

# 第二节 公司简介和主要财务指标

## 一、公司信息

| | | | |
|---|---|---|---|
| 股票简称 | 大叶股份 | 股票代码 | 300879 |
| 公司的中文名称 | 宁波大叶园林设备股份有限公司 | | |
| 公司的中文简称 | 大叶股份 | | |
| 公司的外文名称（如有） | Ningbo Daye Garden Machinery Co.,Ltd. | | |
| 公司的外文名称缩写（如有） | DAYE | | |
| 公司的法定代表人 | 叶晓波 | | |
| 注册地址 | 浙江省余姚市锦凤路 58 号 | | |
| 注册地址的邮政编码 | 315403 | | |
| 公司注册地址历史变更情况 | 无 | | |
| 办公地址 | 浙江省余姚市锦凤路 58 号 | | |
| 办公地址的邮政编码 | 315403 | | |
| 公司国际互联网网址 | www.dayepower.com | | |
| 电子信箱 | zjb01@dayepower.com | | |

## 二、联系人和联系方式

| | 董事会秘书 | 证券事务代表 |
|---|---|---|
| 姓名 | 吴军 | 刘水兰 |
| 联系地址 | 浙江省余姚市锦凤路 58 号 | 浙江省余姚市锦凤路 58 号 |
| 电话 | 0574-62569800 | 0574-62569800 |
| 传真 | 0574-62569808 | 0574-62569808 |
| 电子信箱 | zjb01@dayepower.com | zjb01@dayepower.com |

## 三、信息披露及备置地点

| | |
|---|---|
| 公司披露年度报告的证券交易所网站 | 深圳证券交易所（http://www.szse.cn） |
| 公司披露年度报告的媒体名称及网址 | 中国证券报、证券时报、上海证券报、巨潮资讯网（http://www.cninfo.com.cn） |
| 公司年度报告备置地点 | 浙江省余姚市锦凤路 58 号 |

## 四、其他有关资料

公司聘请的会计师事务所

| | |
|---|---|
| 会计师事务所名称 | 天健会计师事务所（特殊普通合伙） |
| 会计师事务所办公地址 | 杭州市钱江路 1366 号华润大厦 B 座 30 楼 |
| 签字会计师姓名 | 黄元喜、汤哲人 |

公司聘请的报告期内履行持续督导职责的保荐机构

☑适用 □不适用

| 保荐机构名称 | 保荐机构办公地址 | 保荐代表人姓名 | 持续督导期间 |
| --- | --- | --- | --- |
| 海通证券股份有限公司 | 上海市广东路 689 号 | 田稼、郑光炼 | 自 2020 年 9 月 1 日至 2023 年 12 月 31 日 |

公司聘请的报告期内履行持续督导职责的财务顾问

□适用 ☑不适用

## 五、主要会计数据和财务指标

公司是否需追溯调整或重述以前年度会计数据

□是 ☑否

| | 2022 年 | 2021 年 | 本年比上年增减 | 2020 年 |
| --- | --- | --- | --- | --- |
| 营业收入（元） | 1,471,575,032.77 | 1,607,004,244.05 | -8.43% | 1,001,115,503.78 |
| 归属于上市公司股东的净利润（元） | 11,251,051.29 | 55,522,875.02 | -79.74% | 76,701,625.69 |
| 归属于上市公司股东的扣除非经常性损益的净利润（元） | 27,416,492.55 | 31,499,659.34 | -12.96% | 50,572,093.02 |
| 经营活动产生的现金流量净额（元） | 23,683,019.12 | -237,300,003.43 | 109.98% | 133,503,434.23 |
| 基本每股收益（元/股） | 0.07 | 0.35 | -80.00% | 0.59 |
| 稀释每股收益（元/股） | 0.07 | 0.35 | -80.00% | 0.59 |
| 加权平均净资产收益率 | 1.18% | 5.92% | -4.74% | 12.62% |
| | 2022 年末 | 2021 年末 | 本年末比上年末增减 | 2020 年末 |
| 资产总额（元） | 2,619,347,068.48 | 2,512,460,118.24 | 4.25% | 1,829,052,817.76 |
| 归属于上市公司股东的净资产（元） | 953,843,491.28 | 956,515,603.77 | -0.28% | 919,262,808.91 |

公司最近三个会计年度扣除非经常性损益前后净利润孰低者均为负值，且最近一年审计报告显示公司持续经营能力存在不确定性

□是 ☑否

扣除非经常损益前后的净利润孰低者为负值

□是 ☑否

## 六、分季度主要财务指标

单位：元

| | 第一季度 | 第二季度 | 第三季度 | 第四季度 |
| --- | --- | --- | --- | --- |
| 营业收入 | 800,126,824.82 | 302,511,662.72 | 225,305,584.34 | 143,630,960.89 |
| 归属于上市公司股东的净利润 | 60,559,729.11 | 14,286,698.56 | -9,084,719.04 | -54,510,657.34 |
| 归属于上市公司股东的扣除非经常性损益的净利润 | 52,666,606.82 | 21,639,605.59 | 105,624.92 | -46,995,344.78 |

| | | | | |
|---|---|---|---|---|
| 经营活动产生的现金流量净额 | 77,143,587.53 | 289,947,938.57 | -214,405,305.31 | -129,003,201.67 |

上述财务指标或其加总数是否与公司已披露季度报告、半年度报告相关财务指标存在重大差异

□是 ☑否

## 七、境内外会计准则下会计数据差异

### 1、同时按照国际会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况

□适用 ☑不适用

公司报告期不存在按照国际会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况。

### 2、同时按照境外会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况

□适用 ☑不适用

公司报告期不存在按照境外会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况。

## 八、非经常性损益项目及金额

☑适用 □不适用

单位：元

| 项目 | 2022 年金额 | 2021 年金额 | 2020 年金额 | 说明 |
|---|---|---|---|---|
| 非流动资产处置损益（包括已计提资产减值准备的冲销部分） | -473,058.43 | -47,909.32 | -34,372.86 | |
| 越权审批或无正式批准文件的税收返还、减免 | | | 1,233,513.00 | |
| 计入当期损益的政府补助（与公司正常经营业务密切相关，符合国家政策规定、按照一定标准定额或定量持续享受的政府补助除外） | 8,555,114.67 | 4,814,333.44 | 11,915,874.99 | |
| 企业取得子公司、联营企业及合营企业的投资成本小于取得投资时应享有被投资单位可辨认净资产公允价值产生的收益 | | | 704,218.67 | |
| 委托他人投资或管理资产的损益 | | | 82,318.07 | |
| 除同公司正常经营业务相关的有效套期保值业务外，持有交易性金融资产、交易性金融负债产生的公允价值变动损益，以及处置交易性金融资产交易性金融负债和可供出售金融资产取得的投资收益 | -26,693,795.51 | 21,206,316.41 | 14,439,663.70 | |
| 除上述各项之外的其他营业外收入和支出 | 54,063.40 | 1,072,723.41 | 27,540.00 | |
| 减：所得税影响额 | -2,392,234.61 | 3,022,248.26 | 2,239,222.90 | |
| 合计 | -16,165,441.26 | 24,023,215.68 | 26,129,532.67 | -- |

其他符合非经常性损益定义的损益项目的具体情况：

□适用 ☑不适用

公司不存在其他符合非经常性损益定义的损益项目的具体情况。

将《公开发行证券的公司信息披露解释性公告第 1 号——非经常性损益》中列举的非经常性损益项目界定为经常性损益项目的情况说明

□适用 ☑不适用

公司不存在将《公开发行证券的公司信息披露解释性公告第 1 号——非经常性损益》中列举的非经常性损益项目界定为经常性损益的项目的情形。

# 第三节 管理层讨论与分析

## 一、报告期内公司所处行业情况

公司主要从事割草机、打草机/割灌机、其他动力机械及配件的研发设计、生产制造和销售。根据我国 2017 年 10 月 1 日开始执行的《国民经济行业分类》（GB/T4754-2017）标准，公司所处行业属于机械化农业及园艺机具制造（C3572）。根据中国证监会相关规定，公司所处行业属于专用设备制造业（C35）。公司主要从事的业务属于园林机械细分行业。

园林机械是指割草机、打草机、推草机、链锯、松土机、吹风机、修枝机、修边机、梳草机、高枝机、草坪修整机、清洗机等用于园林、绿化及其后期养护所涉及的机械与装备。受世界经济发展、人口及家庭数增长、园艺文化普及等因素的影响，园林机械市场总体需求保持了稳定增长的趋势。

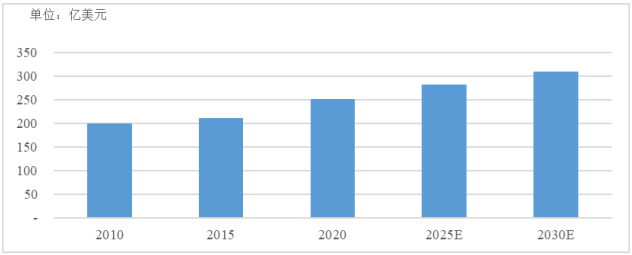
世界经济的不断发展是促进园林机械产品需求提升的重要因素，GDP 的增长也促进了居民个人收入和消费水平的提升，从而带动了包括园林机械在内的各类消费行业的稳步发展。

此外，全球人口的增长是园林机械行业市场容量不断扩大的重要基础之一。2010 年至 2023 年 03 月期间，全球人口数量由 69.22 亿增长至 78.98 亿。人口数量以及收入水平的提升导致居民对居住环境的要求也不断上升，生活小区、别墅以及城市公共绿地的绿化建设不断完善，越来越多的家庭开始在自家阳台、屋前空地以及屋顶等位置开展各种园艺活动，并添置了众多园林机械产品。园林机械行业在发达国家已较为成熟，其中欧洲和美国为园林机械消费的主要地区，以英国为例，有超过 90%的家庭拥有私家花园。随着居民家庭数的增加，家庭园林总面积的不断扩大，为园林机械行业带来了更多的市场需求。

同时，居民园艺文化的普及也促进了园林机械产品市场需求的提升。目前园艺生活已成为很多家庭日常生活的一部分，尤其在欧美等发达国家和地区，由于土地资源较为丰富、居民生活水平较高，以及受热衷打理草坪的人文环境和家庭理念影响，众多家庭都会在花园庭院的打理投入时间、精力和物力。以美国、德国和英国为例，园艺爱好者分别超过其国家总成年人口的 40%、60%和 49%，园林机械产品已经成为很多国家居民的生活必需品。

此外，新产品的快速发展不断刺激园林机械市场规模的扩大，随着锂电技术、智能控制技术、传感器技术等取得关键突破，锂电园林机械和割草机器人等产品技术逐步完善，生产成本降低，市场需求呈快速增长趋势，为园林机械行业的整体发展注入了新的活力。

受上述因素影响，全球园林机械产品市场需求长期处于高位，根据 Freedonia 报告，预计至 2030 年，全球园林机械产品市场需求将达到 309 亿美元，年复合增长率为 2.11%，其中锂电动力类园林机械复合增长率将达到 6.65%。全球园林机械产品市场需求及预测情况如下图：




2022 年复杂严峻的国际政治经济环境的不利变化，欧美地区出现了较为严重的高通货膨胀以及极端高温天气导致市场需求减缓，但从长远来看，受世界经济发展、园艺文化普及、新产品推广等因素驱动，全球园林机械产品市场需求及市场容量还将不断增加。

## 二、报告期内公司从事的主要业务

公司主要从事割草机、打草机/割灌机、其他动力机械及配件的研发设计、生产制造和销售。

公司重视质量管理和体系建设，已通过 ISO9001 质量管理体系认证、ISO14001 环境管理体系认证、OHSAS18001 职业健康安全管理体系认证，主要产品通过全球 CB 认证，欧盟 CE 认证、EMC 认证、RoHS 认证、NOISE 认证、RED 认证和欧 V 认证，德国的 GS 认证，北美 ETL 认证、ANSI 认证、EPA＆CARB 认证，澳大利亚、新西兰的 RCM 认证等多项国际进口认证。通过多年努力，公司已经成为国际园林机械行业中具有较高知名度的 ODM 生产商，在生产技术、产品品质、制造规模等方面具有较高的市场地位，产品销往美国、德国、法国、波兰、英国、俄罗斯、澳大利亚、荷兰、比利时、捷克、丹麦、加拿大、意大利、西班牙、瑞典等全球 60 多个国家和地区，积累了一批优质客户资源，主要客户包括家得宝、富世华集团、翠丰集团、安达屋集团、牧田、沃尔玛、HECHT 等。

### （一）主要产品

公司产品主要应用于园林绿化的修剪、树叶清理、道路除雪等，按用途可分为割草机、打草机/割灌机、其他动力机械及配件等，其他动力机械主要包括扫雪机、梳草机、吹吸叶机、微耕机等；公司产品按动力来源可分为汽油动力类、交流电动力类及锂电动力类；按使用方式可分为步进式、手持式、智能式和骑乘式，其中步进式主要包括割草机、扫雪机、微耕机、梳草机，手持式主要包括打草机/割灌机、吹吸叶机、链锯、高枝剪、高枝锯等，智能式主要为割草机器人，骑乘式主要为骑乘式割草机。

为满足下游客户的旺盛需求，公司不断加大新产品研发投入，持续丰富完善产品种类，报告期为客户提供了 22 个产品种类、近 635 种规格型号的园林机械，形成较为完整的产品体系。

公司主要产品包括：

| 主要产品 | 公司主要产品类别 |
| --- | --- |
| 割草机 | 汽油割草机（含骑乘式割草机）、交流电割草机、锂电割草机（含割草机器人） |
| 打草机/割灌机 | 交流电打草机、锂电打草机 |
| | 汽油割灌机、锂电割灌机 |
| 其他动力机械 | 汽油扫雪机、交流电扫雪机、锂电扫雪机 |
| | 汽油梳草机、交流电梳草机、锂电梳草机 |
| | 汽油微耕机 |
| | 交流电吹吸叶机、锂电吹吸叶机、锂电吹风机 |
| | 锂电链锯、锂电修枝剪、锂电高枝剪、锂电高枝锯 |

| 公司主要产品图例及用途情况如下： | | 汽油动力类 | 交流电动力类 | 锂电动力类 | 产品用途 |
|---|---|---|---|---|---|
| 割草机 | |  |  |  | 主要应用于私人花园、公共绿地和专业草坪的草皮修剪 |
| | |  | |  | |
| 打草机/割灌机 | 打草机 | - |  |  | 主要应用于草坪、花园、牧场等地方的边角杂草的切割和修剪 |
| | 割灌机 |  | - |  | 主要应用于修剪枯草灌木 |
| 其他动力机械 | 扫雪机 |  |  |  | 主要应用于去除道路上的积雪 |
| | 梳草机 |  |  |  | 主要应用于切除多余的草根，帮助草坪正常生长 |
| | 吹吸叶机 | - |  |  | 主要应用于对杂草、树叶和其他杂物等进行吹、吸以及粉碎工作 |
| | 微耕机 |  | - | - | 主要应用于花园、田地和果园等的旋耕、犁耕、播种等 |

**（二）主要经营模式**

**1、采购模式**

公司主要实行“按需采购”的采购模式，主要采购物料包括发动机及组件、五金件、塑料粒子、锂电池及组件、电器件、钢材、包装材料、电机、变速箱等。对于一般物料，公司根据销售订单制定和执行采购计划；对于进口发动机等进口件，由于供应商交货周期相对较长，公司在根据销售订单制定和执行采购计划的同时，通常会结合预估订单适当安排备货；对于塑料粒子，由于其市场价格波动较为频繁，为控制采购成本，公司会根据年度预估采购量，结合市场价格走势和行业经验，在预判的价格低点适当增加备货。

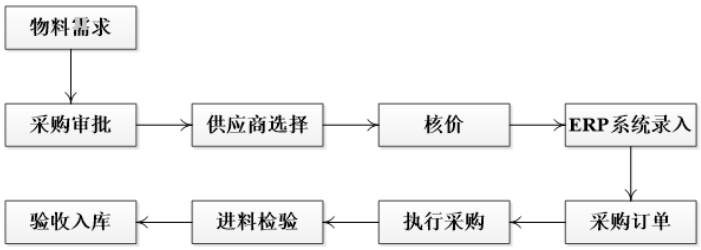
公司制定了《供应商控制程序》《采购控制程序》《监视和测量控制程序》和《产品防护控制程序》等制度，由采购部统一负责，与营销中心、计划物控部、品质中心、仓储部共同执行，对供应商资格、请购审批、采购实施、检验入库等环节进行综合管理。

（1）供应商资格

公司采购部与品质中心、研发中心和精益部共同成立评估小组，依照《供应商基本资料表》《供应商调查问卷》《供应商评选记录表》对候选供应商进行评鉴，综合考量其现场管理水平、组织制度、供货能力、品质能力、价格、售后服务等。考核通过的供应商成为公司合格供应商，由采购部录入 ERP 系统中的合格供应商名录，纳入采购系统。同时，公司对合格供应商定期跟踪评估，对合格供应商名录进行动态维护。

（2）请购与采购实施

对于备货采购，公司由计划物控部在 ERP 系统中填写《请购单》；对于其他物料采购，计划物控部根据销售订单以及订单相关产品的 BOM，通过 ERP 系统生成《请购单》。采购人员根据《请购单》内容在系统上进行请购申请，部门经理审核通过后生成《采购订单》，采购人员根据采购订单实施采购。公司请购与采购实施主要流程如下：



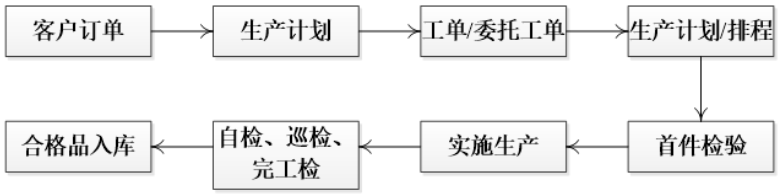

（3）检验入库

公司仓管员根据供应商送货单在 ERP 系统生成《采购验收入库单》，品质中心依据《监视和测量控制程序》对采购物料执行进料检验，检验合格后仓储部依据《产品防护控制程序》办理入库和防护管理，不合格品依据《不合格品控制程序》处置。

**2、生产模式**

公司主要采用“以销定产”的模式进行生产管理。计划物控部接到营销中心的客户订单后制定《周排程》并向生产车间下发《生产工单》，组织生产。

由于客户对产品的规格型号、技术指标、机械外观、包装设计等方面有严格要求，公司在生产过程中执行“首件确认”原则。零部件车间正式量产前，由技术人员负责模具、机器设备参数调试，车间主管与品质中心人员共同进行首件确认，确认合格后以《首(末)件检验标识卡》标识并正式量产。装配车间正式量产前，由车间主管和检验员依照工单进行配件核对确认，对装配线首件产品按照作业标准书逐站确认，首件测试合格后，由巡检员填写《首件检查表》，车间主管填写《产品制造流程单》，生产车间按照确认后的流程进行批量生产。公司主要生产流程如下：




除“以销定产”外，由于公司割草机销售规模较大，而割草机底盘的生产周期相对较长，工序较复杂，公司为确保生产旺季的供货能力，通常结合预估订单，对割草机底盘进行适当的备货生产。

由于生产出货时设备产能、场地及人员紧张，公司将部分注塑加工等工序委托给专业的外协单位进行生产，外协单位均经过公司严格的资质条件、技术设备、供货能力审查。

**3、销售模式**

公司产品以外销为主，报告期内外销收入占营业收入比重达到 95.99%，主要销往美国、德国、法国、波兰、英国、俄罗斯、澳大利亚、荷兰、比利时、捷克、丹麦、加拿大、意大利、西班牙、瑞典等国家和地区；公司内销客户主要为国际园林机械品牌生产商在境内设立的企业，其采购公司的产品主要销往境外市场。

公司主要采用 ODM 的销售模式。在欧美等发达国家和地区，园林机械行业市场发展较为成熟，国际品牌制造商、国际建材和综合超市集团、园林机械专业批发商已树立了牢固的品牌形象，并占据了大部分市场销售渠道，公司凭借优秀的研发设计能力、质量管理水平、生产制造规模，与上述范围的国际知名企业合作，以 ODM 的方式从事开发设计、生产制造，向上述客户供货。同时，公司设立大叶欧洲、大叶北美等境外全资子公司，不断完善国际营销网络，逐步实施“MOWOX”、“GREEN MACHINE”等自主品牌推广，少量采用 OBM 模式销售。

**4、研发模式**

公司以下游客户需求和行业发展趋势为导向，一方面，在与客户的合作过程中，不断与客户技术、生产及销售部门进行沟通，通过客户相关部门的同步反馈，将客户的意见纳入研发过程之中，确定产品的技术方案；另一方面，公司前瞻性地把控行业技术的发展趋势，针对产品工业设计、生产工艺、产品性能、技术革新等开展先导性的开发研究。

公司建立了多部门协同参与的研发制度，制定了《设计开发控制程序》，约定各部门在研发过程中的职责和流程。其中营销中心负责与客户沟通、调研，根据市场分析提出研发申请；研发中心按照公司新技术的研发规划，进行技术可行性分析，实施研究开发工作；研发中心下属各研发部门负责新产品的开发工作；精益部负责生产工艺、工装夹具、量产产品的技术支持及改良；实验室负责对研发过程中的各项实验工作进行监测，并提出综合性的结论和意见；总师办负责技术文件管理、标准化管理、产品认证、知识产权管理等工作。

报告期内通过持续的研发投入，公司掌握了一系列园林机械的核心技术和生产工艺，公司得以持续研发设计优质、创新产品，奠定了公司在园林机械行业的领先地位，进一步扩大公司经营业绩规模。

**（三）主要业绩驱动的因素**

**1、政策推动因素**

近年来，国家主管部门大力推广园林绿化的应用。中华人民共和国全国人民代表大会常务委员会在 2016 年 3 月出台了《中华人民共和国国民经济和社会发展第十三个五年规划纲要》，旨在开展大规模国土绿化行动，加强林业重点工程建设；2018 年 7 月国家林草局发布《全国森林城市发展规划（2018—2025）年》提出“森林城市群建设将构建互联互通的森林生态网络体系，使城市群地区蓝绿空间占比 50%以上；以改善城市生态环境、增加城市森林面积、提升城市森林质量、增加城市居民游憩空间为目标，加强城市森林建设，城区树冠覆盖率达 25%，城区主、次干道中，林荫道路里程比例达 60%以上”；2018 年 9 月国家发展改革委发布《关于加快推进长江两岸造林绿化的指导意见》提到“到 2020 年，全面实现长江两岸宜林地植树造林，整体提升绿化质量，基本建成沿江绿化带;到 2025 年，长江两岸造林绿化全面完成，实现应绿尽绿，森林质量明显提升，沿江生态防护体系基本完善，连续完整、结构稳定

的森林生态系统初步形成，岸绿景美、绵延万里的沿江美丽生态带基本建成”。

随着国家对环境绿化工作的重视，以及政府政策的大力支持，预计未来园林机械行业市场规模还将继续保持较快的增长态势，从而支撑公司业绩健康稳定增长。

**2、公司产品优势**

公司产品主要销往欧美国家和地区，上述国家和地区属于成熟的市场经济国家，除关税外，对于园林机械产品，主要通过进行排放、噪音污染、有害物质、产品安全认证和标准设置等方式进行管理。

为确保公司产品认证工作的有序进行，公司制定了完善的内部控制制度并有效执行，公司主要产品均取得所需认证。主要产品通过全球 CB 认证，欧盟 CE 认证、EMC 认证、RoHS 认证、NOISE 认证、RED 认证和欧 V 认证，德国的 GS 认证，北美 ETL 认证、ANSI 认证、EPA＆CARB 认证，澳大利亚、新西兰的 RCM 认证等多项国际进口认证。

公司对应主要产品取得进口国的认证和标准后能够提升市场信任度，有助于提高产品竞争力，对公司的业绩驱动有促进作用。

**3、技术研发优势**

公司自 2009 年起被评为高新技术企业，拥有“浙江省企业技术中心”、“省级工业设计中心”，2022 年新获得“国家知识产权优势企业”称号。拥有工业设计、机械设计与制造、发动机设计与制造、电机工程、锂电池管理系统、智能控制技术等方面的大量专业人才，已形成覆盖汽油动力类、交流电动力类及锂电动力类产品系列的专利体系，拥有发明专利 74 项。公司的“自走式高效环保园林汽油割草机”和“低排放低噪音轻型化二冲程汽油割灌机”分别获得国家火炬计划产业化示范项目证书。公司致力于提高行业规范水平，负责制定或参加起草国家标准 11 项、行业标准 14 项和浙江团体标准 1 项。

凭借长期积累的技术研发优势，驱动公司的业绩实现增长。

**4、优质客户优势**

公司凭借突出的设计研发能力、严格的产品质量控制体系、良好的生产管理能力，与一批优质的客户群体建立了稳固的合作关系。

公司通过多年努力，已经成为国际园林机械行业中具有较高知名度的 ODM 生产商，与家得宝、富世华集团、翠丰集团、牧田、安达屋集团、沃尔玛、HECHT 等主要客户建立长期、稳定的合作关系，保障了业务收入的持续增长。同时，凭借优秀的技术水平、产品质量等优势，公司在北美地区的市场开拓取得显著成果。公司与老客户进行长期合作，并不断开发新客户保障园林机械业务规模持续增长。

## 三、核心竞争力分析

**（一）技术研发优势**

公司自 2009 年起被评为高新技术企业，拥有“浙江省企业技术中心”、“省级工业设计中心”，2022 年获得“国家知识产权优势企业”称号。拥有工业设计、机械设计与制造、发动机设计与制造、电机工程、锂电池管理系统、智能控制技术等方面的大量专业人才，已形成覆盖汽油动力类、交流电动力类及锂电动力类产品系列的专利体系，截至报告期末，公司已获专利授权共 166 项，其中拥有发明专利 74 项。公司的“自走式高效环保园林汽油割草机”和“低排放低噪音轻型化二冲程汽油割灌机”分别获得国家火炬计划产业化示范项目证书。公司致力于提高研发创新水平，报告期研发费用达到 6,327.00 万元，较 2021 年增长 28.10%。

公司核心管理团队具备丰富的行业经验、敏锐的洞察力和高效的执行力，对园林机械行业认识深刻，在发展战略、新业务规划、资源整合、人才培养方面经验丰富。公司十分注重企业文化建设，有着良好的工作氛围，具有很强的企业凝聚力，公司通过内部培养、外部引进等方式拥有一批稳定的核心管理、研发、技术性人才，并充分运用“浙江省企业技术中心”、“省级工业设计中心”及产学研合作平台开发新技术，开发新产品、新工艺。

**（二）产品优势**

产品创新方面，随着人们对保护环境的重视，公司前瞻性布局以骑乘式割草机产品和锂电池为动力源的新能源产品。产品包括骑乘式割草机、手持工具类和机器人割草机等一系列产品，已形成 18V、36V、62V 三大电压平台产品系列，覆盖锂电骑乘、锂电步进式、锂电手持产品、锂电智能产品等产品，市场反馈良好。

2022 年公司自主研发的骑乘式割草机产品进入批量生产、批量销售阶段，已获得了客户的认可。公司在机器人割草机领域加大投入，新一代机器人割草机具有高精度电机控制、多传感器融合、导航、无线互联等技术，从而使产品拥有路径规划、主动避障、APP 远程操作等功能。

产品创意方面，公司始终以改善用户体验为目标，持续进行产品创意设计，以满足不同市场需求。（1）骑乘式产品动力方面公司在新能源和汽油两大类同时进行布局，实现平台标准化，制造垂直化，如车架，割草盘，马达，变速箱，电控系统等核心零部件自主研发制造，在电子刹车、电动调高、承载式后架，多包电源管理系统等功能方面，进行人性化创新体验 。（2）步进式割草机产品采用后滚筒设计替代后轮，割草后的草坪产生条状波纹，草坪美观度提升；割草机扶手系统通过折叠式设计，可竖立放置，从而降低 70%摆放空间；通过零转弯设计，提升了操控便利性和舒适度；通过技术优化，实现了锂电割草机的平台化、标准化和系列化，便于市场推广。（3）锂电手持吹风机产品采用外转子电机，使风扇和电机一体化设计，减轻电机体积，减少人工装配，提高使用寿命和产品质量，风量高达 655cfm，目前处于全球领先地位。（4）割草机器人在传统接触式传感器避障需要一定大小的冲击力碰撞才能触发的技术前提下，采用超声波探测实现无接触式避障功能，同时探测有效范围可至 30 公分，从而使割草机器人可以提前了解前方的障碍物情况，可以提前实施各种动作，实现了主动避障功能，使得机器更加的安全和更加的智能化。

**（三）优质客户优势**

公司凭借突出的设计研发能力、严格的产品质量控制体系、良好的生产管理能力，与一批优质的客户群体建立了稳固的合作关系。公司重点围绕实力较强、资信良好的核心客户配置资源，经营稳定性较强，能够有效防范市场风险。目前公司客户主要包括家得宝、富世华集团、翠丰集团、安达屋集团、牧田、沃尔玛、HECHT 等国际品牌制造商、国际建材和综合超市集团、园林机械专业批发商。

**（四）质量管理优势**

园林机械产品主要面向欧洲、美国等成熟消费市场，优秀的质量管理水平是企业提高竞争实力，获取市场认可的必要条件。公司以 ISO9001 质量管理体系为基础，构建了一套完整、高效的质量控制与管理体系。通过质量管理体系的建立和运行，公司主要产品均取得园林机械主要进口国的认证。

**（五）人才优势**

公司自成立以来，始终注重人才培养工作，通过自主培养和外部引进的方式，培育了一大批优秀的管理、技术人才，并形成稳定的管理层、研发团队和核心技术人员团队，人才优势明显。报告期末公司及子公司拥有员工共 1398 人，其中研发人员 305 人，占公司人数 21.82%，公司研发团队负责制定或参加累计起草国家标准 11 项、行业标准 14 项和浙江团体标准 1 项。专业深厚的技术团队确保公司能够为客户持续提供高质量、高水平的产品。

## 四、主营业务分析

### 1、概述

报告期内，企业外部发展环境持续变化，不确定因素增加，面对复杂严峻的国际政治经济环境的不利变化，欧美地区出现了较为严重的高通货膨胀以及极端高温天气导致市场需求减缓，公司全体上下在以董事会为核心的管理层领导下，锐意进取，沉着应对各种严峻的困难和挑战，紧紧围绕年度经营目标，通过持续推进产品研发、精益化管理和降本增效等工作，谋划合理的产业布局，进一步夯实主营业务。

2022 年公司实现营业收入 147,157.50 万元，比上年同期下降 8.43%；归属于母公司所有者的净利润为 1,125.11 万元，比上年同期下降 79.74%；归属于母公司所有者的净资产 95,384.35 万元，比上年同期下降 0.28%。

回顾公司 2022 年度开展的重点工作，主要有以下几个方面：

**（一） 夯实主营业务，积极谋划新生产能力布局**

报告期内，公司紧紧围绕董事会制定的发展战略，制定年度工作计划，积极开展各项工作，进一步夯实主营业务，在原有生产能力的基础上，全新产品骑乘式割草机产品投产，公司积极谋划合理的新生产能力布局。

公司克服全球经济形势严峻及贸易摩擦的不利因素，开启墨西哥海外制造基地建设，通过当地采购核心零部件完成产品生产，从而有效利用当地资源，缩短供货周期，更好地贴近市场、服务客户。

**（二）紧跟客户需求，积极开拓国际市场**

报告期内，公司继续维护与老客户的良好合作，并不断开发新客户，以期形成长期的战略合作关系，凭借优秀的技术水平、产品质量等优势，促进公司在报告期销售规模持续增长。

**（三）完善人力体系建设，充分调动员工积极性**

报告期内，公司持续完善人力资源管理体系建设。一方面，公司持续完善人员招募流程，加强管理人员招募及提高员工与岗位的匹配程度等，实现精准用人的目标；另一方面,管理层持续精简公司组织架构,明确部门及职工职责,使管理更加标准化、精细化。

**（四）加大研发投入，增强核心竞争力**

创新是企业生存、发展、壮大的内生动力。报告期内，公司继续重视研发，加强研发投入，大力引进理论功底扎实和经验丰富的高层次人才，致力于依靠自主创新实现企业可持续发展。报告期内，公司研发投入 6,327.00 万元，占营业收入的 4.30%，较 2021 年增长 28.10%。截至本报告期期末，累计授权专利 166 项（其中发明专利 74 项）。报告期内，公司始终注重人才培养工作，通过自主培养和外部引进的方式，培育了一大批优秀的技术人才，截至报告期末，公司及子公司拥有员工共 1,398 人，其中研发人员 305 人，占公司人数 21.82%，公司研发团队负责制定或参加累计起草国家标准 11 项、行业标准 14 项和浙江团体标准 1 项。

**（五）持续提升规范运作水平，促进公司高质量发展**

公司不断提高规范运作水平，致力于推动公司高质量发展。报告期内，公司持续强化“三会一层”治理沟通机制，充分发挥独立董事、监事的监督作用，有效采纳保荐机构、律师事务所、会计师事务所等外部机构的专业意见；落实内部审计各项工作要求，压实内部审计的内部监督责任。同时，公司完善内控体系，强化内控管理制度的落实，并及时根据中国证监会、深交所最新颁布的各项法规、规范性文件，结合公司实际情况对现行制度及业务流程进行全面梳理。

## 2、收入与成本

### （1） 营业收入构成

营业收入整体情况

单位：元

| | 2022 年 | | 2021 年 | | 同比增减 |
|---|---|---|---|---|---|
| | 金额 | 占营业收入比重 | 金额 | 占营业收入比重 | |
| 营业收入合计 | 1,471,575,032.77 | 100% | 1,607,004,244.05 | 100% | -8.43% |
| 分行业 | | | | | |
| 园林机械行业 | 1,469,206,171.42 | 99.84% | 1,604,521,074.70 | 99.85% | -8.43% |
| 其他 | 2,368,861.35 | 0.16% | 2,483,169.35 | 0.15% | -4.60% |
| 分产品 | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| 割草机 | 1,245,269,891.21 | 84.62% | 1,283,996,595.72 | 79.90% | -3.02% |
| 打草机/割灌机 | 15,835,465.87 | 1.08% | 46,586,165.21 | 2.90% | -66.01% |
| 其他动力机械 | 110,087,926.60 | 7.48% | 119,322,400.55 | 7.43% | -7.74% |
| 配件 | 98,012,887.74 | 6.66% | 154,615,913.22 | 9.62% | -36.61% |
| 其他 | 2,368,861.35 | 0.16% | 2,483,169.35 | 0.15% | -4.60% |
| 分地区 | | | | | |
| 境外 | 1,412,496,704.93 | 95.99% | 1,517,509,612.85 | 94.43% | -6.92% |
| 境内 | 59,078,327.84 | 4.01% | 89,494,631.20 | 5.57% | -33.99% |
| 分销售模式 | | | | | |
| 直销 | 1,471,575,032.77 | 100.00% | 1,607,004,244.05 | 100.00% | -8.43% |

**（2） 占公司营业收入或营业利润 10%以上的行业、产品、地区、销售模式的情况**

☑适用 □不适用

单位：元

| | 营业收入 | 营业成本 | 毛利率 | 营业收入比上年同期增减 | 营业成本比上年同期增减 | 毛利率比上年同期增减 |
|---|---|---|---|---|---|---|
| 分行业 | | | | | | |
| 园林机械行业 | 1,469,206,171.42 | 1,233,629,247.61 | 16.03% | -8.43% | -9.35% | 0.84% |
| 分产品 | | | | | | |
| 割草机 | 1,245,269,891.21 | 1,044,298,265.15 | 16.14% | -3.02% | -5.77% | 2.45% |
| 打草机/割灌机 | 15,835,465.87 | 12,065,838.76 | 23.80% | -66.01% | -68.24% | 5.36% |
| 其他动力机械 | 110,087,926.60 | 106,098,960.99 | 3.62% | -7.74% | -2.31% | -5.36% |
| 配件 | 98,012,887.74 | 71,166,182.71 | 27.39% | -36.61% | -32.85% | -4.07% |
| 分地区 | | | | | | |
| 境外 | 1,412,496,704.93 | 1,193,219,126.90 | 15.52% | -6.92% | -7.57% | 0.59% |
| 境内 | 59,078,327.84 | 40,414,009.55 | 31.59% | -33.99% | -42.14% | 9.64% |
| 分销售模式 | | | | | | |
| 直销 | 1,471,575,032.77 | 1,233,633,136.45 | 16.17% | -8.43% | -9.35% | 0.85% |

公司主营业务数据统计口径在报告期发生调整的情况下，公司最近 1 年按报告期末口径调整后的主营业务数据

□适用 ☑不适用

**（3） 公司实物销售收入是否大于劳务收入**

☑是 □否

| 行业分类 | 项目 | 单位 | 2022 年 | 2021 年 | 同比增减 |
|---|---|---|---|---|---|
| 园林机械行业 | 销售量 | 万台 | 110.76 | 154.6 | -28.36% |
| | 生产量 | 万台 | 115.41 | 163.3 | -29.33% |
| | 库存量 | 万台 | 35.91 | 29.85 | 20.30% |

相关数据同比发生变动 30%以上的原因说明

□适用 ☑不适用

**（4） 公司已签订的重大销售合同、重大采购合同截至本报告期的履行情况**

□适用 ☑不适用

**（5） 营业成本构成**

行业分类

单位：元

| 行业分类 | 项目 | 2022 年 | | 2021 年 | | 同比增减 |
|---|---|---|---|---|---|---|
| | | 金额 | 占营业成本比重 | 金额 | 占营业成本比重 | |
| 园林机械行业 | 直接材料 | 943,231,560.46 | 76.46% | 1,054,473,376.87 | 77.49% | -10.55% |
| 园林机械行业 | 直接人工 | 130,354,298.37 | 10.57% | 133,957,454.56 | 9.84% | -2.69% |
| 园林机械行业 | 制造费用 | 160,047,277.62 | 12.97% | 172,379,476.47 | 12.67% | -7.15% |

说明

无

**（6） 报告期内合并范围是否发生变动**

☑是 □否

本期新设全资子公司 MOWOX AMERICAN INC.，注册资本 10,000 美元，成立日期为 2022 年 6 月 21 日，截止到资产负债表日， 新设子公司实际收到资本金 0.00 美元，尚未开展经营活动。

本期新设全资子公司 DAYE MEXICO, S.A. DE C.V.，注册资本为固定资本 5 万比索，可变资本无限额，成立日期为 2022 年 8 月 2 日，截止到资产负债表日，新设子公司实际收到资本金 35 万美元，尚未开展经营活动。

本期新设全资子公司宁波大叶电子商务有限公司，注册资本 2,000 万人民币，成立日期为 2022 年 12 月 22 日，截止到资产负债表日，新设子公司实际收到资本金 0.00 元，尚未开展经营活动。

本期新设全资子公司宁波大叶供应链管理有限公司，注册资本 3,000 万人民币，成立日期为 2022 年 12 月 27 日，截止到资产负债表日，新设子公司实际收到资本金 0.00 元，尚未开展经营活动。

**（7） 公司报告期内业务、产品或服务发生重大变化或调整有关情况**

□适用 ☑不适用

**（8） 主要销售客户和主要供应商情况**

公司主要销售客户情况

| | |
|---|---|
| 前五名客户合计销售金额（元） | 1,118,643,087.23 |
| 前五名客户合计销售金额占年度销售总额比例 | 76.02% |
| 前五名客户销售额中关联方销售额占年度销售总额比例 | 0.00% |

公司前 5 大客户资料

| 序号 | 客户名称 | 销售额（元） | 占年度销售总额比例 |
|---|---|---|---|
| 1 | 客户 1 | 481,838,756.29 | 32.74% |
| 2 | 客户 2 | 291,844,207.61 | 19.83% |
| 3 | 客户 3 | 175,246,908.83 | 11.91% |
| 4 | 安达屋集团 | 117,000,459.41 | 7.95% |
| 5 | 客户 5 | 52,712,755.09 | 3.58% |
| 合计 | -- | 1,118,643,087.23 | 76.02% |

主要客户其他情况说明

□适用 ☑不适用

公司主要供应商情况

| | |
|---|---|
| 前五名供应商合计采购金额（元） | 475,006,972.23 |
| 前五名供应商合计采购金额占年度采购总额比例 | 51.16% |
| 前五名供应商采购额中关联方采购额占年度采购总额比例 | 0.00% |

公司前 5 名供应商资料

| 序号 | 供应商名称 | 采购额（元） | 占年度采购总额比例 |
|---|---|---|---|
| 1 | 供应商 1 | 362,423,730.74 | 39.03% |
| 2 | 供应商 2 | 39,190,213.31 | 4.22% |
| 3 | 供应商 3 | 37,898,269.61 | 4.08% |
| 4 | 供应商 4 | 19,401,377.95 | 2.09% |
| 5 | 深圳拓邦股份有限公司 | 16,093,380.62 | 1.73% |
| 合计 | -- | 475,006,972.23 | 51.16% |

主要供应商其他情况说明

□适用 ☑不适用

## 3、费用

单位：元

| | 2022 年 | 2021 年 | 同比增减 | 重大变动说明 |
|---|---|---|---|---|
| 销售费用 | 81,337,624.40 | 58,101,283.96 | 39.99% | 主要系：报告期内加大北美市场开拓和新产品推广力度所致。 |
| 管理费用 | 70,709,862.17 | 56,849,172.83 | 24.38% | 主要系：1、固定资产折旧费用增加较多；2、员工股权激励费用增加较多。 |
| 财务费用 | -12,172,309.00 | 28,839,835.22 | -142.21% | 主要系：报告期内美元兑人民币汇率持续走高，外币结算的汇兑收益增加所致。 |
| 研发费用 | 63,270,028.26 | 49,391,939.68 | 28.10% | 主要系：研发投入增加所致。 |

## 4、研发投入

☑适用 □不适用

| 主要研发项目名称 | 项目目的 | 项目进展 | 拟达到的目标 | 预计对公司未来发展的影响 |
|---|---|---|---|---|
| 62V 零转弯骑乘式割草机 | 开发转弯半径为 0 转弯灵活，操作更富有动感。具备驾驶愉悦感，低重心的设计满足用户座驾的舒适性。 | 小试阶段 | 采用无级变速驱动后桥实现两个前轮自由转向；转向自如，可以原地转向、掉头；两个独立控制后桥，操纵更加的舒适。经济模式、强劲模式任意切换。 | 丰富公司骑乘式产品系列，往专业机大型锂电设备发展。 |
| 62V 锂电骑乘割草机 | 开发可以驾驶的单人小型工程机械，适合高尔夫球场、足球场、公园及别墅庄园的大面积草坪修剪 | 中试阶段 | 大转向比的转向盘；抓地力强、轻巧的草坪护理真空胎；配备智能型的控制电路板；定速巡航系统，电流过载保护功能。 | 丰富公司骑乘式产品系列，往大型高端锂电设备发展。 |
| CVT 变速和机械传动变速箱共用的骑乘割草机 | 填补公司骑乘式割草机领域的空白，丰富我司产品种类矩阵，打造多元成长曲线。 | 批量生产 | 满足机械传动变速箱、CVT 变速箱两者的使用，大大提高通用率。照明、倒挡割草、自主充电、功能 | 开创公司骑乘式产品首例，为后续的系列产品发开积累下宝贵的经验和技术沉淀。 |
| ToF 景深相机和 Vslam | 研发虚拟边界及全方位 | 中试阶段 | 通过 ToF 深景相机建立周边 3D 电 | 促进公司在割草机器 |

| | | | | |
|---|---|---|---|---|
| 算法实现路径规划的割草机器人 | 智能化的高端款割草机器人。 | | 子地图，以 Vslam 算法实现电子定位及导航，具备自动化调高，全方位提升机器人智能化程度。 | 人高端领域进行技术储备。 |
| 顶部充电带超声波机器人割草机 | 设计顶部充电支架。充电站为侧面充电，确保智能割草机无论是倒退还是前进均能够完美完成充电对接。超声波避障技术开发。 | 批量生产 | 超声波避障控制系统，比传统传感器避障更敏捷，反映更迅速；侧面顶部充电系统，一体化设计，对接更顺畅，且割草区域无死角。 | 促进公司在割草机器人领域向更高端化、更智能化前进。 |
| 带红外感应修边智能割草机 | 突破安规的结构区域局限，进行简化和改善，收缩外壳的体积，使得机器人运作转向灵活；同时改善过后的整机体积比原来得到了有效的缩减，提高了装箱量，减少运输成本。 | 批量生产 | 开发适合智能割草机工况的基于红外感应 IR 技术的系统软硬件系统；利用通过红外感应系统，规避整机安规。 | 减低成本，增强企业竞争力，提高公司经济效益。 |
| 基于全覆盖式路径规划算法智能割草机的研发 | 基于嵌入式 VSLAM 的移动机器人定位系统，以 RGB-D SLAM 系统为基础，使用实时性较好的 ORB 特征进行跟踪、重定位和闭环检测得到信息丰富的图像数据、计算定位和构建环境地图，再根据此计算出三维点云图，从而得到信息更丰富的语义地图。 | 中试阶段 | 导航定位、地图构建、全覆盖路径规划； 路径规划、草坪覆盖率达到 98%以上；避障物识别率达到 95%以上； | 促进公司在割草机器人领域向更高端化、更智能化前进。 |
| 电流检测碰撞智能割草机 | 突破霍尔碰撞检查受外部因素的影响，采用 FOC 驱动控制系统，提高智能化。 | 批量生产 | 控制面板：控制键盘和 LED 数码管加薄膜键盘两种方式;传感器：碰撞、提升、角度、倾覆、雨水传感器、超声波探头、陀螺仪;对外通讯：WIFI + Bluetooth，可 APP 连接。 | 促进公司在割草机器人领域向更智能化前进。 |
| 万向轮汽油割草机 | 开发一款适应复杂地形（不规则地形、坡、坑洼等），能顺利完成割草作业。 | 小试阶段 | 设计前轮为万向轮，实现零半径转弯；设置旋钮，通过顺时针或逆时针转动，实现对两个前轮同时锁定或解锁，从而达到割草机前轮直线行走或 360° 旋转的目的。 | 更贴合顾客实际需求，增强市场竞争力。 |
| 轻量化引擎割草机 | 针对原先割草机重量偏重而导致用户的操作体验不太好的缺点，进行了优化设计，使得割草机的整机重量大幅下降，在降低了产品成本的同时，提升了用户操作的舒适度。 | 小试阶段 | 引擎箱体采用斜剖、轻量化设计。打破传统割草盘厚重、焊接多的模式，采用金属和塑胶相结合的模式，减少自重。 | 更贴合顾客实际需求，为公司赢取小家庭市场。 |
| 锂电双步扫雪机 | 锂电扫雪机具有的静音环保特性适合有居民区的积雪清扫作业。 | 批量生产 | 62V24 寸的锂电双步扫雪机，无级变速自走，双电池包，20cm 厚的积雪可以清扫 350~400 平方米。 | 公司生产淡季的补充产品，有利于公司常年的正常、平稳运营。 |
| 62V 多功能转换手持工具 | 提供一种可适配多种工作头的长杆类手持工具。实现一种工具多个功能头切换使用，应用不同场景的需求，满足用户更多的选择空间。 | 批量生产 | 电压 62V，输出功率 1300W，采用自主研发的无刷外转子电机；10 个工作角度调节结构；拨珠定位结构；回转-往复运动结构。 | 增加公司 62V 平台手持类产品系列。丰富产品线，增强品牌竞争力。 |

| | | | | |
|---|---|---|---|---|
| 62V 锂电电子自走割草机 | 从消费者角度出发，开发一款操作方便、节能高效、切割能力强、且低噪音的一款锂电割草机。 | 批量生产 | 电子无极自走，操作便捷，定速巡航功能，符合人体工程学设计的把手，握持时更舒适 | 提升公司技术储备、拓展专业级平台；同时增加经济效益。 |
| 62V 背包手持式工具 | 背包式能够帮助用户减轻电池包的重量对操作带来的影响，减轻用户双手的负担，提高了用户操作的舒适度。同时电池包的分离可以提高安全等级。 | 小试阶段 | 风速：68m/s;风量： 760CFM;控制方式：无极调速+定速。 | 拓展公司 62V 平台产品系列。丰富产品线，增强品牌竞争力。 |
| 62V 锂电储能站 | 开发锂电户外电源，绿色环保，实现园林工具用电和用户户外露营休闲时用电的结合。 | 开发阶段 | 互换插头的结构，实现不同国家转换；直流电更低耗的转换成交流电。 | 顺应市场趋势，向户外电源拓展。 |
| 62V 专业级背包吹风机 | 减轻电池包的重量对操作风机装置带来的影响，减轻双手的负担，提高用户操作的舒适度。 | 开发阶段 | 采用了电机轴和风叶一体式设计，，达到无间隙配合，提高电机效率，增大风量 | 拓展公司 62V 平台产品系列。丰富产品线，增强品牌竞争力。 |
| 62V 混动清洗机 | 公司无家用清洁类相关产品，高压清洗机的开发将充实公司产品种类。 | 开发阶段 | 交直流切换使用；工作压力：105Bar；工作流量：240L/min。 | 拓展公司 62V 平台产品系列。丰富产品线，增强品牌竞争力。 |

公司研发人员情况

| | 2022 年 | 2021 年 | 变动比例 |
|---|---|---|---|
| 研发人员数量（人） | 305 | 195 | 56.41% |
| 研发人员数量占比 | 21.82% | 14.54% | 7.28% |
| 研发人员学历 | | | |
| 本科 | 134 | 98 | 36.73% |
| 硕士 | 6 | 1 | 500.00% |
| 本科以下 | 165 | 95 | 73.68% |
| 硕士以上 | 0 | 1 | -100.00% |
| 研发人员年龄构成 | | | |
| 30 岁以下 | 148 | 93 | 59.14% |
| 30~40 岁 | 99 | 70 | 41.43% |
| 40 岁以上 | 58 | 32 | 81.25% |

近三年公司研发投入金额及占营业收入的比例

| | 2022 年 | 2021 年 | 2020 年 |
|---|---|---|---|
| 研发投入金额（元） | 63,270,028.26 | 49,391,939.68 | 47,329,231.09 |
| 研发投入占营业收入比例 | 4.30% | 3.07% | 4.73% |
| 研发支出资本化的金额（元） | 0.00 | 0.00 | 0.00 |
| 资本化研发支出占研发投入的比例 | 0.00% | 0.00% | 0.00% |
| 资本化研发支出占当期净利润的比重 | 0.00% | 0.00% | 0.00% |

公司研发人员构成发生重大变化的原因及影响

☑适用 □不适用

报告期内，公司研发人员增加，主要系对新产品和新工艺的研发力度增加所致。

研发投入总额占营业收入的比重较上年发生显著变化的原因

□适用 ☑不适用

研发投入资本化率大幅变动的原因及其合理性说明

□适用 ☑不适用

### 5、现金流

单位：元

| 项目 | 2022 年 | 2021 年 | 同比增减 |
|---|---|---|---|
| 经营活动现金流入小计 | 1,887,492,879.07 | 1,671,254,114.97 | 12.94% |
| 经营活动现金流出小计 | 1,863,809,859.95 | 1,908,554,118.40 | -2.34% |
| 经营活动产生的现金流量净额 | 23,683,019.12 | -237,300,003.43 | 109.98% |
| 投资活动现金流入小计 | 17,978,210.78 | 46,456,672.50 | -61.30% |
| 投资活动现金流出小计 | 186,430,175.17 | 187,627,610.08 | -0.64% |
| 投资活动产生的现金流量净额 | -168,451,964.39 | -141,170,937.58 | -19.32% |
| 筹资活动现金流入小计 | 1,193,705,330.35 | 1,182,589,494.79 | 0.94% |
| 筹资活动现金流出小计 | 1,059,549,087.30 | 825,847,037.97 | 28.30% |
| 筹资活动产生的现金流量净额 | 134,156,243.05 | 356,742,456.82 | -62.39% |
| 现金及现金等价物净增加额 | -5,422,291.73 | -35,171,030.33 | 84.58% |

相关数据同比发生重大变动的主要影响因素说明

☑适用 □不适用

1、报告期内，经营活动产生的现金流量净额较上年增加 109.98%，主要系销售回款增加所致；

2、报告期内，筹资活动产生的现金流量净额较上年减少 62.39%，主要系本期偿还债务支付的现金较多所致。

报告期内公司经营活动产生的现金净流量与本年度净利润存在重大差异的原因说明

□适用 ☑不适用

## 五、非主营业务情况

☑适用 □不适用

单位：元

| | 金额 | 占利润总额比例 | 形成原因说明 | 是否具有可持续性 |
|---|---|---|---|---|
| 投资收益 | -24,851,321.45 | -484.82% | 主要系处置交易性金融资产/负债产生的投资收益。 | 否 |
| 公允价值变动损益 | -1,842,474.06 | -35.94% | 主要系远期锁汇公允价值变动。 | 否 |
| 资产减值 | -2,949,441.59 | -57.54% | 主要系计提存货跌价减值。 | 否 |
| 营业外收入 | 2,083,266.39 | 40.64% | 主要系收到与经营活动无关的政府补助所致。 | 否 |
| 营业外支出 | 76,178.61 | 1.49% | 主要系非流动资产毁损报废损失。 | 否 |
| 其他收益 | 6,603,868.45 | 128.83% | 主要系收到的与经营活动相关的政府补助。 | 否 |
| 信用减值损失 | 4,730,485.38 | 92.29% | 主要系计提坏账准备。 | 否 |

# 六、资产及负债状况分析

## 1、资产构成重大变动情况

单位：元

| | 2022 年末 | | 2022 年初 | | 比重增减 | 重大变动说明 |
|---|---|---|---|---|---|---|
| | 金额 | 占总资产比例 | 金额 | 占总资产比例 | | |
| 货币资金 | 113,030,472.81 | 4.32% | 118,869,756.32 | 4.73% | -0.41% | |
| 应收账款 | 243,825,670.38 | 9.31% | 423,768,882.26 | 16.87% | -7.56% | 主要系报告期受欧美地区高通胀和极端气候等影响导致第四季度销售收入有所下降。 |
| 存货 | 950,877,082.12 | 36.30% | 859,289,094.19 | 34.20% | 2.10% | |
| 固定资产 | 792,529,776.92 | 30.26% | 732,571,921.18 | 29.16% | 1.10% | |
| 在建工程 | 152,794,862.81 | 5.83% | 64,393,965.14 | 2.56% | 3.27% | 主要系公司开始“年产 6 万台骑乘式割草机生产项目”所致。 |
| 使用权资产 | 35,123,344.47 | 1.34% | 46,305,305.08 | 1.84% | -0.50% | |
| 短期借款 | 842,833,293.36 | 32.18% | 698,397,434.63 | 27.80% | 4.38% | 主要系营运资金需求增加所致。 |
| 合同负债 | 1,017,450.48 | 0.04% | 1,983,603.57 | 0.08% | -0.04% | |
| 长期借款 | 149,955,970.22 | 5.72% | 99,729,093.39 | 3.97% | 1.75% | |
| 租赁负债 | 22,700,487.75 | 0.87% | 34,522,101.05 | 1.37% | -0.50% | |

境外资产占比较高

□适用 ☑不适用

## 2、以公允价值计量的资产和负债

☑适用 □不适用

单位：元

| 项目 | 期初数 | 本期公允价值变动损益 | 计入权益的累计公允价值变动 | 本期计提的减值 | 本期购买金额 | 本期出售金额 | 其他变动 | 期末数 |
|---|---|---|---|---|---|---|---|---|
| 金融资产 | | | | | | | | |
| 2.衍生金融资产 | 7,343,648.23 | 611,893.28 | | | | | -7,343,648.23 | 611,893.28 |
| 金融资产小计 | 7,343,648.23 | 611,893.28 | | | | | -7,343,648.23 | 611,893.28 |
| 应收款项融资 | | | | | | | 50,000,000.00 | 50,000,000.00 |
| 上述合计 | 7,343,648.23 | 611,893.28 | | | | | 42,656,351.77 | 50,611,893.28 |
| 金融负债 | 395,163.58 | 2,454,367.34 | | | | | -200,163.58 | 2,649,367.34 |

其他变动的内容

主要系银行承兑汇票质押和远期锁汇到期所致。

报告期内公司主要资产计量属性是否发生重大变化

□是 ☑否

### 3、截至报告期末的资产权利受限情况

| 项　　目 | 期末账面价值(元) | 受限原因 |
| --- | --- | --- |
| 货币资金 | 57,997,896.57 | 承兑汇票保证金、进口保证金、质押定期存款及保函保证金 |
| 固定资产 | 509,904,956.71 | 抵押 |
| 无形资产 | 143,532,150.56 | 抵押 |
| 应收款项融资 | 50,000,000.00 | 质押 |
| 合计 | 761,435,003.84 | |

## 七、投资状况分析

### 1、总体情况

☑适用 □不适用

| 报告期投资额（元） | 上年同期投资额（元） | 变动幅度 |
| --- | --- | --- |
| 138,969,643.94 | 176,357,210.61 | -21.20% |

### 2、报告期内获取的重大的股权投资情况

☑适用 □不适用

单位：元

| 被投资公司名称 | 主要业务 | 投资方式 | 投资金额 | 持股比例 | 资金来源 | 合作方 | 投资期限 | 产品类型 | 截至资产负债表日的进展情况 | 预计收益 | 本期投资盈亏 | 是否涉诉 | 披露日期（如有） | 披露索引（如有） |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Daye Mexico S.A.de C.V. | 园林机械产品制造、销售及服务。 | 新设 | 1,000 万美元 | 100.00% | 自有资金 | 无 | 长期 | 股权投资 | 已完成新设 | 不适用 | -407,297.48 | 否 | 2022 年 08 月 04 日 | 巨潮资讯网（公告编号：2022-032） |
| 合计 | -- | -- | 1,000 万美元 | -- | -- | -- | -- | -- | -- | | -407,297.48 | -- | -- | -- |

## 3、报告期内正在进行的重大的非股权投资情况

□适用 ☑不适用

## 4、金融资产投资

### （1） 证券投资情况

□适用 ☑不适用

公司报告期不存在证券投资。

### （2） 衍生品投资情况

☑适用 □不适用

## 1） 报告期内以套期保值为目的的衍生品投资

☑适用 □不适用

单位：万元

| 衍生品投资类型 | 初始投资金额 | 本期公允价值变动损益 | 计入权益的累计公允价值变动 | 报告期内购入金额 | 报告期内售出金额 | 期末金额 | 期末投资金额占公司报告期末净资产比例 |
|---|---|---|---|---|---|---|---|
| 外汇期权 | 0 | -184.25 | 0 | 56,872.33 | 105,301.5 | 38,179.63 | 40.03% |
| 合计 | 0 | -184.25 | 0 | 56,872.33 | 105,301.5 | 38,179.63 | 40.03% |
| 报告期内套期保值业务的会计政策、会计核算具体原则，以及与上一报告期相比是否发生重大变化的说明 | 无重大变化 | | | | | | |
| 报告期实际损益情况的说明 | 报告期内，公司外汇期权产品的收益为-2,625.12 万元，外币汇兑收益为 4,585.48 万元，外汇期权产品的盈亏变动与外币汇兑收益相抵后的实际收益金额为 1,960.36 万元. | | | | | | |
| 套期保值效果的说明 | 公司使用与国际业务收入规模相匹配的资金开展外汇衍生品交易业务，开展金融衍生业务遵循审慎、安全有效的原则，以套期保值为目的，降低了汇率波动对公司经营业绩的影响，风险整体可控。 | | | | | | |
| 衍生品投资资金来源 | 自有资金 | | | | | | |
| 报告期衍生品持仓的风险分析及控制措施说明（包括但不限于市场风险、流动性风险、信用风险、操作风险、法律风险等） | 为了提高公司应对外汇波动风险的能力，更好地规避和防范公司所面临的外汇汇率、利率波动风险，增强公司财务稳健性，公司拟使用与国际业务收入规模相匹配的资金开展外汇衍生品交易业务。公司拟开展的外汇衍生品交易品种包括但不限于外汇远期交易、外汇掉期交易、外汇期权交易、结构性远期交易、利率掉期交易、货币互换等产品或上述产品的组合。该类外汇衍生品投资存在一定的风险，具体包括：<br>1、市场风险：因外汇行情变动较大，可能产生因标的利率、汇率等市场价格波动引起外汇金融衍生品价格变动，造成亏损的市场风险。<br>2、流动性风险：因市场流动性不足而无法完成交易的风险。<br>3、履约风险：公司外汇金融衍生品投资交易对手均为信用良好且与公司已建立长期业务往来的银行等金融机构，履约风险较低。<br>4、内部控制风险：外汇金融衍生品交易专业性较强，复杂程度较高，可能会产生由于内控体系不完善造成的风险。 | | | | | | |

| | |
|---|---|
| | 5、其他可能的风险：在具体开展业务时，如发生操作人员未准确、及时、完整地记录外汇金融衍生品投资业务信息，将可能导致外汇金融衍生品业务损失或丧失交易机会；同时，如交易人员未能充分理解交易合同条款和产品信息，将面临因此带来的法律风险及交易损失。<br>公司拟采取的风险控制措施如下：<br>1、制度完善：严格按照公司《外汇衍生品交易业务管理制度》的有关规定，对外汇衍生品投资进行决策、授权、风险管理、办理等。<br>2、专业团队：由公司相关人员组成的工作小组，负责外汇衍生品交易前的风险评估，分析交易的可行性及必要性，负责交易的具体操作办理，当市场发生重大变化时及时上报风险评估变化情况并提出可行的应急止损措施。<br>3、市场分析：在进行外汇金融衍生品交易前，在多个市场与多种产品之间进行比较分析，选择最适合公司业务背景、流动性强、风险较可控的外汇金融衍生工具开展业务。<br>4、交易管控：充分了解办理外汇金融衍生品的金融机构的经营资质、实施团队、涉及的交易人员、授权体系，慎重选择信用良好且与公司已建立长期业务往来的银行等金融机构。必要时可聘请专业机构对金融衍生品的交易模式、交易对手进行分析比较。<br>5、风险预案：预先确定风险应对预案及决策机制，专人负责跟踪金融衍生品公允价值的变化，及时评估已交易金融衍生品的风险敞口变化情况，定期汇报。在市场波动剧烈或风险增大的情况下，增加汇报频次，确保风险预案得以及时启动并执行。<br>6、例行检查：公司内外部审计部门定期或不定期对业务相关交易流程、审批手续、办理记录及账务信息进行核查。<br>7、定期披露：严格按照法律、法规及深圳证券交易所的相关规定要求及时完成信息披露工作。 |
| 已投资衍生品报告期内市场价格或产品公允价值变动的情况，对衍生品公允价值的分析应披露具体使用的方法及相关假设与参数的设定 | 2022 年，公司对衍生品按照公允价值计量，根据银行外汇报价定期进行公允价值计量与确认。 |
| 涉诉情况（如适用） | 不适用 |
| 衍生品投资审批董事会公告披露日期（如有） | 2022 年 04 月 15 日 |
| 独立董事对公司衍生品投资及风险控制情况的专项意见 | 独立董事认为：公司开展外汇衍生品交易业务的相关决策程序符合国家相关法律、法规及《公司章程》的有关规定。以正常生产经营为基础，以具体经营业务为依托，在保证正常生产经营的前提下，公司运用金融工具降低汇率风险，减少汇兑损失，控制经营风险，不存在损害公司和全体股东、尤其是中小股东利益的情形。公司本次开展外汇衍生品交易业务是可行的，风险是可控的。因此，独立董事一致同意公司按照相关制度的规定开展外汇衍生品交易业务。 |

**2） 报告期内以投机为目的的衍生品投资**

□适用 ☑不适用

公司报告期不存在以投机为目的的衍生品投资。

## 5、募集资金使用情况

☑适用 □不适用

**（1） 募集资金总体使用情况**

☑适用 □不适用

单位：万元

| 募集年份 | 募集方式 | 募集资金总额 | 本期已使用募集资金总额 | 已累计使用募集资金总额 | 报告期内变更用途的募集资金总额 | 累计变更用途的募集资金总额 | 累计变更用途的募集资金总额比例 | 尚未使用募集资金总额 | 尚未使用募集资金用途及去向 | 闲置两年以上募集资金金额 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2020 年 | 首次公开发行 | 36,526.18 | 0 | 36,573.25 | 0 | 0 | 0.00% | 11.39 | 存放在募集资金专户 | 0 |
| 合计 | -- | 36,526.18 | 0 | 36,573.25 | 0 | 0 | 0.00% | 11.39 | -- | 0 |
| 募集资金总体使用情况说明 | | | | | | | | | | |
| 经中国证券监督管理委员会《关于同意宁波大叶园林设备股份有限公司首次公开发行股票注册的批复》(证监许可[2020]1743 号)同意注册，本公司由主承销商海通证券股份有限公司采用网下向询价对象询价配售及网上市值申购发行相结合的方式,向社会公众公开发行人民币普通股(A 股)股票 4,000.00 万股,发行价为每股人民币 10.58 元,共计募集资金 42,320.00 万元,扣除各项上市发行费用后,公司本次募集资金净额为 36,526.18 万元。上述募集资金到位情况业经天健会计师事务所(特殊普通合伙)验证,并由其出具《验资报告》(天健验[2020]336 号)。截至 2022 年 12 月 31 日,公司使用募集资金人民币 36,573.25 万元，募集资金已使用完毕。专户余额为 11.39 万元（募集资金产生的利息扣减相关手续费的净额 11.39 万元） | | | | | | | | | |

**（2） 募集资金承诺项目情况**

☑适用 □不适用

单位：万元

| 承诺投资项目和超募资金投向 | 是否已变更项目（含部分变更） | 募集资金承诺投资总额 [注 1] | 调整后投资总额(1) | 本报告期投入金额 | 截至期末累计投入金额(2) | 截至期末投资进度(3)＝(2)/(1) | 项目达到预定可使用状态日期 | 本报告期实现的效益 | 截止报告期末累计实现的效益 | 是否达到预计效益 | 项目可行性是否发生重大变化 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 承诺投资项目 | | | | | | | | | | | |
| 新增 90 万台园林设备产品生产项目 | 否 | 36,526.18 | 36,526.18 | 0 | 36,573.25 | 100.13%[注 2] | 2021 年 10 月 31 日 | -1,100.28 | -716.23 | 否 | 否 |
| 承诺投资项目小计 | -- | 36,526.18 | 36,526.18 | 0 | 36,573.25 | -- | -- | -1,100.28 | -716.23 | -- | -- |
| 超募资金投向 | | | | | | | | | | | |
| 不适用 | 否 | | | | | | | | | | |
| 合计 | -- | 36,526.18 | 36,526.18 | 0 | 36,573.25 | -- | -- | -1,100.28 | -716.23 | -- | -- |
| 分项目说明未达到计划进度、预计收益的情况和原因（含“是否达到预计效益”选择“不适用”的原因） | 募投项目未达到预期效益主要受国际政治经济环境的不利变化，欧美地区出现了较为严重的高通胀以及极端高温天气导致市场需求减缓，2022 年度公司销售收入较上年同期有所下降。同时，“新增 90 万台园林设备产品生产项目”预算投资总额为 58,495.89 万元，募集资金净额为 36,526.18 万元，预算投资总额高于募集资金净额部分，需要公司继续使用自筹资金投入。截至 2022 年底，该项目整体项目尚有部分产线处于投资建设中，尚未完全达产。 | | | | | | | | | | |
| 项目可行性发生重大变化的情况说明 | 不适用 | | | | | | | | | | |
| 超募资金的金额、用途及使用进展情况 | 不适用 | | | | | | | | | | |
| 募集资金投资项目实施地点变更情况 | 不适用 | | | | | | | | | | |
| 募集资金投资项目实施方式调整情况 | 不适用 | | | | | | | | | | |
| 募集资金投资项目先期投入及置换情况 | 适用 | | | | | | | | | | |
| | 2020 年 9 月 9 日，公司召开第二届董事会第七次会议，审议通过《关于使用募集资金置换预先投入募投项目的自筹资金的议案》，同意公司以募集资金置换预先投入募投项目的自筹资金合计人民币 30,529.93 万元。 | | | | | | | | | | |
| 用闲置募集资金暂时 | 不适用 | | | | | | | | | | |

| | |
|---|---|
| 补充流动资金情况 | |
| 项目实施出现募集资金结余的金额及原因 | 不适用 |
| 尚未使用的募集资金用途及去向 | 用途：尚未使用的募集资金余额为 11.39 万元，公司将募集资金余额用于陆续投入承诺募集资金项目。去向：尚未使用的募集资金存放于募集资金存款专户。 |
| 募集资金使用及披露中存在的问题或其他情况 | 无 |

[注 1] 公司招股说明书披露募集资金投入金额为 46,000.00 万元，由于实际募集资金净额为 36,526.18 万元，因此，募集资金承诺投资总额为 36,526.18 万元

[注 2] 募集资金截至期末投资进度高于 100.00%系公司将募集资金利息投入募投项目工程；募集资金期末投资进度高于募投项目工程累计投入占预算比例 93.29%，主要原因系该项目预算投资总额为 58,495.89 万元，预算投资总额高于募集资金净额部分，公司将使用自筹资金投入

**（3） 募集资金变更项目情况**

□适用 ☑不适用

公司报告期不存在募集资金变更项目情况。

# 八、重大资产和股权出售

## 1、出售重大资产情况

□适用 ☑不适用
公司报告期未出售重大资产。

## 2、出售重大股权情况

□适用 ☑不适用

# 九、主要控股参股公司分析

☑适用 □不适用
主要子公司及对公司净利润影响达 10%以上的参股公司情况

单位：万元

| 公司名称 | 公司类型 | 主要业务 | 注册资本 | 总资产 | 净资产 | 营业收入 | 营业利润 | 净利润 |
|---|---|---|---|---|---|---|---|---|
| 领越智能 | 子公司 | 从事园林机械产品的研发、制造、销售 | 16,000 | 115,482.19 | 41,123.49 | 24,332.96 | -1,037.12 | -595.61 |
| 大叶北美 | 子公司 | 从事园林机械产品的研发、制造、销售及售后服务 | 10 万股 | 63,930.36 | -3,962.84 | 41,380.60 | -3,843.98 | -3,895.62 |
| 大叶泰国 | 子公司 | 园林机械产品的制造 | 325,170,000 泰铢 | 15,484.40 | 8,388.09 | 10,381.71 | 2,035.22 | 1,679.88 |
| 鸿越智能 | 子公司 | 自有房屋租赁 | 4,000 | 16,124.16 | 2,082.95 | 872.04 | -205.09 | -205.14 |
| 大叶香港 | 子公司 | 割草机、打草机/割灌机、其他动力机械的销售及售后服务 | 50 万股 | 5,430.57 | -699.36 | 12,170.09 | -232.10 | -212.28 |

报告期内取得和处置子公司的情况
☑适用 □不适用

| 公司名称 | 报告期内取得和处置子公司方式 | 对整体生产经营和业绩的影响 |
|---|---|---|
| 大叶墨西哥 | 设立 | 截止到报告期末，未开展实际经营活动 |
| 摩克斯北美 | 设立 | 截止到报告期末，尚未开展经营活动 |
| 大叶电子商务 | 设立 | 截止到报告期末，尚未开展经营活动 |
| 大叶供应链 | 设立 | 截止到报告期末，尚未开展经营活动 |

# 十、公司控制的结构化主体情况

□适用 ☑不适用

# 十一、公司未来发展的展望

**（一）公司经营计划和发展战略**

为实际现公司的发展战略，公司在夯实现有园林机械设备制造业务的基础上，未来公司将加强研发中心建设，增强新技术应用和新产品开发能力，加大规模化制造的投入，进一步提升公司的核心竞争力，

实现公司持续、健康、稳定发展。具体的业务发展计划包括：

**1、生产经营计划**

公司将通过可转债发行，新增 6 万台骑乘式割草机产品和 22 万台新能源园林机械产品项目及现有厂区技术改造，引入先进的生产设备和生产流水线建设数字化工厂，改善生产工艺，提升自动化水平，从而降低人工成本，缩减生产工序，提高生产效率，主要包括：扩大制造产能、提高生产效率，同时加快变速箱、电机等核心零部件的自行研发自行生产建设。另外公司已启动海外墨西哥生产基地建设，用于园林机械产品的生产，进一步扩展国际市场，提高运营效率。通过上述工作加快全球化布局，逐步实现生产方式从“劳动密集型”向“技术密集型”转型，同时也有助于公司充分发挥规模经济效应，靠近市场前沿，扩大市场份额，在激烈的市场竞争中胜出。

**2、产品和技术研发计划**

公司将充分利用现有的人才和技术优势，依托现有“国家高新技术企业”、“浙江省企业技术中心”和“浙江省省级工业设计中心”，增加研发设备投入，注重研发技术人员培养，进一步完善企业技术中心的研发环境和人才结构，促进园林机械与其他学科领域的技术融合，加快国外先进技术的引进、消化、吸收，不断拓展新产品研发和应用领域，提升产品附加值，增强公司核心竞争力，主要包括：

（1）加强公司研发中心建设

提升工艺技术水平、新产品开发，未来公司将持续加大产品的研发设计力度，从外观、功能、客户体验等方面推陈出新，拓展自有产品线，优化产品结构，从而充分满足不同层次、不同类别的消费者的个性化需求。

（2）重点发展骑乘化产品，全面推进产品向锂电化、智能化发展

公司将重点发展骑乘式割草机全系列产品，全面发展大容量锂电池包、充电器，开发更具节能、环保的发动机产品及更加智能的人机交互系统的园林设备等一系列新产品。






**3、市场开发与营销网络发展计划**

为增强公司综合实力和加速成长能力，提升公司在全球园林机械产业链中的地位，公司在未来将坚定不移地实施国际化战略，主要包括：进一步完善全球营销网络、深化与品牌客户的业务合作、市场信息中心建设，为公司参与国际产业链分工，快速扩大市场份额和持续增值创造广阔的业务平台，为实现赢利模式从“产品制造型”向“服务制造型”转型打下坚实的基础。

**4、品牌经营计划**

公司将继续通过参加专业的园林机械行业展览会等形式加强品牌宣传与推广，在不同的市场有针对性地利用不同的媒体形式（如专业杂志、广播电视、户外广告等），宣传公司的产品与服务。公司已经开始运营“MOWOX”、“Green Machine”等自主品牌，未来公司将通过全面质量管理和产品技术研发，向多品牌化方向进行发展。将自主品牌产品定位为专业化、中高档、精品化，持续扩大自主品牌在销售中的比例，提高公司的全球知名度和品牌影响力，将自主品牌打造成为国际知名品牌，促进公司持续快速发展。

**5、人力资源计划**

根据公司所处的发展阶段和业务发展的需要，计划在未来通过内部培训、联合培养、人才引进等多种方式大力扩充技术研发、管理等方面人才队伍，不断改善员工的知识结构、年龄结构和专业结构，建立符合企业快速发展需要的人才梯队。充分挖掘内部人力资源的潜力，在公司员工中开展后续职业技能培训，提高现有员工的业务素质和技能，根据公司

自身的发展需要，为员工制定职业生涯规划，形成公司内人才快速提升和良性竞争机制。

**（二）可能面对的风险**

**1、贸易环境风险及财务风险**

公司出口业务占比较大，随着全球金融市场巨震频现，进口国政治经济稳定性、关税政策、贸易政策，以及汇率的波动对公司出口业务影响的不确定性加大。同时公司外销收入占比高，产品销售的结算货币主要为美元，汇率波动会影响公司产品单价、汇兑损益等。未来如果美元兑人民币的汇率发生较大波动，将对公司的营业收入和经营业绩产生一定影响，公司存在一定的贸易环境风险及财务风险。

应对举措：公司密切关注各国发展情况，加强国际经济环境变化研究，积极开拓多元化出口市场，推动出口业务稳中提质。加大国内市场开拓，尽可能分散海外业务风险，实施市场替代。同时为规避汇率波动对经营业绩的影响，根据实际经营需要，公司通过外汇远期、外汇期权等衍生产品锁定目标汇率，平滑汇率波动对生产经营的影响

**2、经营风险**

经营风险面对复杂且波动的国内外宏观经济形势和国际贸易环境，以及增多的外部不确定因素，对企业的经营能力是较大的挑战。

应对措施：在公司自身资源优势和现状基础上，寻找新的战略方向突破转型；同时采取措施整合提升现有业务，提高盈利水平。

**3、创新风险和技术风险**

消费者在高效节能、安全环保、动力性能等方面对园林机械的要求不断提高。公司利用长期生产经营过程中积累的核心技术、设计能力和创新文化，加强了产品结构调整和新产品的开发力度。截至报告期末，公司已获专利授权共 166 项 ，其中发明专利 74 项，共制订、参与各项标准 26 项，其中国家标准 11 项。较强的研发能力为公司产品的更新换代提供了有力的保障。如果公司后续发展资金无法持续投入新技术的研发，无法保持产品开发及制造能力等方面的行业优势地位，将对公司经营业绩产生不利影响。园林机械制造涉及到工业设计、机械设计与制造、发动机设计与制造、电机工程、锂电池管理系统、智能控制等多个专业技术领域，生产工艺技术是公司核心竞争力的重要组成部分，如有核心技术泄密、关键技术人才流失则将对公司的经营管理、财务状况、经营业绩造成不利影响。

应对措施：（1）实时把握行业发展趋势，并进行充分技术论证、市场调研和验证后积极投入资金和人员进行创新研发，及时推出行业领先的新产品，应用一代、开发一代、储备一代，以确保公司的行业领先地位。（2）公司将继续完善人才培养机制，建立健全员工职业发展规划。公司未来将持续引进高素质、专业型的优秀人才，继续优化人力资源配置，充分发挥人力资源的作用。在管理机制上，公司将持续规范各部门岗位职责，充分做到人尽其才、量职录用、用其所长。

**4、产品认证风险**

公司产品主要销往欧美国家和地区，进口国针对进口园林机械产品有明确的技术标准要求。截至目前，公司已取得针对欧盟市场的 CE、GS、EMC、NOISE、RED、RoHS 等认证资质；针对美国市场的 ETL、ANSI、EPA、CARB 等认证资质；针对澳大利亚市场的 RCM 认证资质；针对韩国市场的 KC 认证资质；针对巴西市场的 INMETRO 认证资质，保证了出口产品符合进口国质量、环保等要求。但如果进口国的进口贸易政策和产品认证制度要求发生重大变化，可能会对公司产品销售产生一定影响，进而影响公司经营业绩。

应对措施：密切关注各国发展情况，加强国际经济环境变化研究，积极开拓多元化出口市场，优化生产工艺。采用先进技术方案和应急方案，加大相关投入，严控认证和环保风险。

**5、客户集中风险**

报告期内，公司前五名客户合计销售额占年度销售总额的 76.02%，客户集中度较高。若未来公司主要客户经营情况不利从而降低对公司产品的采购或产品竞争力下降及遭遇市场竞争，或导致出现货款回收逾期等问题，将会对公司经营产生不利影响。

应对措施：公司加强对重要客户的服务以维持与发展现有业务，深化与现有客户的合作程度；公司将积极开发新客户，多元化客户类型；同时将持续开发新产品、拓展行业新客户，优化收入结构，以降低客户相对集中可能带来的风险。

# 十二、报告期内接待调研、沟通、采访等活动登记表

☑适用 □不适用

| 接待时间 | 接待地点 | 接待方式 | 接待对象类型 | 接待对象 | 谈论的主要内容及提供的资料 | 调研的基本情况索引 |
|---|---|---|---|---|---|---|
| 2022 年 01 月 05 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 惠理投资管理（上海）有限公司 郑高祥、睿远基金管理有限公司 杜立阳 | 主要针对公司产品、客户、技术等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 1 月 6 日披露的《2022 年 1 月 5 日投资者关系活动记录表》（编号:2022-001） |
| 2022 年 01 月 13 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 其他 | 深圳市惠通基金管理有限公司 安小涛、雷钧资产管理有限公司 李武跃、昆仑健康保险股份有限公司 周志鹏、红思客资产管理（北京）有限责任公司陈青、个人投资者闫明 | 主要针对公司竞争对手、技术、原材料、汇率等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 1 月 14 日披露的《投资者关系活动记录表》（编号:2022-002） |
| 2022 年 02 月 18 日 | 浙江省余姚市锦凤路 58 号 | 实地调研 | 机构 | 上海证券报 吴正懿、林淙、沈振宙 | 主要针对公司销售、可转债、客户等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 2 月 21 日披露的《2022 年 2 月 18 日投资者关系活动记录表》（编号:2022-003） |
| 2022 年 02 月 24 日 | 浙江省余姚市锦凤路 58 号 | 实地调研 | 机构 | 招商证券股份有限公司 游家训、深圳市惠通基金管理有限公司 安小涛、上投摩根基金管理有限公司 陈雁冰、金睿财务管理咨询有限公司 翁仲业 | 主要针对公司行业、客户、骑乘式产品等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 2 月 25 日披露的《2022 年 2 月 24 日投资者关系活动记录表》（编号:2022-004） |
| 2022 年 03 月 09 日 | 浙江省余姚市锦凤路 58 号 | 实地调研 | 机构 | 浙商证券股份有限公司 陈腾曦、于健、王家艺、国元证券股份有限公司 许元琨、Optimas Capital 王一诺、广发基金管理有限公司 林昱昊、<br>永赢基金管理有限公司 于畅<br>长盛基金管理有限公司 温清<br>天弘基金管理有限公司 李珍妮<br>太平基金管理有限公司 徐琳<br>拾贝投资管理有限公司 孙伟诚<br>安信基金管理有限公司 曾博文<br>上海敦颐资产管理有限公司 俞晔<br>国投泰康信托有限公司 蔡叶 | 主要针对公司行业、新能源产品、自主品牌等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 3 月 10 日披露的《2022 年 3 月 9 日投资者关系活动记录表》（编号:2022-005） |
| 2022 年 05 月 06 日 | 全景网 | 其他 | 其他 | 参与大叶股份 2021 年度网上业绩说明会的 | 主要针对公司 2021 年业 | 详见巨潮资讯网 |

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| | “投资者关系互动平台” | | | 投资者 | 绩、经营情况方面进行了交流 | （http://www.cninfo.com.cn）2022 年 5 月 9 日披露的《2022 年 5 月 6 日投资者关系活动记录表》（编号:2022-006） |
| 2022 年 05 月 07 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 申万菱信基金　刘俊、周小波；交银施罗德基金　郭斐、 杨金金、周珊珊 | 主要针对公司产品、客户结构、销售、行业等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 5 月 9 日披露的《投资者关系活动记录表》（编号:2022-007） |
| 2022 年 05 月 12 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 国泰基金管理有限公司　胡松 、申坤、曾彪、智健、谢泓材、王维、丁小丹、徐毅梁 、孙蔚 | 主要针对公司订单、产品结构、自主品牌等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 5 月 13 日披露的《2022 年 5 月 12 日投资者关系活动记录表》（编号:2022-008） |
| 2022 年 05 月 14 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 信达澳银基金管理有限公司 张恒海、杨宇、王建华、郭敏 、张旻 、李泽宙 、李丛文 、宋东旭 、马绮雯；海通证券股份有限公司 佘炜超、巩柏含、金诗诗 | 主要针对公司一季度业绩、客户、新能源产品等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 5 月 16 日披露的《2022 年 5 月 14 日投资者关系活动记录表》（编号:2022-009） |
| 2022 年 05 月 27 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 汇添富基金管理有限公司 董超 、赵剑、卞正 、陈威 | 主要针对公司行业、客户、骑乘类产品等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 5 月 30 日披露的《2022 年 5 月 27 日投资者关系活动记录表》（编号:2022-010） |
| 2022 年 06 月 02 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 万家基金管理有限公司 李文宾、耿嘉洲、况晓、丁玉杰、王晨曦、刘宏达；<br>相聚资本管理有限公司 梁辉、王建东、余晓畅、陈珺诚、淡水泉、俞仁钦；<br>长信基金管理有限公司 何增华、程昕；<br>泰达宏利基金管理有限公司 周少博、丁申；<br>国泰基金管理有限公司 智健；<br>东吴基金管理有限公司 黄浦；<br>交银施罗德基金管理有限公司 郭斐；<br>长盛基金管理有限公司 赵雅薇；<br>中加基金管理有限公司 李宁宁；<br>华泰保兴基金管理有限公司 尚烁徽；<br>中信保诚基金管理有限公司 杨强；<br>复胜资产管理有限公司 喻旸 | 主要针对公司客户、新产品规划、布局美国市场等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 6 月 6 日披露的《2022 年 6 月 2 日投资者关系活动记录表》（编号:2022-011） |
| 2022 年 06 月 15 日 | 浙江省余 | 电话沟通 | 机构 | 博时基金管理有限公司 蔡宗延、李喆、 | 主要针对公司外部大环 | 详见巨潮资讯网 |

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| | 姚市锦凤路 58 号 | | | 陈曦、付伟、蔡滨 | 境 、骑乘式割草机、产能等方面进行了交流 | （http://www.cninfo.com.cn）2022 年 6 月 16 日披露的《2022 年 6 月 15 日投资者关系活动记录表》（编号:2022-012） |
| 2022 年 07 月 07 日 | 浙江省余姚市锦凤路 58 号 | 电话沟通 | 机构 | 南华基金 蔡峰<br>财通证券 于健、孙辉<br>国泰君安证券 陈笑、刘越男、赵国振<br>交银基金 郭斐、刘鹏<br>新华基金 王达<br>农银汇理基金 蒲天瑞<br>浦银安盛基金 沈瑞<br>申万宏源 陈志峰<br>睿远基金 杜立阳<br>国元证券 徐佃、许元琨<br>民生基金 李哲<br>浙商证券 陈腾曦、王家艺<br>财通基金 张胤 | 主要针对一季度经营情况、产品结构、锂电产品发展等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 7 月 8 日披露的《2022 年 7 月 7 日-7 月 8 日投资者关系活动记录表》（编号:2022-013） |
| 2022 年 08 月 31 日 | 浙江省余姚市锦凤路 59 号 | 电话沟通 | 机构 | 财通证券 于健<br>汇添富基金管理股份有限公司 刘昇、董超、胡昕炜、郑慧莲、陈威、徐逸舟、陈潇扬、蔡志文、卞正、何彪、夏傻婕 | 主要针对公司半年报、外部大环境 、产能、销量等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 9 月 1 日披露的《2022 年 8 月 31 日投资者关系活动记录表》（编号:2022-014） |
| 2022 年 09 月 09 日 | 浙江省余姚市锦凤路 59 号 | 电话沟通 | 机构 | 国元证券 徐偲 许元琨<br>国寿安保基金 余罡<br>健顺投资 何荣珩<br>金塔投资 陈远军<br>高毅资产 庞韬<br>傲基科技 黎光宇、赵宇<br>申万菱信基金 吴谦 | 主要针对公司大客户、外部大环境 、新产品、自主品牌等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 9 月 12 日披露的《2022 年 9 月 9 日投资者关系活动记录表》（编号:2022-015） |
| 2022 年 09 月 15 日 | 浙江省余姚市锦凤路 59 号 | 实地调研 | 机构 | 华安证券 夏振宇、刘阳东<br>申万菱信基金 刘俊 | 主要针对大客户、竞争对手、自主品牌、产品等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 9 月 16 日披露的《2022 年 9 月 15 日投资者关系活动记录表》（编号:2022-016） |
| 2022 年 11 月 03 日 | 浙江省余姚市锦凤路 59 号 | 电话沟通 | 机构 | 交银施罗德 郭斐 | 主要针对公司库存、产品、订单等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 11 月 4 日披露的《2022 年 11 月 3 日投资者关系活动记录表》（编号:2022-017） |

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| 2022 年 11 月 15 日 | 浙江省余姚市锦凤路 59 号 | 实地调研 | 机构 | 国元证券 徐偲 许元琨<br>彤源投资 左艾眉<br>青骊投资 石川林<br>傲基科技 黎光宇<br>弘章资本 蒋皓文<br>交银施罗德基金 郭斐（线上）<br>健顺投资 何荣珩（线上） | 主要针对可转债情况、存货、海外布局、新产品等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 11 月 16 日披露的《2022 年 11 月 15 日投资者关系活动记录表》（编号:2022-018） |
| 2022 年 11 月 16 日 | 浙江省余姚市锦凤路 59 号 | 实地调研 | 机构 | 浙商证券 陈腾曦 | 主要针对双反、智能割草机、新产品等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 11 月 17 日披露的《2022 年 11 月 16 日投资者关系活动记录表》（编号:2022-019） |
| 2022 年 11 月 17 日 | 浙江省余姚市锦凤路 59 号 | 实地调研 | 机构 | 财通证券 于健<br>南方基金 李想<br>五地投资 姚梦晓<br>海宸投资 张晓艳 | 主要针对骑乘新产品、库存、客户等方面进行了交流 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 11 月 18 日披露的《2022 年 11 月 17 日投资者关系活动记录表》（编号:2022-020） |

# 第四节 公司治理

## 一、公司治理的基本状况

报告期内，公司严格按照《公司法》、《证券法》、《上市公司治理准则》、《深圳证券交易所创业板股票上市规则》、《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》等法律法规和中国证监会有关法律法规的要求，不断完善公司法人治理结构，建立健全公司内部管理和控制制度，持续深入开展公司治理活动，促进公司规范运作，不断加强信息披露工作，积极开展投资者关系管理工作，维护了上市公司及股东利益，确保了公司安全、稳定、健康、持续的发展。

截至本报告期末，公司治理的实际情况符合《上市公司治理准则》、《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》等相关法律法规的要求，不存在尚未解决的公司治理问题。

2022 年度公司治理具体情况如下：

（一）关于股东与股东大会

公司严格按照《公司法》、《上市公司股东大会规则》、深圳证券交易所创业板的相关规定和要求以及《公司章程》、《股东大会议事规则》等规定，规范股东大会的召集、召开和表决程序。公司股东大会均由董事会召集，公司按规定时间发出股东大会会议通知，并设置现场投票和网络投票。现场股东大会由公司董事会秘书、监事、股东代表及见证律师共同查验参会股东及股东代理人的身份证明、持股凭证、授权委托书及表决票，保证出席公司股东大会的股东及股东代理人均具有合法有效的资格。在股东大会上能够保证各位股东有充分的发言权，确保全体股东特别是中小股东享有平等地位，充分行使股东的权力。公司至今未发生重大事项绕过股东大会的情况，也未发生重大事项先实施后审议的情况。公司不存在违反《上市公司股东大会规则》的其他情形。

（二）关于公司与控股股东、实际控制人

公司拥有独立完整的主营业务和自主经营能力，在人员、资产、业务、管理机构、财务核算体系上独立于控股股东和实际控制人，能够独立运作、独立经营、独立承担责任和风险。 公司的控股股东和实际控制人能够依法行使权利，并承担相应义务。报告期内，未发生超越股东大会和董事会的授权权限，直接或间接干预公司决策和经营活动及利用其控制地位侵害其他股东利益的行为出现，对公司治理结构、独立性等没有产生不利影响。

（三）关于董事和董事会

公司董事会设董事 7 名，其中独立董事 3 名，董事会的人数及人员构成符合法律、法规和《公司章程》的要求。董事会成员专业结构合理，能够有效、科学、迅速、谨慎的做出决策。公司董事能够依据《董事会议事规则》、《独立董事工作制度》、《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》等规定开展工作，出席董事会和股东大会，勤勉尽责地履行职责和义务，同时积极参加相关培训，熟悉并掌握相关法律法规。独立董事按照《公司章程》等法律、法规不受影响的独立履行职责，出席公司董事会、股东大会，对公司重大投资、董事、高级管理人员的任免发表自己的独立意见，保证了公司的规范运作。

公司董事会已根据《上市公司治理准则》设立了提名委员会、审计委员会、战略委员会和薪酬与考核委员会四个专门委员会，各专门委员会根据各自职责为董事会的决策提供了科学和专业的意见和参考。

（四）关于监事和监事会

公司监事会设监事 3 名，其中职工代表监事 1 名，监事会的人数和构成符合法律、法规和《公司章程》的规定与要求。监事会会议的召集、召开程序，完全按照《监事会议事规则》的要求履行，并按

照拟定的会议议程进行。在日常工作中，各位监事能够按照《公司章程》、《监事会议事规则》等规定的要求，认真履行自己的职责，本着对公司和全体股东负责的精神，审核公司定期报告，对公司董事、高级管理人员的行为进行监督，对公司重大事项、重大财务决策事项进行监督。

（五）关于绩效评价与激励约束机制

公司董事会下设的薪酬和考核委员会负责对公司的董事、高管进行绩效考核，公司建立了目标责任考核体系，对高级管理人员采取年度绩效评估的办法，设定关键评估指标，既考核评估当年的绩效，又兼顾公司的长期发展要求，定期对高管团队的年度绩效进行评估，同时将年度经营目标与年度评估结果相挂钩。公司现有的考核及激励约束机制符合公司的发展要求。

（六）关于信息披露与透明度

公司严格按照有关法律法规以及《信息披露管理制度》、《投资者关系管理制度》等规章制度的要求做好公司信息的管理与披露工作，真实、准确、及时、公平、完整地披露有关信息。指定公司董事会秘书负责信息披露工作，协调公司与投资者的关系，接待投资者来访和咨询，向投资者提供公司已披露的资料；并指定《中国证券报》、《证券时报》、《上海证券报》和巨潮资讯网为公司信息披露的指定报纸和网站，真实、准确、完整地披露信息，确保公司所有投资者均能够以平等的机会获取公司信息。

（七）关于相关利益者

公司充分尊重和维护相关利益者的合法权益，重视公司的社会责任，实现股东、员工、社会等各方利益的协调平衡，共同推动公司持续、健康的发展。

（八）关于投资者关系管理

公司一直高度重视投资者关系管理工作，不断学习先进的投资者关系管理经验。公司证券事务部作为投资者关系管理的具体实施机构，致力于构建与投资者的良好互动关系，树立公司在资本市场的良好形象。公司指定董事会秘书作为投资者关系管理负责人，安排专人负责投资者来访接待工作，并做好投资者关系管理工作档案的建立和保管，合理妥善地安排个人投资者、机构投资者、行业分析师等相关人员到公司进行调研，并切实做好信息的保密工作。

通过投资者关系管理电话、电子信箱、传真、深交所互动易、巨潮资讯网站等多种渠道与投资者加强沟通，尽可能解答投资者的疑问。

公司治理的实际状况与法律、行政法规和中国证监会发布的关于上市公司治理的规定是否存在重大差异

□是 ☑否

公司治理的实际状况与法律、行政法规和中国证监会发布的关于上市公司治理的规定不存在重大差异。

## 二、公司相对于控股股东、实际控制人在保证公司资产、人员、财务、机构、业务等方面的独立情况

公司成立以来，严格按照《公司法》、《证券法》等相关法律、法规和《公司章程》的要求规范运作，在资产、人员、财务、机构、业务等方面均独立于控股股东、实际控制人及其控制的其他企业，具有独立完整的业务体系及面向市场自主经营的能力。

1、资产独立

公司目前具备与生产经营有关的主要生产系统、辅助生产系统和配套设施，拥有完整的独立于控股股东、实际控制人及其控制的其他企业进行生产经营所需要的土地、厂房、机器设备、专利权、商标权等资产，具有独立的原材料采购和商品销售系统。公司资产权属清晰、完整，不存在对控股股东、实际控制人及其控制的其他企业的依赖情况，不存在资金或其他资产被控股股东、实际控制人及其控制的其他企业占用而损害公司利益的情况。

2、人员独立

公司董事、监事及高级管理人员严格按照《公司法》、《证券法》等法律法规和《公司章程》的有

关规定选举和聘任产生，不存在控股股东、实际控制人越权作出人事任免决定的情况。公司的总经理、副总经理、财务负责人和董事会秘书等高级管理人员不在控股股东单位担任除董事、监事以外的其他行政职务，不在控股股东、实际控制人及其控制的其他企业领薪；公司的财务人员不在控股股东、实际控制人及其控制的其他企业中兼职。公司独立于各股东及其他关联方，公司已建立并独立执行劳动、人事及薪酬管理制度。

3、财务独立

公司已建立独立的财务核算体系、能够独立作出财务决策、具有规范的财务会计制度和对分公司、子公司的财务管理制度；公司未与控股股东、实际控制人及其控制的其他企业共用银行账户。公司财务独立，不存在为控股股东、实际控制人及其控制的其他企业提供任何形式的担保，或被控股股东、实际控制人及其控制的其他企业占用资金的情况。

4、机构独立

公司已建立健全内部经营管理机构、独立行使经营管理职权，与控股股东和实际控制人及其控制的其他企业间不存在机构混同的情形。

5、业务独立

公司具备独立的业务资质和独立开展业务的能力，拥有独立的经营决策权和实施权，并完全独立于控股股东、实际控制人及其控制的其他企业。公司的采购、研发、销售等重要职能完全由自身承担，不存在控股股东、实际控制人及其控制的其他企业通过保留上述机构损害公司利益的情形。公司的业务独立于控股股东、实际控制人及其控制的其他企业，与控股股东、实际控制人及其控制的其他企业间不存在同业竞争或者显失公平的关联交易。

## 三、同业竞争情况

□适用 ☑不适用

## 四、报告期内召开的年度股东大会和临时股东大会的有关情况

### 1、本报告期股东大会情况

| 会议届次 | 会议类型 | 投资者参与比例 | 召开日期 | 披露日期 | 会议决议 |
|---|---|---|---|---|---|
| 2021 年度股东大会 | 年度股东大会 | 67.76% | 2022 年 05 月 12 日 | 2022 年 05 月 12 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《2021 年年度股东大会决议公告》（公告编号:2022-018） |
| 2022 年第一次临时股东大会 | 临时股东大会 | 67.75% | 2022 年 06 月 08 日 | 2022 年 06 月 08 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《2022 年第一次临时股东大会决议公告》（公告编号:2022-027） |

### 2、表决权恢复的优先股股东请求召开临时股东大会

□适用 ☑不适用

## 五、公司具有表决权差异安排

□适用 ☑不适用

## 六、红筹架构公司治理情况

□适用 ☑不适用

## 七、董事、监事和高级管理人员情况

### 1、基本情况

| 姓名 | 职务 | 任职状态 | 性别 | 年龄 | 任期起始日期 | 任期终止日期 | 期初持股数（股） | 本期增持股份数量（股） | 本期减持股份数量（股） | 其他增减变动（股） | 期末持股数（股） | 股份增减变动的原因 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 叶晓波 | 董事长、总经理 | 现任 | 男 | 52 | 2016 年 12 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| ANGELICA PG HU | 董事、副总经理 | 现任 | 女 | 53 | 2016 年 12 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 徐来根 | 董事 | 现任 | 男 | 69 | 2016 年 12 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 何烽 | 董事 | 现任 | 男 | 50 | 2016 年 12 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 计维斌 | 独立董事 | 现任 | 男 | 54 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 李文贵 | 独立董事 | 现任 | 女 | 41 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 徐宏 | 独立董事 | 现任 | 男 | 44 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 贾滨 | 独立董事 | 离任 | 男 | 45 | 2016 年 12 月 16 日 | 2023 年 01 月 16 日 | 0 | 0 | 0 | 0 | 0 | |
| 刘云 | 独立董 | 离 | 女 | 47 | 2016 | 2023 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 事 | 任 | | | 年 12 月 16 日 | 年 01 月 16 日 | | | | | | |
| 涂必胜 | 独立董事 | 离任 | 男 | 59 | 2016 年 12 月 16 日 | 2023 年 01 月 16 日 | 0 | 0 | 0 | 0 | 0 | |
| 吴军 | 董事会秘书、副总经理 | 现任 | 男 | 45 | 2016 年 12 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 董黎慧 | 财务副总监 | 离任 | 女 | 46 | 2021 年 05 月 28 日 | 2023 年 01 月 16 日 | 0 | 0 | 0 | 0 | 0 | |
| 舒亚波 | 监事会主席 | 离任 | 女 | 50 | 2016 年 12 月 16 日 | 2023 年 01 月 16 日 | 0 | 0 | 0 | 0 | 0 | |
| 祝莉琴 | 职工代表监事 | 离任 | 女 | 40 | 2016 年 12 月 16 日 | 2023 年 01 月 16 日 | 0 | 0 | 0 | 0 | 0 | |
| 余珍金 | 监事会主席 | 现任 | 男 | 50 | 2018 年 12 月 26 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 鲁凤仙 | 监事 | 现任 | 女 | 41 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 魏赟 | 职工代表监事 | 现任 | 男 | 40 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 吴伯凡 | 财务总监、副总经理 | 现任 | 男 | 49 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 吴文明 | 副总经理 | 现任 | 男 | 39 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 尹开军 | 副总经理 | 现任 | 男 | 52 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 阮金侠 | 副总经理 | 现任 | 女 | 39 | 2023 年 01 月 16 日 | 2026 年 01 月 15 日 | 0 | 0 | 0 | 0 | 0 | |
| 合计 | -- | -- | -- | -- | -- | -- | 0 | 0 | 0 | 0 | 0 | -- |

报告期是否存在任期内董事、监事离任和高级管理人员解聘的情况

□是 ☑否

公司董事、监事、高级管理人员变动情况

☑适用 □不适用

| 姓名 | 担任的职务 | 类型 | 日期 | 原因 |
|---|---|---|---|---|
| 贾滨 | 独立董事 | 任期满离任 | 2023 年 01 月 16 日 | |
| 刘云 | 独立董事 | 任期满离任 | 2023 年 01 月 16 日 | |
| 涂必胜 | 独立董事 | 任期满离任 | 2023 年 01 月 16 日 | |
| 董黎慧 | 财务副总监 | 任期满离任 | 2023 年 01 月 16 日 | |
| 舒亚波 | 监事会主席 | 任期满离任 | 2023 年 01 月 16 日 | |
| 祝莉琴 | 职工代表监事 | 任期满离任 | 2023 年 01 月 16 日 | |
| 鲁凤仙 | 监事 | 被选举 | 2023 年 01 月 16 日 | |
| 魏赟 | 职工代表监事 | 被选举 | 2023 年 01 月 16 日 | |
| 吴伯凡 | 财务总监、副总经理 | 聘任 | 2023 年 01 月 16 日 | |
| 吴文明 | 副总经理 | 聘任 | 2023 年 01 月 16 日 | |
| 尹开军 | 副总经理 | 聘任 | 2023 年 01 月 16 日 | |
| 阮金侠 | 副总经理 | 聘任 | 2023 年 01 月 16 日 | |
| 计维斌 | 独立董事 | 被选举 | 2023 年 01 月 16 日 | |
| 李文贵 | 独立董事 | 被选举 | 2023 年 01 月 16 日 | |
| 徐宏 | 独立董事 | 被选举 | 2023 年 01 月 16 日 | |

**2、任职情况**

公司现任董事、监事、高级管理人员专业背景、主要工作经历以及目前在公司的主要职责

**1、叶晓波先生**，1971 年生，中国国籍，无境外永久居留权，大专学历，高级经济师。现任公司董事长、总经理。1990 年至 1994 年，就职于余姚市财政税务局；1994 年至 1998 年，澳大利亚自由职业；1998 年至 2017 年，任 SKA 董事；2001 年至 2006 年，任大叶工业副总经理；2008 年至 2017 年，任 GOTEX 董事；2007 年至 2009 年，任汇康电器董事；2012 年至 2017 年，任大叶安圭拉董事；2006 年至今，历任公司执行董事、董事长、总经理。叶晓波还兼任宁波大叶投资有限公司监事、香港谷泰董事、香港金德董事、金大叶执行董事、中国电器工业协会电动工具分会副理事长、中国林业机械协会园林机械及园艺工具分会副会长、中国内燃机工业协会小汽油机分会副理事长、全国林业机械标准化技术委员会委员、宁波市工商业联合会执行委员、余姚工商业联合会副会长、余姚经济开发区商会会长、余姚市经济开发区新生代企业家联谊会会长及在公司部分子公司担任董事。

**2、ANGELICA PG HU 女士**，1970 年生，澳大利亚国籍，大专学历。现任公司董事、副总经理。1992 年至 1996 年，就职于余姚市职成教中心学校；1996 年至 2013 年，澳大利亚自由职业；1998 年至 2017 年，任 SKA 董事；2013 年至今，历任公司采购部经理、总经理助理、副总经理、董事。ANGELICA PG HU 还兼任公司部分子公司董事。

**3、徐来根先生**，1954 年生，中国国籍，拥有澳大利亚永久居留权，大专学历，高级经济师。现任公司董事。1989 年至 1993 年，任浙江吸尘器厂厂长；1993 年至 2008 年，任宁波富达股份有限公司总裁；1998 年至 2020 年，任岱山富达电器有限公司董事长；2008 年至今，历任公司高级顾问、董事。徐

来根还兼任余姚捷华动力机械有限公司董事、余姚市新世纪红枫发展有限公司董事、余姚市晟意投资有限公司执行董事及公司部分子公司董事。

**4、何烽先生，**1973 年生，中国国籍，无境外永久居留权，复旦大学毕业，硕士研究生学历，高级会计师、注册会计师（非执业），现任公司董事。1998 年至 2010 年，任天健会计师事务所高级经理；2010 年至 2011 年，任杭州电缆股份有限公司股改负责人；2011 年至 2016 年，任杭州好望角投资管理有限公司投资总监；2016 年至今，杭州远宁投资管理有限公司董事和总经理、杭州远宁荟智投资管理合伙企业（普通合伙）委派代表。2016 年 12 月至今，任公司董事。

何烽还兼任杭州联汇科技股份有限公司董事、苏州梦想人软件科技有限公司董事、深圳市三源色文化传播有限公司董事、杭州掌酷信息科技有限公司董事、上海宾酷网络科技股份有限公司董事、浙江博艺网络文化有限公司董事、杭州和顺科技股份有限公司董事、杭州远宁荟鑫创业投资合伙企业（有限合伙）委派代表、杭州好望角禹航投资合伙企业（有限合伙）委派代表、杭州远宁睿鑫创业投资管理合伙企业（有限合伙）委派代表、杭州远宁睿浩投资管理合伙企业（有限合伙）委派代表、杭州远宁奕鑫创业投资合伙企业（有限合伙）委派代表、杭州长乔旅游投资集团股份有限公司董事、浙江连天美企业管理有限公司监事、浙江诚鸿医疗投资管理股份有限公司董事、杭州乐丰教育培训学校有限公司董事长、总经理、中道汽车救援股份有限公司监事、杭州恒生数字设备科技有限公司董事长、浙江致祥新材料有限公司执行董事、浙江海利环保科技股份有限公司董事。

**5、计维斌先生，**1969 年生，中国国籍，无境外永久居留权，博士研究生学历，教授级高工，江苏工学院（现江苏大学）内燃机设计与制造专业本科毕业，上海机械学院（现上海理工大学）流体力学专业硕士毕业，同济大学动力机械及工程专业博士毕业。1993 年 7 月至 2011 年 9 月进入上海内燃机研究所工作，分别为助理工程师、工程师、高工、副处长；2011 年 10 月至 2022 年 6 月，在上汽集团商用车技术中心工作，分别任行服检测部副总监、行业服务部总监；2022 年 7 月-至今，上海机动车检测认证技术研究中心有限公司前瞻技术部副部长（总监）。兼任国际标准化组织/内燃机技术委员会(ISO/TC70)委员会经理，中国内燃机工业协会副秘书长，全国内燃机标准化技术委员会(SAC/TC177)秘书长，中小功率内燃机分技术委员会(SAC/TC177/SC1) 秘书长，中国机械工业标准化技术协会副理事长，中国内燃机学会理事，《汽车与新动力》科技期刊主编，《中国内燃机工业年鉴》副总编辑。2023 年 1 月 16 日起担任公司独立董事。

**6、李文贵女士，**1982 年生，中国国籍，无境外永久居留权，教授、博士生导师，毕业于武汉大学经济与管理学院。2005 年 7 月至今担任浙江财经大学会计学院专任教师；2020 年 1 月至今担任浙江财

经大学会计学院副院长。自 2015 年以来，先后担任中源家居、曼卡龙珠宝、天普橡胶等公司独立董事。2023 年 1 月 16 日起担任公司独立董事。

**7、徐宏先生**，1979 年生，中国国籍，无境外永久居留权，毕业于中国人民大学，博士研究生学历，现为华东政法大学副教授，刑事合规研究中心主任，硕士生导师。2010 年 6 月至 2012 年 6 月挂任安徽省安庆市大观区人民政府区长助理，党组成员。2012 年 7 月至今，华东政法大学法学博士后，副教授。2019 年 11 月开始兼任华荣科技股份有限公司独立董事。2023 年 1 月 16 日起担任公司独立董事。

**8、余珍金先生**，1973 年生，中国国籍，无境外永久居留权，大专学历。现任公司监事。1995 年至 2009 年，任 TTI 技术员、助理主管；2009 年至 2010 年，任安徽黄山高尔夫基建工程项目经理；2010 年至 2014 年，任常州格力博工具有限公司实验室经理；2014 年至今，历任公司测试中心高级经理、品质中心副总监，总监；2018 年至今，任公司监事。

**9、鲁凤仙女士**，1982 年生，中国国籍，无境外永久居留权，大专学历。2004 年至 2005 年，任宁波捷丰家居有限公司 单证员；2005 年至 2006 年，宁波方圆汽摩有限公司任单证员;2006 年至今，任公司单证组组长。2023 年 1 月 16 日起担任公司监事。

**10、魏赟先生**，1983 年生，中国国籍，无境外永久居留权，大专学历。2005 年至 2007 年任余姚威尔计算机科技有限公司程序员；2007 年至今，任公司信息部软件管理员、组长。2023 年 1 月 16 日起担任公司监事。

**11、吴军先生**，1978 年生，中国国籍，无境外永久居留权，本科学历。现任公司董事会秘书、副总经理。1999 年至 2002 年，任浙江万安达消防设备有限公司信息部网管；2002 年至 2004 年，任宁波富达股份有限公司软件工程师；2004 年至 2012 年，任宁波长城精工实业有限公司信息中心主任、办公室主任；2012 年至今，任公司总经办主任、
董事会秘书、副总经理。

**12、吴伯凡先生**：1974 年生，中国国籍，无境外永久居留权，硕士研究生学历及硕士学位,高级会计师。现任公司财务总监。2006 年至 2009 年任宁波康大美术画材集团股份有限公司财务总监；2009 年至 2011 年任浙江永强集团股份有限公司财务经理；2012 年至 2016 年任宁波千和投资有限公司财务总监；2017 年至 2018 年任宁波吉田智能洁具科技有限公司财务总监；2018 年至 2019 年任宁波惠之星新材料科技有限公司财务总监；2019 年至 2020 年任宁波吉田智能洁具科技有限公司财务总监、董事会秘书；2021 年至 2021 年任长华控股集团股份有限公司财务负责人、董事会秘书;2021 年至 2022 年任伯乐智能装备股份有限公司董事、副总经理、财务负责人、董事会秘书。2022 年至今任宁波大叶园林设备股份有限公司财务总监。2021 年至今任宁波康大美术画材集团股份有限公司独立董事。

**13、吴文明先生**，1984 年生，中国国籍，无境外永久居留权，本科学历，工程师职称。现任公司副总经理 。2007 年 3 月至 2008 年 2 月任高峰模具产品测绘设计中心造型组长;2008 年 3 月至今担任宁波大叶园林设备股份有限公司研发中心副总经理。2021 年 11 月至今担任第七届全国林业机械标准化技术委员会委员。

**14、尹开军先生**，1971 年生，中国国籍，无境外永久居留权，本科学历。 现任公司副总经理。1995 年至 2011 年任广东东莞市伟易达电子厂生产总管和 IE 经理；2011 年至 2014 年任宁波奥克斯集团高科技有限公司制造总监，IE 总监；2015 年至 2019 年任浙江万马股份有限公司制造总监；2019 年至 2022 年任宁波高松电子有限公司生产总监;2022 年至今任宁波大叶园林设备股份有限公司运营中心副总经理。

**15、阮金侠女士**，1984 年生，中国国籍，无境外永久居留权，博士研究生学历，高级技师职称。现任公司副总经理。2008 年至 2014 年任宏发股份宁波金海电子有限公司经理助理;2014 年至 2016 年参加香港大学商丘东德心理研究院临床催眠治疗硕士研修;2016 年至 2019 年任腾日控股集团企管副总裁;2019 年至今任宁波大叶园林设备股份有限公司人力中心副总经理。

在股东单位任职情况

☑适用 □不适用

| 任职人员姓名 | 股东单位名称 | 在股东单位担任的职务 | 任期起始日期 | 任期终止日期 | 在股东单位是否领取报酬津贴 |
|---|---|---|---|---|---|
| 叶晓波 | 香港谷泰 | 董事 | 2009 年 12 月 21 日 | | 否 |
| 叶晓波 | 香港金德 | 董事 | 2009 年 12 月 21 日 | | 否 |
| 叶晓波 | 金大叶 | 执行董事 | 2016 年 08 月 18 日 | | 否 |

在其他单位任职情况

☑适用 □不适用

| 任职人员姓名 | 其他单位名称 | 在其他单位担任的职务 | 任期起始日期 | 任期终止日期 | 在其他单位是否领取报酬津贴 |
|---|---|---|---|---|---|
| 叶晓波 | 宁波大叶投资有限公司 | 监事 | 2010 年 09 月 27 日 | | 否 |
| 叶晓波 | 宁波市工商业联合会 | 执行委员 | 2016 年 11 月 16 日 | | 否 |
| 叶晓波 | 余姚市经济开发区新生代企业家联谊会 | 会长 | 2015 年 01 月 16 日 | | 否 |
| 叶晓波 | 余姚工商业联合会 | 副会长 | 2015 年 01 月 16 日 | | 否 |
| 叶晓波 | 余姚经济开发区商会 | 会长 | 2015 年 11 月 12 日 | | 否 |
| 叶晓波 | 全国林业机械标准化技术委员会 | 委员 | 2016 年 07 月 27 日 | | 否 |
| 叶晓波 | 中国内燃机工业协会小汽油机分会 | 副理事长 | 2017 年 03 月 17 日 | | 否 |
| 叶晓波 | 中国电器工业协 | 副理事长 | 2018 年 11 月 23 日 | | 否 |

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| | 会电动工具分会 | | | | |
| 叶晓波 | 中国林业机械协会园林机械及园艺工具分会 | 副会长 | 2019 年 03 月 11 日 | | 否 |
| 叶晓波 | 金大叶 | 执行董事 | 2016 年 08 月 18 日 | | 否 |
| 叶晓波 | 香港金德 | 董事 | 2016 年 01 月 26 日 | | 否 |
| 叶晓波 | 香港谷泰 | 董事 | 2016 年 04 月 08 日 | | 否 |
| 叶晓波 | 领越智能 | 执行董事兼总经理 | 2018 年 02 月 11 日 | | 否 |
| 叶晓波 | 鸿越智能 | 执行董事兼总经理 | 2020 年 10 月 22 日 | | 否 |
| 叶晓波 | 大叶欧洲 | 董事 | 2014 年 9 月 24 日 | | 否 |
| 叶晓波 | 大叶北美 | 董事、总裁 | 2017 年 06 月 16 日 | | 否 |
| 叶晓波 | 大叶鸿博 | 董事 | 2020 年 08 月 21 日 | | 否 |
| 叶晓波 | 大叶润博 | 董事 | 2020 年 08 月 25 日 | | 否 |
| 叶晓波 | 大叶新加坡 | 董事 | 2020 年 08 月 25 日 | | 否 |
| 叶晓波 | 大叶香港 | 董事 | 2017 年 06 月 14 日 | | 否 |
| 叶晓波 | 大叶电子商务 | 执行董事兼总经理 | 2022 年 12 月 22 日 | | 否 |
| 叶晓波 | 大叶供应链 | 执行董事兼总经理 | 2022 年 12 月 27 日 | | 否 |
| ANGELICA PG HU | 大叶泰国 | 董事 | 2020 年 09 月 16 日 | | 否 |
| ANGELICA PG HU | 大叶北美 | 董事 | 2017 年 06 月 16 日 | | 否 |
| ANGELICA PG HU | 大叶墨西哥 | 董事 | 2022 年 08 月 03 日 | | 否 |
| ANGELICA PG HU | 摩克斯北美 | 董事 | 2022 年 06 月 21 日 | | 否 |
| 徐来根 | 余姚捷华动力机械有限公司 | 董事 | 2010 年 02 月 08 日 | | 否 |
| 徐来根 | 新世纪红枫发展有限公司 | 董事 | 2001 年 11 月 07 日 | | 否 |
| 徐来根 | 大叶鸿博 | 董事 | 2020 年 08 月 21 日 | | 否 |
| 徐来根 | 大叶润博 | 董事 | 2020 年 08 月 25 日 | | 否 |
| 徐来根 | 大叶新加坡 | 董事 | 2020 年 08 月 25 日 | | 否 |
| 徐来根 | 大叶香港 | 董事 | 2017 年 06 月 14 日 | | 否 |
| 何烽 | 浙江致祥新材料有限公司 | 执行董事兼总经理 | 2023 年 02 月 22 日 | | 否 |
| 何烽 | 杭州恒生数字设备科技有限公司 | 董事长 | 2022 年 09 月 26 日 | | 否 |
| 何烽 | 浙江海利环保科技股份有限公司 | 董事 | 2022 年 09 月 23 日 | | 否 |
| 何烽 | 杭州乐沣企业管理咨询有限公司 | 董事 | 2022 年 12 月 30 日 | | 否 |
| 何烽 | 浙江诚鸿医疗投资管理股份有限公司 | 董事 | 2021 年 06 月 03 日 | | 否 |
| 何烽 | 杭州和顺科技股份有限公司 | 董事 | 2019 年 09 月 17 日 | | 否 |
| 何烽 | 杭州长乔旅游投资集团股份有限公司 | 董事 | 2019 年 06 月 04 日 | | 是 |
| 何烽 | 杭州联汇科技股份有限公司 | 董事 | 2015 年 11 月 19 日 | | 否 |
| 何烽 | 杭州远宁投资管理有限公司 | 执行董事兼总经理 | 2020 年 01 月 02 日 | | 否 |
| 何烽 | 杭州远宁荟智投资管理合伙企业（普通合伙） | 委派代表 | 2016 年 02 月 17 日 | | 是 |

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| 何烽 | 杭州远宁荟鑫投资合伙企业（有限合伙） | 委派代表 | 2016 年 03 月 16 日 | | 否 |
| 何烽 | 杭州远宁睿鑫投资管理合伙企业（有限合伙） | 委派代表 | 2018 年 03 月 29 日 | | 否 |
| 何烽 | 杭州远宁奕鑫股权投资合伙企业（有限合伙） | 委派代表 | 2020 年 10 月 15 日 | | 否 |
| 何烽 | 杭州好望角禹航投资合伙企业（有限合伙） | 委派代表 | 2016 年 10 月 09 日 | | 否 |
| 何烽 | 上海宾酷网络科技股份有限公司 | 董事 | 2016 年 12 月 19 日 | | 否 |
| 何烽 | 苏州梦想人软件科技有限公司 | 董事 | 2015 年 07 月 17 日 | | 否 |
| 何烽 | 深圳市三源色文化传播有限公司 | 董事 | 2015 年 09 月 10 日 | | 否 |
| 何烽 | 浙江博艺网络文化有限公司 | 董事 | 2016 年 04 月 28 日 | | 否 |
| 何烽 | 杭州掌酷信息科技有限公司 | 董事 | 2011 年 11 月 22 日 | | 否 |
| 何烽 | 浙江连天美企业管理有限公司 | 监事 | 2022 年 11 月 22 日 | | 否 |
| 何烽 | 中道汽车救援股份有限公司 | 监事 | 2022 年 07 月 26 日 | | 否 |
| 计维斌 | 湖南机油泵股份有限公司 | 独立董事 | 2017 年 10 月 11 日 | 2023 年 10 月 11 日 | 是 |
| 计维斌 | 上海汽车集团股份有限公司商用车技术中心 | 总监 | 2011 年 10 月 01 日 | 2022 年 06 月 01 日 | 是 |
| 计维斌 | 上海机动车检测认证技术研究中心有限公司 | 副部长 | 2022 年 07 月 01 日 | | 是 |
| 计维斌 | 广东正扬传感科技股份有限公司 | 独立董事（非上市） | 2022 年 09 月 01 日 | | 是 |
| 李文贵 | 宁波市天普橡胶科技股份有限公司 | 独立董事 | 2021 年 09 月 08 日 | | 是 |
| 李文贵 | 福斯达深冷装备股份有限公司 | 独立董事 | 2020 年 10 月 26 日 | | 是 |
| 李文贵 | 浙江财经大学 | 会计学院党委委员、副院长 | 2020 年 01 月 15 日 | | 是 |
| 徐宏 | 华荣科技股份有限公司 | 独立董事 | 2019 年 11 月 01 日 | | 是 |
| 徐宏 | 上海定达律师事务所 | 高级顾问 | 2016 年 07 月 01 日 | | 否 |
| 徐宏 | 华东政法大学 | 副教授 | 2012 年 07 月 01 日 | | 是 |
| 徐宏 | 高铭暄学术馆 | 副馆长 | 2023 年 03 月 01 日 | | 否 |
| 徐宏 | 上海交通大学廉政与法制研究院 | 特聘研究员 | 2023 年 03 月 10 日 | | 否 |
| 徐宏 | 西北政法大学反恐怖研究院 | 特聘研究员 | 2022 年 10 月 05 日 | | 否 |
| 贾滨 | 天津内燃机研究所 | 一室主任 | 2009 年 03 月 10 日 | | 是 |
| 贾滨 | 中国内燃机工业协会 | 副秘书长 | 2018 年 01 月 22 日 | | 是 |

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| 贾滨 | 山东华盛中天机械集团股份有限公司 | 独立董事 | 2016 年 02 月 27 日 | 2022 年 03 月 26 日 | 是 |
| 贾滨 | 威马农机股份有限公司 | 独立董事 | 2017 年 11 月 15 日 | | 是 |
| 贾滨 | 绿田机械股份有限公司 | 独立董事 | 2019 年 12 月 31 日 | | 是 |
| 贾滨 | 苏州百胜动力机器股份有限公司 | 独立董事 | 2021 年 07 月 31 日 | | 是 |
| 贾滨 | 天津市天波科达科技有限公司 | 董事 | 2020 年 08 月 01 日 | | 否 |
| 涂必胜 | 浙江工商大学 | 助教、讲师、副教授 | 1986 年 07 月 10 日 | | 是 |
| 涂必胜 | 杭州金通科技集团股份有限公司 | 独立董事 | 2018 年 05 月 04 日 | 2024 年 05 月 03 日 | 是 |
| 涂必胜 | 元成环境股份有限公司 | 独立董事 | 2019 年 05 月 15 日 | 2025 年 05 月 14 日 | 是 |
| 涂必胜 | 浙江松原汽车安全系统股份有限公司 | 独立董事 | 2019 年 12 月 30 日 | 2025 年 12 月 29 日 | 是 |
| 涂必胜 | 杭州玺匠文化创意股份有限公司 | 独立董事 | 2021 年 12 月 23 日 | 2024 年 12 月 22 日 | 是 |
| 涂必胜 | 杭州良淋电子科技股份有限公司 | 独立董事 | 2021 年 01 月 28 日 | 2021 年 12 月 18 日 | 是 |
| 涂必胜 | 杭州宇谷科技股份公司 | 独立董事 | 2022 年 12 月 08 日 | 2025 年 12 月 07 日 | 是 |
| 刘云 | 南通大学经济与管理学院 | 教师 | 1997 年 08 月 01 日 | | 是 |
| 刘云 | 北京大成（上海）律师事务所 | 律师、合伙人 | 2004 年 07 月 01 日 | | 是 |
| 刘云 | 贝隆精密科技股份有限公司 | 独立董事 | 2020 年 08 月 04 日 | 2023 年 08 月 03 日 | 是 |
| 刘云 | 江苏优普生物化学科技股份有限公司 | 独立董事 | 2019 年 12 月 21 日 | | 是 |
| 舒亚波 | 领越智能 | 监事 | 2018 年 02 月 11 日 | | 否 |
| 舒亚波 | 鸿越智能 | 监事 | 2020 年 10 月 22 日 | | 否 |
| 魏赟 | 大叶电子商务 | 监事 | 2022 年 12 月 27 日 | | 否 |
| 魏赟 | 大叶供应链 | 监事 | 2022 年 12 月 27 日 | | 否 |
| 吴伯凡 | 宁波康大美术画材集团股份有限公司 | 独立董事 | 2021 年 7 月 30 日 | | 是 |

公司现任及报告期内离任董事、监事和高级管理人员近三年证券监管机构处罚的情况

□适用 ☑不适用

## 3、董事、监事、高级管理人员报酬情况

董事、监事、高级管理人员报酬的决策程序、确定依据、实际支付情况

1、决策程序：公司建立了较为完善的绩效考核体系和决策程序，根据《公司章程》和《董事会薪酬与考核 委员会工作细则》等规定，公司董事、监事报酬或津贴由股东大会决定，高级管理人员报酬由董事会决定。公 司内部董事、监事按在公司担任的职务和履职情况发放薪酬，不再另外支付董事或监事津贴；公司外部董事不在公司领取报酬或津贴；独立董事津贴由股东大会决定。

2、确定依据：公司董事、监事按照在公司担任的职务和履职情况，经公司股东大会审议通过后，按月发放； 公司高级管理人员的年薪分为基本年薪和绩效年薪两部分，基本年薪按照月度发放，绩效年薪年底发放。高级 管理人员的绩效薪酬根据公司年度经营、财务目标，结合高级管理人员的年度绩效考核结果确定。

3、实际支付情况：董事、监事和高级管理人员的薪酬均已按照确定的薪酬标准全额支付。根据《公司章程》 的相关规定，公司董事和监事的薪酬由股东大会审议批准；公司高级管理人员的薪酬由董事会审议批准。

公司报告期内董事、监事和高级管理人员报酬情况

单位：万元

| 姓名 | 职务 | 性别 | 年龄 | 任职状态 | 从公司获得的税前报酬总额 | 是否在公司关联方获取报酬 |
|---|---|---|---|---|---|---|
| 叶晓波 | 董事长、总经理 | 男 | 52 | 现任 | 54.1 | 否 |
| ANGELICA PG HU | 董事、副总经理 | 女 | 53 | 现任 | 51.35 | 否 |
| 徐来根 | 董事 | 男 | 68 | 现任 | 0 | 否 |
| 何烽 | 董事 | 男 | 50 | 现任 | 0 | 是 |
| 贾滨 | 独立董事 | 男 | 45 | 现任 | 8.4 | 否 |
| 刘云 | 独立董事 | 女 | 47 | 现任 | 8.4 | 否 |
| 涂必胜 | 独立董事 | 男 | 59 | 现任 | 8.4 | 否 |
| 吴军 | 董事会秘书 | 男 | 45 | 现任 | 40.93 | 否 |
| 董黎慧 | 财务负责人 | 女 | 46 | 离任 | 20.16 | 否 |
| 余珍金 | 监事 | 男 | 50 | 现任 | 32.55 | 否 |
| 舒亚波 | 监事 | 女 | 50 | 现任 | 22.98 | 否 |
| 祝莉琴 | 监事 | 女 | 40 | 现任 | 16.22 | 否 |
| 合计 | -- | -- | -- | -- | 263.49 | -- |

## 八、报告期内董事履行职责的情况

### 1、本报告期董事会情况

| 会议届次 | 召开日期 | 披露日期 | 会议决议 |
|---|---|---|---|
| 第二届董事会第十七次会议 | 2022 年 04 月 15 日 | 2022 年 04 月 19 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《董事会决议公告》（公告编号:2022-006） |
| 第二届董事会第十八次会议 | 2022 年 04 月 22 日 | | 审议通过了《关于<2022 年第一季度报告>的议案》 |
| 第二届董事会第十九次会议 | 2022 年 05 月 20 日 | 2022 年 05 月 24 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《第二届董事会第十九次会议决议公告》（公告编号:2022-019） |
| 第二届董事会第二十次会议 | 2022 年 08 月 19 日 | 2022 年 08 月 23 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《董事会决议公告》（公告编号:2022-033） |
| 第二届董事会第二十一次会议 | 2022 年 08 月 31 日 | 2022 年 09 月 01 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《第二届董事会第二十一次会议决议公告》（公告编号:2022-038） |
| 第二届董事会第二十二次会议 | 2022 年 10 月 24 日 | | 审议通过了《关于<2022 年第三季度报告>的议案》 |
| 第二届董事会第二十三次会议 | 2022 年 12 月 29 日 | 2022 年 12 月 30 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）披露的《第二届董事会第二十三次会议决议公告》（公告编号:2022-047） |

## 2、董事出席董事会及股东大会的情况

| 董事出席董事会及股东大会的情况 | | | | | | | |
|---|---|---|---|---|---|---|---|
| 董事姓名 | 本报告期应参加董事会次数 | 现场出席董事会次数 | 以通讯方式参加董事会次数 | 委托出席董事会次数 | 缺席董事会次数 | 是否连续两次未亲自参加董事会会议 | 出席股东大会次数 |
| 叶晓波 | 7 | 7 | 0 | 0 | 0 | 否 | 2 |
| ANGELICA PG HU | 7 | 7 | 0 | 0 | 0 | 否 | 2 |
| 徐来根 | 7 | 7 | 0 | 0 | 0 | 否 | 2 |
| 何烽 | 7 | 0 | 7 | 0 | 0 | 否 | 2 |
| 贾滨 | 7 | 0 | 7 | 0 | 0 | 否 | 2 |
| 刘云 | 7 | 0 | 7 | 0 | 0 | 否 | 2 |
| 涂必胜 | 7 | 0 | 7 | 0 | 0 | 否 | 2 |

连续两次未亲自出席董事会的说明

无

## 3、董事对公司有关事项提出异议的情况

董事对公司有关事项是否提出异议

□是 ☑否

报告期内董事对公司有关事项未提出异议。

## 4、董事履行职责的其他说明

董事对公司有关建议是否被采纳

☑是 □否

董事对公司有关建议被采纳或未被采纳的说明

报告期内，公司全体董事勤勉尽责，严格按照中国证监会和深圳证券交易所的相关规定以及《公司章程》、《董事会议事规则》等制度开展工作，高度关注公司规范运作和经营情况，根据公司的实际情况，对公司的重大治理和经营决策提出了相关的意见，经过充分沟通讨论，形成一致意见，并坚决监督和推动董事会决议的执行，确保决策科学、及时、高效，维护公司和全体股东的合法权益。

## 九、董事会下设专门委员会在报告期内的情况

| 委员会名称 | 成员情况 | 召开会议次数 | 召开日期 | 会议内容 | 提出的重要意见和建议 | 其他履行职责的情况 | 异议事项具体情况（如有） |
|---|---|---|---|---|---|---|---|
| 提名委员会 | 贾滨、涂必胜、叶晓波 | 1 | 2022 年 12 月 29 日 | 审议并通过<br>1、《关于董事会换届选举暨提名第三届董事会非独立董事候选人的议案》<br>2、《关于董事会换届选举暨提名第三届董事会独立董事候选人的议案》 | 提名委员会就候选人资格进行了认真审 查，一致同意相关议案。 | | 无 |
| 审计委员会 | 涂必胜、刘云、何锋 | 4 | 2022 年 01 月 08 日 | 审议并通过<br>1.《2021 年第四季度内部审计报告》<br>2.《2022 年第一季度内部审计计划》 | 审计委员会严格按照《公司法》《公司章程》《董事会议事规则》等相关法律法规勤勉尽责的开展工作，根据公司的实际 情况，提出了相关的意见，经过充分沟通讨论，一致通过所有议案。 | | 无 |
| | | | 2022 年 04 月 08 日 | 审议并通过<br>1.《关于拟续聘会计师事务所的议案》<br>2.《2022 年第一季度内部审计报告》<br>3.《2022 年第二季度内部审计计划》<br>4、《关于<公司 2021 年年度报告全文及其摘要>的议案》<br>5、《关于<公司 2021 年度财务决算报告>的议案》<br>6、《关于<公司 2021 年度内部控制自我评价报告>的议案》 | | | 无 |
| | | | 2022 年 08 月 12 日 | 审议并通过<br>1、《关于<公司 2022 年半年度报告全文及其摘要>的议案》<br>2.《2022 年第二季度内部审计报告》<br>3.《2022 年第三季度内部审计计划》 | | | 无 |
| | | | 2022 年 10 月 21 日 | 审议并通过<br>1.《关于<2022 年第三季度报告>的议案》<br>2.《2022 年第三季度内部审计报告》<br>3.《2022 年第四季度内部审计计划》 | | | 无 |

# 十、监事会工作情况

监事会在报告期内的监督活动中发现公司是否存在风险

□是 ☑否

监事会对报告期内的监督事项无异议。

# 十一、公司员工情况

## 1、员工数量、专业构成及教育程度

| | |
|---|---|
| 报告期末母公司在职员工的数量（人） | 1,138 |
| 报告期末主要子公司在职员工的数量（人） | 260 |
| 报告期末在职员工的数量合计（人） | 1,398 |
| 当期领取薪酬员工总人数（人） | 1,398 |
| 母公司及主要子公司需承担费用的离退休职工人数（人） | 0 |
| 专业构成 | |
| 专业构成类别 | 专业构成人数（人） |
| 生产人员 | 912 |
| 销售人员 | 70 |
| 技术人员 | 305 |
| 财务人员 | 16 |
| 行政人员 | 95 |
| 合计 | 1,398 |
| 教育程度 | |
| 教育程度类别 | 数量（人） |
| 博士 | 1 |
| 硕士 | 16 |
| 本科 | 261 |
| 大专 | 307 |
| 高中及以下 | 813 |
| 合计 | 1,398 |

## 2、薪酬政策

公司在严格遵守劳动法律法规政策，建立规范的薪酬体系，其目的是为更好吸引、保留和激励人才，充分调动员工的工作积极性和创造性，为公司发展提供人力资源保障，从而助力公司经营目标的达成。公司薪酬体系设计以岗位价值及业绩为 原则为导向，参照行业市场薪酬水平，充分考虑员工综合能力及绩效表现，进一步强化绩效与激励的对应关系，因此，公司 及各子公司均制定相关制度，以规范公司的薪酬体系，与此同时，公司也为员工提供人性化的关怀与福利保障，除五险一金法定福利以外，还为员工提供其它福利及补助，不断提高员工的满意度和忠诚度，实现公司与员工双赢。

## 3、培训计划

公司高度重视人才储备和培养，坚持践行以人为本的人才发展理念，通过建立科学可行的培训体系、培训管理制、师资管理和课程管理，为打造学习型组织做好夯实的基础工作。公司积极培养内部讲师、建立具有大叶特色的内部讲师

课程管理体系，同时也引进先进的外部培训资源和理念，丰富在职员工的知识结构，从而实现全方位提升全员素质和业务技能，提升全员应对机遇与挑战的综合能力。

报告期内公司针对各个层级设计的培训项目如下：新员工项目：针对公司新员工及应届毕业生进行系统的分时间分场次培训；以便于其快速融入公司和团队；中高层领导力项目：针对于中高层领导干部采取外部课程引进的方式，对其进行管理能力、领导力方面的培训，以便于中高层领导丰富自己的知识结构，采用科学的管理理念及不断地自我修炼领导力，带领公司员工完成团队目标；内训师项目：针对于内部培训师，实行培训师训练并认证，开发具有大叶特色的课程，打造大叶讲师队伍；业务培训项目：各部门根据其业务需求，不定期开展业务技能培训，以提高员工工作技能和业绩，如：销售体系培训、财务体系培训、人力资源体系培训、研发体系培训等。

2023 年工作计划：

（1）完善公司培训体系，加强人才梯队建设。

（2）重点开发优质课程、充实训师团队，加强人才培育。

（3）引进外部优质管理资源，为管理团队赋能。

### 4、劳务外包情况

☑适用 □不适用

| | |
|---|---|
| 劳务外包的工时总数（小时） | 1,374,539.13 |
| 劳务外包支付的报酬总额（元） | 31,533,440.55 |

## 十二、公司利润分配及资本公积金转增股本情况

报告期内利润分配政策，特别是现金分红政策的制定、执行或调整情况

☑适用 □不适用

公司首次公开发行股票并上市后适用的《公司章程》第一百五十五条规定了公司利润分配政策，包括公司现金分红的条件和比例等。

（一）目前适用的《公司章程》规定的利润分配政策如下：

1、利润分配原则：公司应当执行稳定、持续的利润分配政策，利润分配应当重视对投资者的合理投资回报并兼顾公司的可持续发展。公司利润分配不得超过累计可分配利润范围。

2、利润分配形式：公司利润分配可采取现金、股票、现金股票相结合或者法律许可的其他方式。

3、中期利润分配：在有条件的情况下，公司可以进行中期利润分配。

4、现金利润分配：在公司当年经审计的净利润为正数且符合《公司法》规定的利润分配条件的情况下，如无重大投资计划或重大现金支出发生，公司每年度采取的利润分配方式中应当含有现金分配方式。连续三个会计年度内，公司以现金方式累计分配的利润不少于该三年实现的年均可分配利润的 30%。

5、股票利润分配：公司在实施以现金方式分配利润的同时，可以以股票方式分配利润。公司在确定以股票方式分配利润的具体金额时，应充分考虑以股票方式分配利润后的总股本是否与公司目前的经营规模相适应，并考虑对未来债权融资成本的影响，以确保分配方案符合全体股东的整体利益。

6、利润分配方式的实施：公司股东大会按照既定利润分配政策对利润分配方案作出决议后，公司董事会须在股东大会召开后二个月内完成股利（或股份）的派发事项。

7、如公司董事会做出不实施利润分配或实施利润分配的方案中不含现金分配方式决定的，应就其作出不实施利润分配或实施利润分配的方案中不含现金分配方式的理由，在定期报告中予以披露，公司独立董事应对此发表独立意见。

8、公司的利润分配政策不得随意变更。如现行政策与公司生产经营情况、投资规划和长期发展的需要确实发生冲突的，可以调整利润分配政策。调整利润分配政策应广泛征求独立董事、监事、公众投资者的意见，调整后的利润分配政策不得违反中国证监会和证券交易所的有关规定，有关调整利润分配政策的议案需经公司董事会审议后提交公司股东大会批准。

重大投资计划或重大现金支出指以下情形之一：（1）公司未来十二个月内拟对外投资、收购资产或购买设备累计支出达到或超过公司最近一期经审计净资产的 50%，且超过 5,000 万元；（2）公司未来十二个月内拟对外投资、收购资产或购买设备累计支出达到或超过公司最近一期经审计总资产的 30%。

（二）公司的差异化现金分红政策

公司董事会应当综合考虑公司所处行业特点、发展阶段、自身经营模式、盈利水平以及是否有重大资金支出安排等因素，区分下列情形，并按照本章程规定的程序，提出差异化的现金分红政策：

1、公司发展阶段属成熟期且无重大资金支出安排的，进行利润分配时，现金分红在本次利润分配中所占比例最低应达到 80%；

2、公司发展阶段属成熟期且有重大资金支出安排的，进行利润分配时，现金分红在本次利润分配中所占比例最低应达到 40%；

3、公司发展阶段属成长期且有重大资金支出安排的，进行利润分配时，现金分红在本次利润分配中所占比例最低应达到 20%。

公司董事会认为公司发展阶段不易区分但有重大资金支出安排的，适用本款规定。

| 现金分红政策的专项说明 | |
|---|---|
| 是否符合公司章程的规定或股东大会决议的要求： | 是 |
| 分红标准和比例是否明确和清晰： | 是 |
| 相关的决策程序和机制是否完备： | 是 |
| 独立董事是否履职尽责并发挥了应有的作用： | 是 |
| 中小股东是否有充分表达意见和诉求的机会，其合法权益是否得到了充分保护： | 是 |
| 现金分红政策进行调整或变更的，条件及程序是否合规、透明： | 不适用 |

公司报告期利润分配预案及资本公积金转增股本预案与公司章程和分红管理办法等的相关规定一致

☑是 □否 □不适用

公司报告期利润分配预案及资本公积金转增股本预案符合公司章程等的相关规定。

本年度利润分配及资本公积金转增股本情况

| | |
|---|---|
| 分配预案的股本基数（股） | 160,000,000 |
| 现金分红金额（元）（含税） | 0.00 |
| 以其他方式（如回购股份）现金分红金额（元） | 0.00 |
| 现金分红总额（含其他方式）（元） | 0 |
| 可分配利润（元） | 296,088,744.98 |
| 现金分红总额（含其他方式）占利润分配总额的比例 | 0.00% |
| 本次现金分红情况 | |
| 其他 | |
| 利润分配或资本公积金转增预案的详细情况说明 | |
| 考虑目前公司正值海外生产基地建设、加强新产品研发关键时期，未来对海外生产基地及新产品的投入较大，为保障公司持续发展、平稳运营，更好地维护全体股东的长远利益，并结合公司 2022 年经营计划和资金需求，公司拟定 2022 年度利润分配方案为：不派发现金红利，不送红股，不以资本公积金转增股本。 | |

公司报告期内盈利且母公司可供股东分配利润为正但未提出现金红利分配预案

☑适用 □不适用

| 报告期内盈利且母公司可供股东分配利润为正但未提出现金红利分配预案的原因 | 公司未分配利润的用途和使用计划 |
|---|---|
| 考虑目前公司正值海外生产基地建设、加强新产品研发关键时期，未来对海外生产基地及新产品的投入较大，为保障公司持续发展、平稳运营，更好地维护全体股东的长远 | 综合考虑公司战略发展规划，为满足公司日常经营和长期发展资金需求，公司留存未分配利润将主要用于满足公司日常经营需要，支持公司各项业务的开展以及流动资金需 |

| | |
|---|---|
| 利益，并结合公司 2022 年经营计划和资金需求，公司拟定 2022 年度利润分配方案为：不派发现金红利，不送红股，不以资本公积金转增股本。 | 求等，为公司中长期发展战略的顺利实施以及持续、健康发展提供可靠的保障。<br>公司始终重视以现金分红等方式对投资者进行回报，严格按照相关法律法规以及《公司章程》等规定，综合考虑与利润分配相关的各种因素，从有利于公司稳定发展和投资者回报的角度出发，积极履行公司的利润分配政策，与股东、投资者共享公司成长和发展的成果。 |

# 十三、公司股权激励计划、员工持股计划或其他员工激励措施的实施情况

☑适用 ☐不适用

## 1、股权激励

1、2021 年 10 月 22 日，公司召开第二届董事会第十四次会议，会议审议通过公司《关于〈2021 年限制性股票激励计划（草案）〉及其摘要的议案》、《关于〈2021 年限制性股票激励计划实施考核管理办法〉的议案》、《关于提请股东大会授权董事会办理 2021 年限制性股票激励相关事宜的议案》、《关于提请召开公司 2021 年第一次临时股东大会的议案》。公司独立董事就本激励计划相关议案发表了独立意见。

同日，公司召开第二届监事会第九次会议，审议通过公司《关于〈2021 年限制性股票激励计划（草案）〉及其摘要的议案》、《关于〈2021 年限制性股票激励计划实施考核管理办法〉的议案》、《关于核实〈宁波大叶园林设备股份有限公司 2021 年限制性股票激励计划激励对象名单〉的议案》。

2、2021 年 10 月 26 日，公司于中国证监会指定的创业板信息披露网站巨潮资讯网(http://www.cninfo.com.cn) 上披露了《宁波大叶园林设备股份有限公司独立董事公开征集委托投票权报告书》，根据公司其他独立董事的委托，独立董事刘云作为征集人，就公司拟于 2021 年 11 月 16 日召开的 2021 年第一次临时股东大会中审议的 2021 年限制性股票激励计划（以下简称“本激励计划”）相关议案向公司全体股东征集投票权。

3、2021 年 11 月 1 日至 2021 年 11 月 10 日，公司对本激励计划拟授予激励对象的姓名和职务在公司内部进行了公示。在公示期内，公司监事会未收到与本激励计划激励对象有关的任何异议。2021 年 11 月 11 日，公司于中国证监会指定的创业板信息披露网站巨潮资讯网(http://www.cninfo.com.cn) 披露了《宁波大叶园林设备股份有限公司监事会关于 2021 年限制性股票激励计划激励对象名单的审核意见及公示情况说明》（公告编号：2021-041）。

4、2021 年 11 月 16 日，公司召开 2021 年第一次临时股东大会，审议并通过公司《关于〈2021 年限制性股票激励计划（草案）〉及其摘要的议案》、《关于〈2021 年限制性股票激励计划实施考核管理办法〉的议案》、《关于提请股东大会授权董事会办理 2021 年限制性股票激励相关事宜的议案》。公司实施本激励计划获得股东大会批准，董事会被授权确定限制性股票授予日、在激励对象符合条件时向激励对象授予限制性股票并办理授予限制性股票所必需的全部事宜。

5、2021 年 11 月 16 日，公司于中国证监会指定的创业板信息披露网站巨潮资讯网(http://www.cninfo.com.cn) 披露了《宁波大叶园林设备股份有限公司关于 2021 年限制性股票激励计划内幕信息知情人及激励对象买卖公司股票情况的自查报告》（公告编号：2021-044）。

6、2021 年 11 月 24 日，公司召开第二届董事会第十五次会议与第二届监事会第十次会议，审议通过了《关于调整公司 2021 年限制性股票激励计划相关事项的议案》、《关于向激励对象授予限制性股票的议案》。公司独立董事对该事项发表了独立意见。监事会对授予日的激励对象名单进行核实并发表了核查意见，同意公司本次激励计划授予的激励对象名单。

7、2023 年 4 月 14 日，公司召开第三届董事会第三次会议与第三届监事会第二次会议，审议通过了《关于作废部分已授予尚未归属的第二类限制性股票的议案》。公司独立董事对该事项发表了独立意见。律师和独立财务顾问对该事项发表了相关意见。

董事、高级管理人员获得的股权激励

☑适用 ☐不适用

单位：股

| 姓名 | 职务 | 年初持有股票期权数量 | 报告期新授予股票期权数量 | 报告期内可行权股数 | 报告期内已行权股数 | 报告期内已行权股数行权价格（元/股） | 期末持有股票期权数量 | 报告期末市价（元/股） | 期初持有限制性股票数量 | 本期已解锁股份数量 | 报告期新授予限制性股票数量 | 限制性股票的授予价格（元/股） | 期末持有限制性股票数量 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ANGELICA PG HU | 董事兼副总经理 | | | | | | | 16.94 | 200,000 | 0 | 0 | 9.29 | 200,000 |
| 合计 | -- | 0 | 0 | 0 | 0 | -- | 0 | -- | 200,000 | 0 | 0 | -- | 200,000 |

高级管理人员的考评机制及激励情况

公司制定了高级管理人员薪酬方案，不断完善高级管理人员绩效考评体系和薪酬制度。董事会薪酬与考核委员会根据每位高级管理人员的职务职级、岗位责任、工作绩效以及任务目标完成情况等确定不同职务高级管理人员的薪酬标准范围，体现责权利对等的原则，薪酬与岗位重要性、工作量、承担责任相符，保持公司薪酬的吸引力及在市场上的竞争力。报告期内，公司高级管理人员能够依法依规履行职责，积极落实公司股东大会和董事会相关决议，认真履行了分管工作职责。

### 2、员工持股计划的实施情况

□适用 ☑不适用

### 3、其他员工激励措施

□适用 ☑不适用

## 十四、报告期内的内部控制制度建设及实施情况

### 1、内部控制建设及实施情况

报告期内公司根据《企业内部控制基本规范》及其配套指引的规定，对内部控制体系进行适时的更新和完善，建立一套设计科学、简洁适用、运行有效的内部控制体系，并由审计委员会、内部审计部门共同组成公司的风险内控管理组织体系，对公司的内部控制管理进行监督与评价。公司通过内部控制体系的运行、分析与评价，有效防范了经营管理中的风险，促进了内部控制目标的实现。

### 2、报告期内发现的内部控制重大缺陷的具体情况

□是 ☑否

## 十五、公司报告期内对子公司的管理控制情况

| 公司名称 | 整合计划 | 整合进展 | 整合中遇到的问题 | 已采取的解决措施 | 解决进展 | 后续解决计划 |
|---|---|---|---|---|---|---|
| 不适用 | 不适用 | 不适用 | 不适用 | 不适用 | 不适用 | 不适用 |

# 十六、内部控制自我评价报告或内部控制审计报告

## 1、内控自我评价报告

| | | |
|---|---|---|
| 内部控制评价报告全文披露日期 | 2023 年 04 月 18 日 | |
| 内部控制评价报告全文披露索引 | 巨潮资讯网（http://www.cninfo.com.cn） | |
| 纳入评价范围单位资产总额占公司合并财务报表资产总额的比例 | 100.00% | |
| 纳入评价范围单位营业收入占公司合并财务报表营业收入的比例 | 100.00% | |
| 缺陷认定标准 | | |
| 类别 | 财务报告 | 非财务报告 |
| 定性标准 | 公司确定的财务报告内部控制缺陷评价的定性标准如下：<br>1、重大缺陷<br>（1）董事、监事和高级管理人员舞弊；<br>（2）严重违反法律法规的要求；<br>（3）对已经公告的财务报告出现的重大差错进行错报更正；<br>（4）审计与风险控制委员会以及审计部对财务报告内部控制监督无效；<br>（5）注册会计师发现财务报告存在重大错报，而内部控制在运行过程中未能发现该错报。<br>2、重要缺陷<br>（1）未依照公认会计准则选择和应用会计政策；<br>（2）未建立反舞弊程序和控制措施；<br>（3）对于非常规或特殊交易的账务处理没有建立相应的控制机制或没有实施且没有相应的补偿性控制；<br>（4）对于期末财务报告过程的控制存在一项或多项缺陷且不能合理保证编制的财务报表达到真实、准确的目标。<br>3、一般缺陷<br>除上述重大缺陷、重要缺陷之外的其他控制缺陷。 | 公司确定的非财务报告内部控制缺陷评价的定性标准如下：<br>1、重大缺陷<br>（1）公司决策程序导致重大失误；<br>（2）媒体频现负面新闻，涉及面广且负面影响一直未能消除；<br>（3）公司重要业务缺乏制度控制或制度体系失效；<br>（4）公司经营活动严重违反国家法律法规；<br>（5）中高级管理人员、核心技术人员、业务人员严重流失；<br>（6）公司遭受证监会处罚或证券交易所警告。<br>2、重要缺陷<br>（1）公司决策程序导致出现一般失误；<br>（2）媒体出现负面新闻，但能及时消除；<br>（3）公司重要业务制度或系统存在缺陷；<br>（4）公司内部控制重要或一般缺陷未得到整改；<br>（5）公司人员违反企业内部规章，形成损失。<br>3、一般缺陷<br>除上述重大缺陷、重要缺陷之外的其他产生一般影响或造成轻微损失的控制缺陷。 |
| 定量标准 | 公司确定的财务报告内部控制缺陷评价的定量标准如下：<br>营业收入潜在错报：重大缺陷：错报金额>营业收入的 5%；重要缺陷：营业收入的 2%<错报金额≤营业收入的 5%；一般缺陷:错报金额≤营业收入的 2%。<br>资产总额潜在错报：重大缺陷：错报金额>资产总额的 2%；重要缺陷：资产总额的 1%<错报金额≤资产总额的 2%；一般缺陷:错报金额≤资产总额的 1%。 | 公司确定的非财务报告内部控制缺陷评价的定量标准如下：<br>直接财产损失金额：重大缺陷：错报>1000 万元；重要缺陷：200 万元<错报≤1000 万元；一般缺陷:错报≤200 万元。 |
| 财务报告重大缺陷数量（个） | 0 | |

| | |
|---|---|
| 非财务报告重大缺陷数量（个） | 0 |
| 财务报告重要缺陷数量（个） | 0 |
| 非财务报告重要缺陷数量（个） | 0 |

## 2、内部控制审计报告或鉴证报告

内部控制鉴证报告

| 内部控制鉴证报告中的审议意见段 | |
|---|---|
| 我们认为，大叶股份公司按照《企业内部控制基本规范》及相关规定于 2022 年 12 月 31 日在所有重大方面保持了有效的内部控制。<br>本结论是在受到鉴证报告中指出的固有限制的条件下形成的。 | |
| 内控鉴证报告披露情况 | 披露 |
| 内部控制鉴证报告全文披露日期 | 2023 年 04 月 18 日 |
| 内部控制鉴证报告全文披露索引 | 公司《2022 年内部控制鉴证报告》于 2023 年 4 月 18 日刊登在指定信息披露网站巨潮资讯网 http://www.cninfo.com.cn 上 |
| 内控鉴证报告意见类型 | 标准无保留意见 |
| 非财务报告是否存在重大缺陷 | 否 |

会计师事务所是否出具非标准意见的内部控制鉴证报告

□是 ☑否

会计师事务所出具的内部控制鉴证报告与董事会的自我评价报告意见是否一致

☑是 □否

# 十七、上市公司治理专项行动自查问题整改情况

不适用

# 第五节 环境和社会责任

## 一、重大环保问题

上市公司及其子公司是否属于环境保护部门公布的重点排污单位

□是 ☑否

报告期内因环境问题受到行政处罚的情况

| 公司或子公司名称 | 处罚原因 | 违规情形 | 处罚结果 | 对上市公司生产经营的影响 | 公司的整改措施 |
|---|---|---|---|---|---|
| 不适用 | 不适用 | 不适用 | 不适用 | 不适用 | 不适用 |

参照重点排污单位披露的其他环境信息

无

在报告期内为减少其碳排放所采取的措施及效果

□适用 ☑不适用

未披露其他环境信息的原因

公司及子公司均不属于重点排污单位

## 二、社会责任情况

公司在日常经营中，重视对社会责任的履行，充分保障股东的合法权益，重视与供应商和客户的诚信交易，保障员工的成长和自我价值的提升，重视环境保护。通过对股东、供应商、客户、员工、环境等利益相关者承担责任和义务，公司最终实现企业和社会的协调发展，保障公司的可持续发展。

（1）股东和债权人权益保护

报告期，公司进一步加强规范运作，建立健全法人治理结构，在股东大会的召集、召开和议事程序等方面规范管理，确保股东对公司重大事项的知情权、参与权、表决权；不断完善公司内部控制制度，根据相关规定修订《公司章程》；认真履行信息披露义务，确保信息披露的真实、准确、完整、及时、公平，不进行选择性信息披露，严格执行内幕信息知情人登记和内幕信息保密制度，公平对待所有股东和投资者；强化投资者关系管理，通过投资者关系互动平台、热线电话等多种方式与投资者进行沟通交流，保障公司所有股东尤其是中小股东拥有各项合法权益。

（2）员工权益保护

公司坚持以人为本，将人才战略作为企业发展的重点，严格遵守《劳动法》、《妇女权益保护法》等相关法律法规，按时缴纳员工的养老、医疗、失业、工伤、生育等各项社会保险，尊重和维护员工的个人权益，切实关注员工健康、安全和满意度。公司重视人才培养，定期组织安全生产知识培训、各岗位的基础技能培训、管理人员的综合素质培训等，使员工能够在本职工作之外，整体职业素养和综合素质得到有效提升，实现员工与企业的共同成长，构建和谐稳定的劳资关系。

（3）供应商、客户和消费者权益保护

公司一直遵循“诚实守信、互惠互利、合法合规”的交易原则，注重与各相关方的沟通与协调，充分尊重并保护供应商和客户的合法权益，与供应商和客户建立了战略合作伙伴关系。公司不断完善采购制度和流程，在对供应商的选择方面，公司 建立了公平、公正的评估体系，筛选出合格供应商。公司坚持客户利益至上，严格把控产品质量，不断提升服务质量，时刻注重产品安全，使各方的权益都得到了应有的保护。

## 三、巩固拓展脱贫攻坚成果、乡村振兴的情况

不适用。

# 第六节 重要事项

## 一、承诺事项履行情况

### 1、公司实际控制人、股东、关联方、收购人以及公司等承诺相关方在报告期内履行完毕及截至报告期末尚未履行完毕的承诺事项

☑适用 □不适用

| 承诺事由 | 承诺方 | 承诺类型 | 承诺内容 | 承诺时间 | 承诺期限 | 履行情况 |
|---|---|---|---|---|---|---|
| 首次公开发行或再融资时所作承诺 | ANGELICA PG HU;韩月英;黄国永;舒亚波;吴军;香港谷泰國際有限公司;香港金德國際控股有限公司;叶晓波;余姚德创骏博投资合伙企业（有限合伙）;余珍金;浙江金大叶控股有限公司;朱典悝;祝莉琴 | 股份限售承诺 | （1）自发行人股票上市之日起三十六个月内，不转让或者委托他人管理直接和间接持有的发行人首次公开发行股票前已发行股份，也不由发行人回购该部分股份；（2）若发行人上市后 6 个月内发行人股票连续 20 个交易日的收盘价均低于发行价，或者发行人上市后 6 个月期末股票收盘价低于发行价的（如遇除权除息事项，上述发行价作相应调整），本人直接和间接所持有的发行人股票锁定期限将在上述锁定期基础上自动延长 6 个月； | 2020 年 09 月 01 日 | 2023 年 08 月 31 日 | 正常履行中 |
| | 宁波梅山保税港区恒丰众创投资合伙企业（有限合伙） | 股份减持承诺 | 出于本企业自身需要，本企业在锁定期满后两年内进行股份减持的，其累计减持数量可能最高达到上市时所持发行人股份总数的 100%; | 2021 年 09 月 01 日 | 2023 年 08 月 31 日 | 正常履行中 |
| | 香港谷泰國際有限公司;香港金德國際控股有限公司;余姚德创骏博投资合伙企业（有限合伙）;浙江金大叶控股有限公司 | 股份减持承诺 | 本公司/本企业在锁定期满后两年内进行股份减持的，每年减持股份不超过本公司/本企业所持发行人股份总数的 25%；本公司/本企业在锁定期满后两年内进行股份减持的，减持价格不低于发行价（如遇除权除息，上述价格相应调整）。 | 2023 年 09 月 01 日 | 2025 年 08 月 31 日 | 正常履行中 |
| | ANGELICA PG HU;叶晓波;浙江金大叶控股有限公司 | 关于同业竞争、关联交易、资金占用方面的承诺 | 为避免在未来经营中产生同业竞争，最大限度维护公司利益，保证公司的正常经营，公司控股股东金大叶和实际控制人叶晓波、ANGELICA PG HU 向公司出具了《关于避免同业竞争的承诺函》，承诺如下：1、本公司/本人及本公司/本人控制的公司目前不存在 | 2020 年 09 月 01 日 | 长期 | 正常履行 |

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| | | | 且不从事与发行人主营业务相同或构成竞争的业务，也未以任何形式直接或间接从事或参与经营、或为他人经营任何与发行人的主营业务相同、相近或构成竞争的业务；2、本公司/本人及本公司/本人控制的公司将来不以任何方式在中国境内或境外直接或间接从事与发行人及其子公司相同、相似或在任何方面构成竞争的业务；3、不向其他业务与发行人及其子公司相同、类似或在任何方面构成竞争的公司、企业或其他机构、组织或个人提供专有技术或提供销售渠道、客户信息等商业秘密等，不以任何形式支持除发行人以外的他人从事与发行人目前及今后进行的主营业务构成竞争或可能构成竞争的业务；4、如发行人或其子公司认定本公司/本人及其控制的其他公司现有业务或将来产生的业务与发行人及其子公司业务存在同业竞争，则本公司/本人及其控制的其他公司将在发行人或其子公司提出异议后及时转让或终止该业务；5、在发行人或其子公司认定是否与本公司/本人及其控制的其他公司存在同业竞争的董事会或股东大会上，本公司/本人及本公司/本人控制的其他公司有关的董事、股东代表将按公司章程规定回避，不参与表决；6、本公司/本人及本公司/本人控制的其他企业保证严格遵守公司章程的规定，不利用股东、实际控制人（或董事、高级管理人员）的地位谋求不当利益，不损害发行人和其他股东的合法权益。公司控股股东金大叶和实际控制人叶晓波、ANGELICAPG HU 向公司出具了《关于减少和规范关联交易的承诺函》，具体承诺如下：1、截至本承诺出具之日，除已经披露的情形之外，本公司/本人及本公司/本人控制的企业与发行人不存在其他重要关联交易；2、本公司/本人不会实施影响发行人的独立性的行为，并将保持发行人在资产、人员、财务、业务和机构等方面的独立性；3、本公司/本人将尽量避免与发行人之间产生关联交易事项，对于不可避免发生的关联业务往来或交易，将在平等、自愿的基础上，按照公平、公允和等价有偿的原则进行，交易价格将按照市场公认的合理价格确定；4、本公司/本人将严格遵守发行人公司章程中关于关联交易事项的回避规定，所涉及的关联交易均将按照发行人关联交易决策程序进行，并将履行合法程序，及时对关联交易事项进行信息披露；5、本公司/本人保证不会利用关联交易转移发行人的利润，不会通过影响发行人的经营决策来损害发行人及其他股东的合法权益；6、本公司/本人及本公司/本人控制的企业不以任何方式违法违规占用发行人资金及要求发行人违规提供担保。 | | | 中 |
| | 宁波大叶园林设备股份有限公司 | IPO 稳定股价承诺 | 发行人上市后三年内，如收盘价连续二十个交易日低于上一会计年度经审计的每股净资产（因利润分配、资本公积金转增股本、增发、配股等除权除息事项导致发行人净资产或股份总数发生变 | 2020 年 09 月 01 日 | 2023 年 08 月 31 日 | 正常履 |

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| | | | 化的，每股净资产进行相应调整），即触及启动稳定股价措施的条件，发行人应在发生上述情形的最后一个交易日起十个交易日内，严格按照《公司股票上市后三年内公司股价稳定预案》的规定启动稳定股价措施，向社会公众股东回购股票。由发行人董事会制定具体实施方案并提前三个交易日公告。 | | | 行中 |
| | 浙江金大叶控股有限公司 | IPO 稳定股价承诺 | 发行人上市后三年内，如收盘价连续二十个交易日低于上一会计年度经审计的每股净资产（因利润分配、资本公积金转增股本、增发、配股等除权除息事项导致发行人净资产或股份总数发生变化的，每股净资产进行相应调整），即触及启动股价稳定措施的条件，本公司应在发生上述情形后严格按照《公司股票上市后三年内公司股价稳定预案》的规定启动稳定股价措施，增持发行人股份，并将根据发行人股东大会批准的《公司股票上市后三年内公司股价稳定预案》中的相关规定，在发行人就回购股份事宜召开的股东大会上，对回购股份的相关决议投赞成票。 | 2020 年 09 月 01 日 | 2023 年 08 月 31 日 | 正常履行中 |
| | ANGELICA PG HU;何烽;黄国永;吴军;徐来根;叶晓波;朱典悝 | IPO 稳定股价承诺 | 发行人上市后三年内，如收盘价连续二十个交易日低于上一会计年度经审计的每股净资产（因利润分配、资本公积金转增股本、增发、配股等除权除息事项导致发行人净资产或股份总数发生变化的，每股净资产进行相应调整），即触及启动股价稳定措施的条件，发行人董事（不包括独立董事）、高级管理人员应在发生上述情形后，严格按照《公司股票上市后三年内公司股价稳定预案》的规定启动稳定股价措施，增持发行人股份。上述承诺对发行人未来新任职的董事（不包括独立董事）和高级管理人员具有同样的约束力。 | 2020 年 09 月 01 日 | 2023 年 08 月 31 日 | 正常履行中 |
| | ANGELICA PG HU;叶晓波 | 其他承诺 | 发行人实际控制人叶晓波和 ANGELICA PG HU 承诺：如果公司因执行案号为（2019）浙 02 民初 223 号的专利诉讼纠纷的判决结果而需要支付任何赔偿金、相关诉讼费用，或因上述诉讼导致公司的生产、经营遭受损失，本人将承担公司因上述诉讼纠纷而产生的赔偿金、案件费用及生产、经营损失，以保证不因上述费用致使公司和公司未来上市后的公众股东遭受任何损失。 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |
| | ANGELICA PG HU;何烽;黄国永;贾滨;刘云;宁波大叶园林设备股份有限公司;涂必胜;吴军;徐来根;叶晓波;浙江金大叶控股有限公司;朱典悝 | 其他承诺 | 1、发行人的承诺公司<br>本次公开发行所得募集资金将用于公司主营业务发展。由于募集资金项目的建设及实施需要一定时间，在公司股本及净资产增加而募集资金投资项目尚未实现盈利时，如本次发行后净利润未实现相应幅度的增长，每股收益及净资产收益率等股东即期回报将出现一定幅度下降。为降低本次发行摊薄即期回报的影响，公司拟采取如下措施：（1）积极实施募投项目，提升公司盈利水平和综合竞争力本次募集资金投资项目紧密围绕公司现有主营业务，符合公司未来发展战略，有利于提高公司的持续盈利能力及市场 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |

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| | | | 竞争力。公司董事会对募集资金投资项目进行了充分的论证，在募集资金到位后，公司将积极推动募投项目的实施，积极拓展市场，进一步提高收入水平和盈利能力。（2）加强募集资金管理，确保募集资金规范和有效使用公司已按照《公司法》、《证券法》、《深圳证券交易所创业板股票上市规则》等法律、法规、规范性文件及《公司章程》的规定制定《募集资金管理制度》，对募集资金的专户存储、使用、投向变更、管理和监督进行了明确的规定。为保障公司规范、有效的使用募集资金，本次募集资金到账后，公司董事会将持续监督公司对募集资金进行专项存储、保障募集资金按照规定用于指定的投资项目、配合监管银行和保荐机构对募集资金使用的检查和监督，以保证募集资金合理规范使用，合理防范募集资金使用风险。（3）积极提升公司核心竞争力，规范内部制度公司将致力于进一步巩固和提升公司核心竞争优势、拓宽市场，加大研发投入，扩大产品与技术领先优势，努力实现收入水平与盈利能力的双重提升。公司将加强企业内部控制，发挥企业管控效能。推进全面预算管理，优化预算管理流程，加强成本管理，强化预算执行监督，全面有效地控制公司经营和管控风险，提升经营效率和盈利能力。（4）优化利润分配制度，强化投资者回报机制公司为进一步完善和健全利润分配政策，建立科学、持续、稳定的分红机制，增加利润分配决策透明度、维护公司股东利益，根据中国证监会《关于进一步落实上市公司现金分红有关事项的通知》、《上市公司监管指引第 3 号--上市公司现金分红》等相关文件规定，结合公司实际情况，制定了公司上市后三年股东分红回报规划，明确公司利润分配尤其是现金分红的具体条件、比例、分配形式和股票股利分配条件等，完善了公司利润分配的决策机制和利润分配政策的调整原则。本次发行完成后，公司将严格执行利润分配政策，在符合利润分配条件的情况下，积极推动对股东的利润分配，加大落实对投资者持续、稳定、科学的回报，从而切实保护公众投资者的合法权益。（5）不断完善公司治理，为公司发展提供制度保障公司将严格遵循《公司法》、《证券法》、《上市公司治理准则》等法律、法规和规范性文件的要求，不断优化治理结构、加强内部控制：确保股东能够充分行使权利；确保董事会能够按照法律、法规和公司章程的规定行使职权，作出科学、迅速和谨慎的决策；确保独立董事能够认真履行职责，维护公司整体利益，尤其是中小股东的合法权益；确保监事会能够独立有效地行使对董事、高级管理人员及公司财务的监督权和检查权，为公司发展提供制度保障。2、控股股东的承诺 为降低本次发行摊薄即期回报的影响，公司控股股东承诺：（1）不越权干预公司经营管理活动，不侵占公司利益； | | |

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| | | | （2）作为填补回报措施相关责任主体之一，若违反上述承诺或拒不履行上述承诺，本人同意按照中国证监会和深圳证券交易所等证券监管机构制定或发布的有关规定、规则，对本人作出相关处罚或采取相关管理措施。"3、公司全体董事、高级管理人员的承诺为降低本次发行摊薄即期回报的影响，公司的董事、高级管理人员承诺如下：1）本人承诺不会无偿或以不公平条件向其他单位或者个人输送利益，也不采用其他方式损害公司利益。（2）本人承诺对本单位/本人（企业）的职务消费行为进行约束。（3）本人承诺不动用公司资产从事与本单位/本人（企业）履行职责无关的投资、消费活动。（4）本人承诺由董事会或薪酬委员会制定的薪酬制度与公司填补回报措施的执行情况相挂钩。（5）本人承诺拟公布的公司股权激励的行权条件与公司填补回报措施的执行情况相挂钩。（6）自本承诺函出具日至发行人本次公开发行股票实施完毕前，若中国证监会作出关于填补回报措施及其承诺的其他新的监管规定，且上述承诺不能满足中国证监会该等规定时，本人承诺届时将按照中国证监会的最新规定出具补充承诺；（7）本人承诺切实履行发行人制定的有关填补回报措施以及对此作出的任何有关填补回报措施的承诺，若违反上述承诺并给发行人或者投资者造成损失的，本人愿意依法承担对发行人或者投资者的补偿责任。 | | | |
| | 宁波大叶园林设备股份有限公司 | 其他承诺 | 本公司在上市后将严格依照《公司法》、《中国证券监督管理委员会关于进一步落实上市公司现金分红有关事项的通知》、《公司章程（草案）》及公司未来三年股东回报规划等法律、法规、监管机构的规定及公司治理制度的规定执行利润分配政策。如遇相关法律、法规及规范性文件修订的，公司将及时根据该等修订调整公司利润分配政策并严格执行。如本公司未能依照本承诺严格执行利润分配政策的，本公司将依照未能履行承诺时的约束措施承担相应责任。 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |
| | 海通证券股份有限公司;上海东洲资产评估有限公司;天健会计师事务所（特殊普通合伙）;浙江天册律师事务所 | 其他承诺 | 1、海通证券股份有限公司承诺因本公司为发行人首次公开发行股票制作、出具的文件有虚假记载、误导性陈述或者重大遗漏，给投资者造成损失的，本公司将依法赔偿投资者损失。2、浙江天册律师事务所承诺本所为发行人首次公开发行人民币普通股股票并上市制作、出具的文件不存在虚假记载、误导性陈述或者重大遗漏的情形；若因本所为发行人首次公开发行制作、出具的文件有虚假记载、误导性陈述或者重大遗漏，给投资者造成直接经济损失的，本所将依法赔偿投资者损失。3、天健会计师事务所（特殊普通合伙）承诺因本所为发行人首次公开发行并在创业板上市制作、出具的文件存在虚假记载、误导性陈述或者重大遗漏，给投资者造成损失的，将依法赔偿投资者损失。4、上海东洲资产评估 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |

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| | | | 有限公司承诺如因本机构为发行人首次公开发行制作、出具的文件有虚假记载、误导性陈述或者重大遗漏，给投资者造成损失的，将依法赔偿投资者损失。 | | | |
| | ANGELICA PG HU;何烽;黄国永;贾滨;刘云;宁波大叶园林设备股份有限公司;舒亚波;涂必胜;吴军;徐来根;叶晓波;余珍金;浙江金大叶控股有限公司;朱典悝;祝莉琴 | 其他承诺 | 1、大叶股份承诺(1)如发行人承诺未能履行、确已无法履行或无法按期履行(相关法律法规、政策变化、自然灾害及其他不可抗力等发行人无法控制的客观因素导致的除外)，发行人承诺严格遵守下列约束措施：①如果发行人未履行招股说明书中披露的相关承诺事项，发行人将在股东大会及中国证监会指定报刊上公开说明未履行承诺的具体原因并向股东和社会公众投资者道歉。②如果因发行人未履行相关承诺事项，致使投资者在证券交易中遭受损失的，发行人将依法向投资者赔偿相关损失。③公司将对出现未履行承诺行为负有个人责任的董事、监事、高级管理人员采取调减或停发薪酬或津贴(如该等人员在公司领薪)等措施。(2)如因相关法律法规、政策变化、自然灾害及其他不可抗力等发行人无法控制的客观原因导致发行人承诺未能履行、确已无法履行或无法按期履行的，发行人将采取以下措施：①及时、充分披露发行人承诺未能履行、无法履行或无法按期履行的具体原因。②向发行人的投资者提出补充承诺或替代承诺(相关承诺需按法律、法规、公司章程的规定履行相关审批程序)，以尽可能保护投资者的权益。2、公司控股股东金大叶承诺(1)如本公司承诺未能履行、确已无法履行或无法按期履行(相关法律法规、政策变化、自然灾害及其他不可抗力等本公司无法控制的客观因素导致的除外)，本公司承诺严格遵守下列约束措施：①如果本公司未履行招股说明书中披露的相关承诺事项，本公司将在发行人股东大会及中国证监会指定报刊上公开说明未履行承诺的具体原因并向发行人股东和社会公众投资者道歉。②如果因本公司未履行招股说明书中披露的相关承诺事项而给发行人或者其他投资者造成损失的，本公司将向发行人或者其他投资者依法承担赔偿责任。③如果本公司未承担前述赔偿责任，发行人有权扣减本公司所获分配的现金分红用于承担前述赔偿责任。同时，在本公司未承担前述赔偿责任期间，不得转让所持有的发行人股份。④如果本公司因未履行相关承诺事项而获得收益的，所获收益归发行人所有。本公司在获得收益或知晓未履行相关承诺事项的事实之日起 5 个交易日内应将所获收益支付给发行人指定账户。(2)如因相关法律法规、政策变化、自然灾害及其他不可抗力等本人无法控制的客观原因导致本人承诺未能履行、确已无法履行或无法按期履行的，本人将采取以下措施：①及时、充分披露本人承诺未能履行、无法履行或无法按期履行的具体原因。②向投资者提出补充承诺或替代承诺(相关承诺需按法律、法规、公司章程的规定履行相关审批程序)，以 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |

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| | | | 尽可能保护投资者的权益。 | | | |
| | ANGELICA PG HU;宁波大叶园林设备股份有限公司;叶晓波;浙江金大叶控股有限公司 | 其他承诺 | 1、发行人的承诺:如中国证监会或深交所认定本公司不符合发行上市条件，以欺骗手段骗取发行注册，则本公司承诺将依法从投资者手中购回本次公开发行的全部新股。如上述情形发生于本公司本次公开发行的新股已完成发行但未上市交易之阶段内，则本公司将基于发行新股所获之募集资金，于上述情形发生之日起 5 个工作日内（或中国证监会、深交所要求的时间内），按照发行价格并加算银行同期存款利息返还给网上中签投资者及网下配售投资者。如上述情形发生于本公司本次公开发行的新股已上市交易之后，则本公司将于上述情形发生之日起 20 个交易日内（或中国证监会、深交所要求的时间内），按照发行价格或上述情形发生之日的二级市场收盘价格（以孰高者为准），与中国证监会或深交所认定的其他主体（如有）通过深交所交易系统（或其他合法方式）购回本公司本次公开发行的全部新股。本公司上市后发生除权除息事项的，上述发行价格做相应调整。如中国证监会或深交所还指定其他主体（控股股东、实际控制人）与公司一同购回股份的，公司将及时与该等主体协商确定各自承担的购回数量。如该等主体未能依照约定履行购回义务的，本公司对其未能履行完毕的部分承担连带的购回义务。上述购回的资金来源主要是公司自有资金，如自有资金不足的，公司将通过各种合法手段筹集资金。同时，控股股东、实际控制人也承诺给予公司必要的资金支持，以完成上述购回。公司在进行上述购回时，将严格遵守相关法律、法规及监管机构的规定，履行信息披露等义务及程序，保证购回能按时、顺利完成。2、控股股东金大叶的承诺:如中国证监会或深交所认定公司不符合发行上市条件，以欺骗手段骗取发行注册，本公司承诺将依法从投资者手中购回公司本次公开发行的全部新股。如上述情形发生于公司本次公开发行的新股已完成发行但未上市交易之阶段内，本公司将督促公司将基于发行新股所获之募集资金，于上述情形发生之日起 5 个工作日内（或中国证监会、深交所要求的时间内），按照发行价格并加算银行同期存款利息返还给网上中签投资者及网下配售投资者。如上述情形发生于公司本次公开发行的新股已上市交易之后，本公司将于上述情形发生之日起 20 个交易日内（或中国证监会、深交所要求的时间内），按照发行价格或上述情形发生之日的二级市场收盘价格（以孰高者为准），与中国证监会或深交所认定的其他主体（如有）通过深交所交易系统（或其他合法方式）购回公司本次公开发行的全部新股。公司上市后发生除权除息事项的，上述发行价格做相应调整。如中国证监会或深交所还指定其他主体（控股股东、实际控制人）与公司一同购回股份的，本公司将督促公司及 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |

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| | | | 时与该等主体协商确定各自承担的购回数量。如该等主体未能依照约定履行购回义务的，本公司将对其未能履行完毕的部分承担连带的购回义务。上述购回的资金来源主要是公司自有资金，如自有资金不足的，本公司将通过各种合法手段筹集资金。如公司在履行上述购回义务时资金不足的，本公司也承诺给予公司必要的资金支持，以完成上述购回。本公司在进行上述购回时，将严格遵守相关法律、法规及监管机构的规定，履行信息披露等义务及程序，保证购回能按时、顺利完成。3、实际控制人叶晓波、ANGELICA PG HU 的承诺:如中国证监会或深交所认定公司不符合发行上市条件，以欺骗手段骗取发行注册，本人承诺将依法从投资者手中购回公司本次公开发行的全部新股。如上述情形发生于公司本次公开发行的新股已完成发行但未上市交易之阶段内，本人将督促公司将基于发行新股所获之募集资金，于上述情形发生之日起 5 个工作日内（或中国证监会、深交所要求的时间内），按照发行价格并加算银行同期存款利息返还给网上中签投资者及网下配售投资者。如上述情形发生于公司本次公开发行的新股已上市交易之后，本人将于上述情形发生之日起 20 个交易日内（或中国证监会、深交所要求的时间内），按照发行价格或上述情形发生之日的二级市场收盘价格（以孰高者为准），与中国证监会或深交所认定的其他主体（如有）通过深交所交易系统（或其他合法方式）购回公司本次公开发行的全部新股。公司上市后发生除权除息事项的，上述发行价格做相应调整。如中国证监会或深交所还指定其他主体（控股股东、实际控制人）与公司一同购回股份的，本人将督促公司及时与该等主体协商确定各自承担的购回数量。如该等主体未能依照约定履行购回义务的，本人将对其未能履行完毕的部分承担连带的购回义务。上述购回的资金来源主要是公司自有资金，如自有资金不足的，本人将通过各种合法手段筹集资金。如公司在履行上述购回义务时资金不足的，本人也承诺给予公司必要的资金支持，以完成上述购回。本人在进行上述购回时，将严格遵守相关法律、法规及监管机构的规定，履行信息披露等义务及程序，保证购回能按时、顺利完成。 | | | |
| | ANGELICA PG HU;叶晓波;浙江金大叶控股有限公司 | 其他承诺 | 发行人控股股东金大叶、实际控制人叶晓波和 ANGELICA PG HU 承诺：如因国家有关部门要求公司及其子公司补缴此前应缴的社会保险费用及住房公积金，本公司/本人愿意全额承担补缴该等社会保险及住房公积金及相关费用的责任，并根据有关部门的要求及时予以缴纳；如因此给发行人及其子公司带来损失时，本公司/本人愿意无条件给予全额补偿，并不要求发行人支付任何形式的对价。 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |

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| | ANGELICA PG HU;何烽;黄国永;贾滨;刘云;宁波大叶园林设备股份有限公司;舒亚波;涂必胜;吴军;徐来根;叶晓波;余珍金;浙江金大叶控股有限公司;朱典悝;祝莉琴 | 其他承诺 | 1、大叶股份承诺若本次公开发行股票的招股说明书有虚假记载、误导性陈述或者重大遗漏，导致对判断公司是否符合法律规定的发行条件构成重大、实质影响的，公司将及时提出股份回购预案，并提交董事会、股东大会讨论，依法回购首次公开发行的全部新股，回购价格为回购当时公司股票二级市场价格，且不低于发行价并加上中国人民银行规定的同期同档次银行存款利息；若公司股票停牌，则回购价格不低于公司股票停牌前一日的平均交易价格，且不低于发行价并加上中国人民银行规定的同期同档次银行存款利息。在实施上述股份回购时，如法律法规、公司章程等另有规定的从其规定。若因公司本次公开发行股票的招股说明书有虚假记载、误导性陈述或者重大遗漏，致使投资者在证券交易中遭受损失的，将依法赔偿投资者损失。 | 2020 年 09 月 01 日 | 长期 | 正常履行中 |
| 股权激励承诺 | 宁波大叶园林设备股份有限公司 | / | 不为激励对象依本激励计划获取有关限制性股票提供贷款以及其他任何形式的财务资助，包括为其贷款提供担保。 | 2021 年 10 月 26 日 | 2026 年 5 月 24 日 | 正常履行中 |
| | 所有激励对象 | / | 本公司所有激励对象承诺，公司因信息披露文件中有虚假记载、误导性陈述或者重大遗漏，导致不符合授予权益或行使权益安排的，激励对象自相关信息披露文件被确认存在虚假记载、误导性陈述或者重大遗漏后，将由本激励计划所获得的全部利益返还公司。 | 2021 年 10 月 26 日 | 长期 | 正常履行中 |
| 承诺是否按时履行 | 是 | | | | | |

## 2、公司资产或项目存在盈利预测，且报告期仍处在盈利预测期间，公司就资产或项目达到原盈利预测及其原因做出说明

□适用 ☑不适用

## 二、控股股东及其他关联方对上市公司的非经营性占用资金情况

□适用 ☑不适用

公司报告期不存在控股股东及其他关联方对上市公司的非经营性占用资金。

## 三、违规对外担保情况

□适用 ☑不适用

公司报告期无违规对外担保情况。

## 四、董事会对最近一期“非标准审计报告”相关情况的说明

□适用 ☑不适用

## 五、董事会、监事会、独立董事（如有）对会计师事务所本报告期“非标准审计报告”的说明

□适用 ☑不适用

## 六、董事会关于报告期会计政策、会计估计变更或重大会计差错更正的说明

☑适用 □不适用

企业会计准则变化引起的会计政策变更：

1. 公司自 2022 年 1 月 1 日起执行财政部颁布的《企业会计准则解释第 15 号》“关于企业将固定资产达到预定可使用状态前或者研发过程中产出的产品或副产品对外销售的会计处理”规定，该项会计政策变更对公司财务报表无影响。

2. 公司自 2022 年 1 月 1 日起执行财政部颁布的《企业会计准则解释第 15 号》“关于亏损合同的判断”规定，该项会计政策变更对公司财务报表无影响。

3. 公司自 2022 年 11 月 30 日起执行财政部颁布的《企业会计准则解释第 16 号》“关于发行方分类为权益工具的金融工具相关股利的所得税影响的会计处理”规定，该项会计政策变更对公司财务报表无影响。

4. 公司自 2022 年 11 月 30 日起执行财政部颁布的《企业会计准则解释第 16 号》“关于企业将以现金结算的股份支付修改为以权益结算的股份支付的会计处理”规定，该项会计政策变更对公司财务报表无影响。

## 七、与上年度财务报告相比，合并报表范围发生变化的情况说明

☑适用 □不适用

| 公司名称 | 股权取得方式 | 股权取得时点 | 出资额 | 出资比例 |
|---|---|---|---|---|
| 大叶墨西哥 | 设立 | 2022 年 8 月 2 日 | 1,000 万美元 | 100.00% |
| 大叶电子商务 | 设立 | 2022 年 12 月 22 日 | 2,000 万人民币 | 100.00% |
| 大叶供应链 | 设立 | 2022 年 12 月 27 日 | 3,000 万人民币 | 100.00% |
| 摩克斯北美 | 设立 | 2022 年 6 月 21 日 | 1 万美元 | 100.00% |

## 八、聘任、解聘会计师事务所情况

现聘任的会计师事务所

| | |
|---|---|
| 境内会计师事务所名称 | 天健会计师事务所（特殊普通合伙） |
| 境内会计师事务所报酬（万元） | 75 |
| 境内会计师事务所审计服务的连续年限 | 5 |
| 境内会计师事务所注册会计师姓名 | 黄元喜,汤哲人 |
| 境内会计师事务所注册会计师审计服务的连续年限 | 1,2 |

是否改聘会计师事务所

□是 ☑否

聘请内部控制审计会计师事务所、财务顾问或保荐人情况

☑适用 □不适用

公司聘请天健会计师事务所编制了《关于宁波大叶园林设备股份有限公司内部控制的鉴证报告》，支付费用 10 万元。

## 九、年度报告披露后面临退市情况

□适用 ☑不适用

## 十、破产重整相关事项

□适用 ☑不适用

公司报告期未发生破产重整相关事项。

# 十一、重大诉讼、仲裁事项

☑适用 □不适用

| 诉讼(仲裁)基本情况 | 涉案金额（万元） | 是否形成预计负债 | 诉讼(仲裁)进展 | 诉讼(仲裁)审理结果及影响 | 诉讼(仲裁)判决执行情况 | 披露日期 | 披露索引 |
|---|---|---|---|---|---|---|---|
| 2020 年 5 月 26 日，MTD Products, Inc.向美国商务部和美国国际贸易委员会提出申请，要求对原产于中国的步进式汽油割草机（排量 196CC（含本数）以下）启动反倾销和反补贴调查，对原产于越南的前述产品启动反倾销调查。2020 年 6 月 16 日，美国商务部宣布对此案立案并启动"双反"调查。 | 0 | 否 | 美国国际贸易委员会（ITC）对进口自中国和越南的手扶式割草机作出反倾销和反补贴做出终裁裁决，认定存在倾销和政府补贴行为的涉案产品对美国国内产业造成了实质性损害。ITC 终裁结果刊登在联邦纪事（FR）上，终裁措施自刊登当天起生效。美国商务部将根据前述终裁裁决结果向美国海关出具征税令，征收反倾销、反补贴保证金。自 2021 年 7 月 9 日起，公司在对美国出口汽油割草机产品时，需按照 88.14%的反倾销税率和 14.17%的反补贴税率缴纳保证金。<br><br>2022 年 9 月 7 日，MTD 在对 DOC 质询作出回复的基础上，第三次提交反规避调查申请。2022 年 10 月 21 日，DOC 决定正式启动对中国涉案企业反规避进行调查。2022 年 10 月 27 日，此调查在美国联邦纪事上公布并生效。 | 终裁 | 行政复审中 | 2022 年 10 月 28 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 10 月 28 日披露的《关于美国对中国手扶式汽油割草机产品启动反规避调查的公告》（编号:2022-043） |
| 2021 年 4 月 19 日，应美国企业 MTD Products,Inc.于 2021 年 3 月 30 日提交的申请，美国商务部（U.S.DepartmentofCommerce，“DOC”）宣布对进口自中国的手扶式汽油扫雪机发起反倾销和反补贴调查。 | 0 | 否 | 美国国际贸易委员会（U.S.InternationalTradeCommission，“ITC”）对上述涉案产品做出反倾销和反补贴产业损害终裁在美国联邦纪事(FederalRegister,“FR”)上对外公布的通知，自此美国商务部所计算出的本案倾销及补贴终裁税率正式生效。<br>（1）裁定公司获得全国范围倾销税率为 223.07%、调整后倾销税率为 201.99%。<br>（2）裁定公司的补贴税率为 203.06%。 | 终裁 | 无 | 2022 年 06 月 29 日 | 详见巨潮资讯网（http://www.cninfo.com.cn）2022 年 6 月 29 日披露的《关于美国对中国手扶式汽油扫雪机反倾销、反补贴调查结果终裁生效的公告》（编号:2022-029） |

## 十二、处罚及整改情况

□适用 ☑不适用

公司报告期不存在处罚及整改情况。

## 十三、公司及其控股股东、实际控制人的诚信状况

□适用 ☑不适用

## 十四、重大关联交易

### 1、与日常经营相关的关联交易

□适用 ☑不适用

公司报告期未发生与日常经营相关的关联交易。

### 2、资产或股权收购、出售发生的关联交易

□适用 ☑不适用

公司报告期未发生资产或股权收购、出售的关联交易。

### 3、共同对外投资的关联交易

□适用 ☑不适用

公司报告期未发生共同对外投资的关联交易。

### 4、关联债权债务往来

□适用 ☑不适用

公司报告期不存在关联债权债务往来。

### 5、与存在关联关系的财务公司的往来情况

□适用 ☑不适用

公司与存在关联关系的财务公司与关联方之间不存在存款、贷款、授信或其他金融业务。

### 6、公司控股的财务公司与关联方的往来情况

□适用 ☑不适用

公司控股的财务公司与关联方之间不存在存款、贷款、授信或其他金融业务。

### 7、其他重大关联交易

□适用 ☑不适用

公司报告期无其他重大关联交易。

# 十五、重大合同及其履行情况

## 1、托管、承包、租赁事项情况

### （1） 托管情况

□适用 ☑不适用

公司报告期不存在托管情况。

### （2） 承包情况

□适用 ☑不适用

公司报告期不存在承包情况。

### （3） 租赁情况

☑适用 □不适用

租赁情况说明

2019 年 12 月 12 日，大叶北美与 STOCKBRIDGE 77 CORPORATE PARK, LLC 签订了《房屋租赁协议》。合同约定，出租方将位 于 3400St. Vardell Lane, Charlotte, North Carolina，租用面积为 11,223 平方英尺的房屋租赁给大叶北美使用，租赁期 限为 2020 年 1 月 1 日至 2023 年 12 月 31 日。2022 年租金 135,986.46 美元。

2020 年 8 月 26 日，大叶北美在美国南卡罗来纳州拉德森（Ladson）向 RW Stoney Ladson Industrial Owner,LLC 公司租赁 310,128 平方英尺面积仓库，靠近查尔斯顿和萨瓦纳两大港口。用于建设海外仓，组建自主物流仓储体系。租期 5 年，每 12 个月的租金分别是 1,659,184.8 美元、1,708,805.28 美元、1,761,527.04 美元、1,814,248.80 美元、1,870,071.84 美元。

2021 年 3 月 1 日，大叶泰国与 WHA EASTERN SEABOARD INDUSTRIAL ESTATE COMPANY LIMITED 签订了《房屋租赁协议》。合同约定，出租方将位于 911/27，911/28 Moo 5 Tambol Khao Khan Song,Amphur Sriracha,Chonburi,ThailandIN The Industrial Estate，租用面积为 8309 平方米的房屋租赁给大叶泰国使用，租赁期限为 2021 年 3 月 1 日至 2024 年 2 月 29 日。每月支付租金 1,620,255 泰铢。

为公司带来的损益达到公司报告期利润总额 10%以上的项目

☑适用 □不适用

| 出租方名称 | 租赁方名称 | 租赁资产情况 | 租赁资产涉及金额（万元） | 租赁起始日 | 租赁终止日 | 租赁收益（万元） | 租赁收益确定依据 | 租赁收益对公司影响 | 是否关联交易 | 关联关系 |
|---|---|---|---|---|---|---|---|---|---|---|
| RW Stoney Ladson Industrial Owner,LLC 公司 | 大叶北美 | 位于美国南卡罗来纳州拉德森（Ladson）310,128 平方英尺面积仓库 | | 2020 年 11 月 01 日 | 2025 年 10 月 31 日 | -1,315.97 | 市场定价 | 增加报告期内期间费用 1315.97 万元 | 否 | 不适用 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| WHA EASTERN SEABOARD INDUSTRIAL ESTATE COMPANY LIMITED | 大叶泰国 | 位于 911/27，911/28 Moo 5 Tambol Khao Khan Song,Amphur Sriracha,Chonburi,ThailandIN The Industrial Estate 8309 平方米房屋 | | 2021 年 03 月 01 日 | 2024 年 02 月 29 日 | -393.5 | 市场定价 | 增加报告期内成本及费用 393.5 万元 | 否 | 不适用 |

## 2、重大担保

☑适用 □不适用

单位：万元

| 公司及其子公司对外担保情况（不包括对子公司的担保） | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 担保对象名称 | 担保额度相关公告披露日期 | 担保额度 | 实际发生日期 | 实际担保金额 | 担保类型 | 担保物（如有） | 反担保情况（如有） | 担保期 | 是否履行完毕 | 是否为关联方担保 |
| 公司对子公司的担保情况 | | | | | | | | | | |
| 担保对象名称 | 担保额度相关公告披露日期 | 担保额度 | 实际发生日期 | 实际担保金额 | 担保类型 | 担保物（如有） | 反担保情况（如有） | 担保期 | 是否履行完毕 | 是否为关联方担保 |
| 领越智能 | | 10,000 | 2018 年 11 月 27 日 | 8,278 | 抵押 | 不动产 | 无 | 2018 年 11 月 27 日至 2023 年 9 月 23 日 | 否 | 否 |
| 领越智能 | | 10,000 | 2018 年 11 月 27 日 | 1,680 | 抵押 | 不动产 | 无 | 2018 年 11 月 27 日至 2023 年 9 月 23 日 | 是 | 否 |
| 领越智能 | 2021 年 04 月 20 日 | 20,000 | 2022 年 01 月 12 日 | 1,500 | 抵押 | 不动产 | 无 | 2018 年 11 月 27 日至 2023 年 9 月 23 日 | 否 | 否 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 领越智能 | | | 2021 年 11 月 05 日 | 500 | 抵押 | 不动产 | 无 | 2018 年 11 月 27 日至 2023 年 9 月 23 日 | 是 | 否 |
| 领越智能 | | | 2021 年 12 月 07 日 | 990 | 抵押 | 不动产 | 无 | 2018 年 11 月 27 日至 2023 年 9 月 23 日 | 是 | 否 |
| 领越智能 | 2022 年 04 月 19 日 | 20,000 | 2022 年 12 月 06 日 | 990 | 抵押 | 不动产 | 无 | 2018 年 11 月 27 日至 2023 年 9 月 23 日 | 否 | 否 |
| 领越智能 | | | 2022 年 05 月 30 日 | 10,000 | 一般保证、抵押 | 不动产 | 无 | 2022 年 5 月 9 日至 2025 年 5 月 8 日 | 否 | 否 |
| 领越智能 | | | 2022 年 12 月 15 日 | 230 | 一般保证 | | 无 | 2022 年 09 月 21 日至 2023 年 09 月 20 日 | 否 | 否 |
| 领越智能 | | | 2022 年 12 月 19 日 | 230 | 一般保证 | | 无 | 2022 年 09 月 21 日至 2023 年 09 月 20 日 | 否 | 否 |
| 领越智能 | | | 2022 年 12 月 21 日 | 230 | 一般保证 | | 无 | 2022 年 09 月 21 日至 2023 年 09 月 20 日 | 否 | 否 |
| 领越智能 | | | 2022 年 12 月 26 日 | 230 | 一般保证 | | 无 | 2022 年 09 月 21 日至 2023 年 09 月 20 日 | 否 | 否 |
| 领越智能 | | | 2022 年 12 月 26 日 | 99 | 一般保证 | | 无 | 2022 年 09 月 21 日至 2023 年 09 月 20 日 | 否 | 否 |
| 领越智能 | | | 2022 年 12 月 29 日 | 298 | 一般保证 | | 无 | 2022 年 09 月 21 日至 | 否 | 否 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 2023 年 09 月 20 日 | | |
| 大叶泰国 | 2022 年 04 月 19 日 | 20,000 | | 0 | | | 无 | | 否 | 否 |
| 大叶北美 | 2022 年 04 月 19 日 | 60,000 | | 0 | | | 无 | | 否 | 否 |
| 报告期内审批对子公司担保额度合计（B1） | | | 100,000 | 报告期内对子公司担保实际发生额合计（B2） | | | | | | 13,807 |
| 报告期末已审批的对子公司担保额度合计（B3） | | | 109,778 | 报告期末对子公司实际担保余额合计（B4） | | | | | | 22,085 |
| 子公司对子公司的担保情况 | | | | | | | | | | |
| 担保对象名称 | 担保额度相关公告披露日期 | 担保额度 | 实际发生日期 | 实际担保金额 | 担保类型 | 担保物（如有） | 反担保情况（如有） | 担保期 | 是否履行完毕 | 是否为关联方担保 |
| 公司担保总额（即前三大项的合计） | | | | | | | | | | |
| 报告期内审批担保额度合计（A1+B1+C1） | | | 100,000 | 报告期内担保实际发生额合计（A2+B2+C2） | | | | | | 13,807 |
| 报告期末已审批的担保额度合计（A3+B3+C3） | | | 109,778 | 报告期末实际担保余额合计（A4+B4+C4） | | | | | | 22,085 |
| 实际担保总额（即 A4+B4+C4）占公司净资产的比例 | | | | | | | | | | 23.15% |
| 其中： | | | | | | | | | | |
| 为股东、实际控制人及其关联方提供担保的余额（D） | | | | | | | | | | 0 |
| 直接或间接为资产负债率超过 70%的被担保对象提供的债务担保余额（E） | | | | | | | | | | 0 |
| 担保总额超过净资产 50%部分的金额（F） | | | | | | | | | | 0 |
| 上述三项担保金额合计（D+E+F） | | | | | | | | | | 0 |

采用复合方式担保的具体情况说明

## 3、委托他人进行现金资产管理情况

### （1） 委托理财情况

□适用 ☑不适用

公司报告期不存在委托理财。

### （2） 委托贷款情况

□适用 ☑不适用

公司报告期不存在委托贷款。

### 4、其他重大合同

□适用 ☑不适用

公司报告期不存在其他重大合同。

## 十六、其他重大事项的说明

☑适用 □不适用

**公司向不特定对象发行可转换公司债券**

公司于 2022 年 5 月 20 日召开的第二届董事会第十九次会议、第二届监事会第十四次会议审议通过《关于公司向不特定对象发行可转换公司债券方案的议案》等议案，对照上市公司向不特定对象发行可转换公司债券相关资格、条件的要求进行认真自查，认为公司符合现行法律法规中关于上市公司向不特定对象发行可转换公司债券的规定，具备向不特定对象发行可转换公司债券的条件。

公司于 2022 年 6 月 8 日召开的 2022 年第一次临时股东大会审议通过《关于公司向不特定对象发行可转换公司债券预案的议案》等与本次发行有关的议案。

2022 年 7 月 6 日，公司收到深圳证券交易所下发的《关于受理宁波大叶园林设备股份有限公司向不特定对象发行可转换公司债券申请文件的通知》（深证上审〔2022〕353 号）。深交所对公司报送的向不特定对象发行可转换公司债券募集说明书及相关申请文件进行了核对，认为申请文件齐备，决定予以受理。

2022 年 7 月 13 日，公司收到深圳证券交易所出具的《关于宁波大叶园林设备股份有限公司申请向不特定对象发行可转换公司债券的审核问询函》，深交所上市审核机构对公司向不特定对象发行可转换公司债券的申请文件进行了审核，并形成审核问询问题。公司按照审核问询函的要求，会同相关中介机构对审核问询函所列问题进行了认真研究和逐项答复，并根据要求对审核问询函回复进行公开披露，具体内容详见公司于 2022 年 8 月 1 日在中国证监会指定创业板信息披露平台巨潮资讯网（www.cninfo.com.cn）上披露的《宁波大叶园林设备股份有限公司与海通证券股份有限公司〈关于宁波大叶园林设备股份有限公司申请向不特定对象发行可转换公司债券的审核问询函〉的回复》等相关文件。

公司收到审核问询函及进一步的审核意见后，会同相关中介机构就审核问询函中的相关问题进行了认真研究和逐项落实，对申请文件进行了相应补充和修订，并将财务数据更新至 2022 年半年度，同时，公司于 2022 年 8 月 31 日召开第二届董事会第二十一次会议及第二届监事会第十六次会议，审议通过了《向不特定对象发行可转换公司债券募集资金使用可行性分析报告（修订稿）的议案》，具体内容详见公司于 2022 年 9 月 1 日在巨潮资讯（http://www.cninfo.com.cn）披露的相关公告文件。

2022 年 11 月 10 日，深圳证券交易所创业板上市委员会召开 2022 年第 78 次上市委员会审议会议，对公司向不特定对象发行可转换公司债券的申请进行了审核。根据会议审核结果，公司本次发行的申请符合发行条件、上市条件和信息披露要求。

2023 年 1 月 18 日，公司披露了《关于向不特定对象发行可转换公司债券申请获得中国证券监督管理委员会同意注册批复的公告》，公司收到中国证券监督管理委员会出具的《关于同意宁波大叶园林设备股份有限公司向不特定对象发行可转换公司债券注册的批复》（证监许可〔2023〕44 号），同意公司向不特定对象发行可转换公司债券的注册申请。

## 十七、公司子公司重大事项

□适用 ☑不适用

# 第七节 股份变动及股东情况

## 一、股份变动情况

### 1、股份变动情况

单位：股

| | 本次变动前 | | 本次变动增减（＋，－） | | | | | 本次变动后 | |
|---|---|---|---|---|---|---|---|---|---|
| | 数量 | 比例 | 发行新股 | 送股 | 公积金转股 | 其他 | 小计 | 数量 | 比例 |
| 一、有限售条件股份 | 105,000,000 | 65.62% | | | | | | 105,000,000 | 65.62% |
| 1、国家持股 | | | | | | | | | |
| 2、国有法人持股 | | | | | | | | | |
| 3、其他内资持股 | 61,800,000 | 38.62% | | | | | | 61,800,000 | 38.62% |
| 其中：境内法人持股 | 61,800,000 | 38.62% | | | | | | 61,800,000 | 38.62% |
| 境内自然人持股 | | | | | | | | | |
| 4、外资持股 | 43,200,000 | 27.00% | | | | | | 43,200,000 | 27.00% |
| 其中：境外法人持股 | 43,200,000 | 27.00% | | | | | | 43,200,000 | 27.00% |
| 境外自然人持股 | | | | | | | | | |
| 二、无限售条件股份 | 55,000,000 | 34.38% | | | | | | 55,000,000 | 34.38% |
| 1、人民币普通股 | 55,000,000 | 34.38% | | | | | | 55,000,000 | 34.38% |
| 2、境内上市的外资股 | | | | | | | | | |
| 3、境外上市的外资股 | | | | | | | | | |
| 4、其他 | | | | | | | | | |
| 三、股份总数 | 160,000,000 | 100.00% | | | | | | 160,000,000 | 100.00% |

股份变动的原因

□适用 ☑不适用

股份变动的批准情况

□适用 ☑不适用

股份变动的过户情况

□适用 ☑不适用

股份变动对最近一年和最近一期基本每股收益和稀释每股收益、归属于公司普通股股东的每股净资产等财务指标的影响

□适用 ☑不适用

公司认为必要或证券监管机构要求披露的其他内容

□适用 ☑不适用

### 2、限售股份变动情况

□适用 ☑不适用

## 二、证券发行与上市情况

### 1、报告期内证券发行（不含优先股）情况

□适用 ☑不适用

### 2、公司股份总数及股东结构的变动、公司资产和负债结构的变动情况说明

□适用 ☑不适用

### 3、现存的内部职工股情况

□适用 ☑不适用

## 三、股东和实际控制人情况

### 1、公司股东数量及持股情况

单位：股

| 报告期末普通股股东总数 | 13,980 | 年度报告披露日前上一月末普通股股东总数 | 14,522 | 报告期末表决权恢复的优先股股东总数（如有）（参见注 9） | 0 | 年度报告披露日前上一月末表决权恢复的优先股股东总数（如有）（参见注 9） | 0 | 持有特别表决权股份的股东总数（如有） | 0 |
|---|---|---|---|---|---|---|---|---|---|
| 持股 5%以上的股东或前 10 名股东持股情况 | | | | | | | | | |
| 股东名称 | 股东性质 | 持股比例 | 报告期末持股数量 | 报告期内增减变动情况 | 持有有限售条件的股份数量 | 持有无限售条件的股份数量 | 质押、标记或冻结情况 | | |
| | | | | | | | 股份状态 | 数量 | |
| 浙江金大叶控股有限公司 | 境内非国有法人 | 33.00% | 52,800,000 | 0 | 52,800,000 | | | | |
| 香港谷泰國際有限公司 | 境外法人 | 18.00% | 28,800,000 | 0 | 28,800,000 | | | | |
| 香港金德國際控股有限公司 | 境外法人 | 9.00% | 14,400,000 | 0 | 14,400,000 | | | | |
| 余姚德创骏博投资合伙企业（有限合伙） | 境内非国有法人 | 5.63% | 9,000,000 | 0 | 9,000,000 | | | | |
| 宁波梅山保税港区恒丰众创投资合伙企业（有限合伙） | 境内非国有法人 | 2.12% | 3,398,000 | -499,000 | 0 | 3,398,000 | | | |
| 陈海华 | 境内自然人 | 1.42% | 2,266,636 | 2,266,636 | 0 | 2,266,636 | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 张建飞 | 境内自然人 | 1.11% | 1,772,137 | 1,772,137 | 0 | 1,772,137 | | |
| 中国建设银行股份有限公司－交银施罗德经济新动力混合型证券投资基金 | 其他 | 0.52% | 832,544 | 832,544 | 0 | 832,544 | | |
| 王爱香 | 境内自然人 | 0.51% | 823,214 | 823,214 | 0 | 823,214 | | |
| 招商银行股份有限公司－交银施罗德创新领航混合型证券投资基金 | 其他 | 0.38% | 613,842 | 613,842 | 0 | 613,842 | | |
| 上述股东关联关系或一致行动的说明 | 股东浙江金大叶控股有限公司、香港谷泰国际有限公司、香港金德国际控股有限公司、余姚德创骏博投资合伙企业（有限合伙）受同一实际控制人叶晓波控制，为一致行动人关系。除此之外，公司未知其他股东之间是否存在关联关系，也未知是否属于《上市公司收购管理办法》规定的一致行动人。 | | | | | | | |
| 上述股东涉及委托/受托表决权、放弃表决权情况的说明 | 不适用 | | | | | | | |
| 前 10 名无限售条件股东持股情况 | | | | | | | | |
| 股东名称 | 报告期末持有无限售条件股份数量 | | | | | 股份种类 | | |
| | | | | | | 股份种类 | 数量 | |
| 宁波梅山保税港区恒丰众创投资合伙企业（有限合伙） | 3,398,000 | | | | | 人民币普通股 | 3,398,000 | |
| 陈海华 | 2,266,636 | | | | | 人民币普通股 | 2,266,636 | |
| 张建飞 | 1,772,137 | | | | | 人民币普通股 | 1,772,137 | |
| 中国建设银行股份有限公司－交银施罗德经济新动力混合型证券投资基金 | 832,544 | | | | | 人民币普通股 | 832,544 | |
| 王爱香 | 823,214 | | | | | 人民币普通股 | 823,214 | |
| 招商银行股份有限公司－交银施罗德创新领航混合型证券投资基金 | 613,842 | | | | | 人民币普通股 | 613,842 | |
| 李建幸 | 454,200 | | | | | 人民币普通股 | 454,200 | |
| 葛炳校 | 285,900 | | | | | 人民币普通股 | 285,900 | |
| 何志坚 | 264,369 | | | | | 人民币普通股 | 264,369 | |
| 青骊投资管理（上海）有限公司－青骊汇敏私募证券投 | 255,200 | | | | | 人民币普通股 | 255,200 | |

| | | | |
|---|---|---|---|
| 资基金 | | | |
| 前 10 名无限售流通股股东之间，以及前 10 名无限售流通股股东和前 10 名股东之间关联关系或一致行动的说明 | 公司未知前 10 名无限售流通股股东之间是否存在关联关系，也未知是否属于《上市公司收购管理办法》规定的一致行动人。<br>公司未知前 10 名无限售流通股股东和前 10 名股东之间是否存在关联关系，也未知是否属于《上市公司收购管理办法》规定的一致行动人。 | | |
| 参与融资融券业务股东情况说明（如有）（参见注 5） | 公司股东陈海华通过普通证券账户持有 0 股，通过中信证券股份有限公司客户信用交易担保证券账户持有 2,266,636 股，合计持有 2,266,636 股。<br>公司股东王爱香通过普通证券账户持有 0 股，通过中泰证券股份有限公司客户信用交易担保证券账户持有 823,214 股，合计持 823,214 股。 | | |

公司是否具有表决权差异安排

□适用 ☑不适用

公司前 10 名普通股股东、前 10 名无限售条件普通股股东在报告期内是否进行约定购回交易

□是 ☑否

公司前 10 名普通股股东、前 10 名无限售条件普通股股东在报告期内未进行约定购回交易。

## 2、公司控股股东情况

控股股东性质：自然人控股、外商控股

控股股东类型：法人

| 控股股东名称 | 法定代表人/单位负责人 | 成立日期 | 组织机构代码 | 主要经营业务 |
|---|---|---|---|---|
| 浙江金大叶控股有限公司 | 叶晓波 | 2016 年 08 月 18 日 | 91330281MA282GTG8W | 实业投资,店铺、厂房租赁,日用品批发、零售,营销策划及会务服务,房地产开发及销售。（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） |
| 控股股东报告期内控股和参股的其他境内外上市公司的股权情况 | 无 | | | |

控股股东报告期内变更

□适用 ☑不适用

公司报告期控股股东未发生变更。

## 3、公司实际控制人及其一致行动人

实际控制人性质：境内自然人

实际控制人类型：自然人

| 实际控制人姓名 | 与实际控制人关系 | 国籍 | 是否取得其他国家或地区居留权 |
|---|---|---|---|
| 叶晓波 | 本人 | 中国 | 否 |
| ANGELICA PG HU | 一致行动（含协议、亲属、同一控制） | 澳大利亚 | 是 |
| 主要职业及职务 | 见本年报“第四节 公司治理”之“七 、董事、监事和高级管理人员情况”之二、任职情况：“公司现任董事、监事、高级管理人员专业背景、主要工作经历以及目前在公司的主要职责” | | |

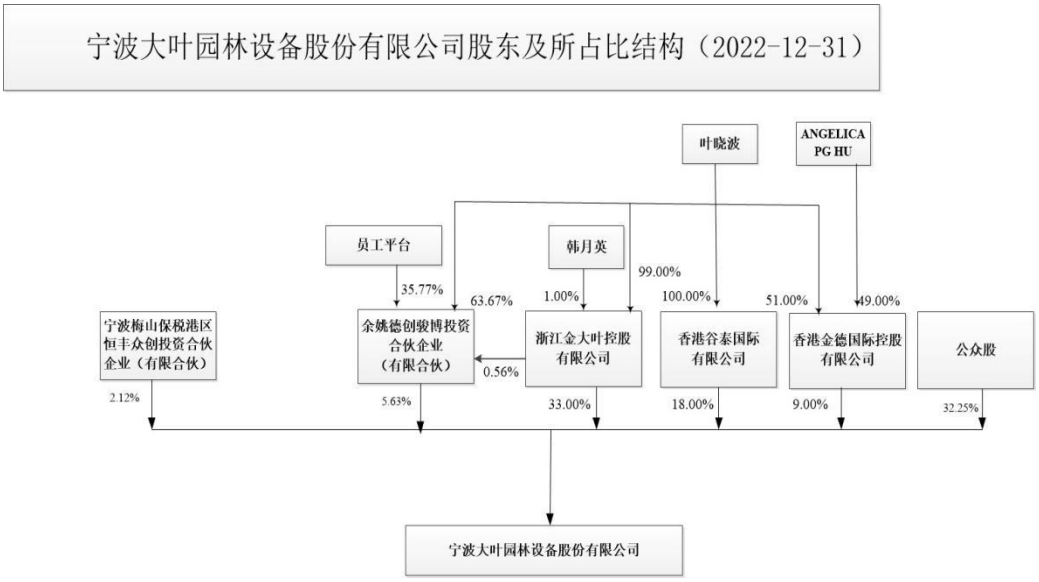
| | |
|---|---|
| 过去 10 年曾控股的境内外上市公司情况 | 无 |

实际控制人报告期内变更

□适用 ☑不适用

公司报告期实际控制人未发生变更。

公司与实际控制人之间的产权及控制关系的方框图




实际控制人通过信托或其他资产管理方式控制公司

□适用 ☑不适用

### 4、公司控股股东或第一大股东及其一致行动人累计质押股份数量占其所持公司股份数量比例达到 80%

□适用 ☑不适用

### 5、其他持股在 10%以上的法人股东

☑适用 □不适用

| 法人股东名称 | 法定代表人/单位负责人 | 成立日期 | 注册资本 | 主要经营业务或管理活动 |
|---|---|---|---|---|
| 香港谷泰 | 叶晓波 | 2009 年 12 月 21 日 | 10,000 港币 | 主要从事实业投资业务 |

### 6、控股股东、实际控制人、重组方及其他承诺主体股份限制减持情况

☑适用 □不适用

控股股东和实际控制人关于公司股份限制减持情况请参见本报告“第六节重要事项”、“一、承诺事项履行情况”。

## 四、股份回购在报告期的具体实施情况

股份回购的实施进展情况

□适用 ☑不适用

采用集中竞价交易方式减持回购股份的实施进展情况

□适用 ☑不适用

# 第八节 优先股相关情况

□适用 ☑不适用

报告期公司不存在优先股。

# 第九节 债券相关情况

□适用 ☑不适用

# 第十节 财务报告

## 一、审计报告

| | |
|---|---|
| 审计意见类型 | 标准的无保留意见 |
| 审计报告签署日期 | 2023 年 04 月 17 日 |
| 审计机构名称 | 天健会计师事务所(特殊普通合伙) |
| 审计报告文号 | 天健审〔2023〕2628 号 |
| 注册会计师姓名 | 黄元喜、汤哲人 |

审计报告正文

宁波大叶园林设备股份有限公司全体股东：

**一、审计意见**

我们审计了宁波大叶园林设备股份有限公司（以下简称大叶股份公司）财务报表，包括 2022 年 12 月 31 日的合并及母公司资产负债表，2022 年度的合并及母公司利润表、合并及母公司现金流量表、合并及母公司所有者权益变动表，以及相关财务报表附注。

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，公允反映了大叶股份公司 2022 年 12 月 31 日的合并及母公司财务状况，以及 2022 年度的合并及母公司经营成果和现金流量。

**二、形成审计意见的基础**

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，我们独立于大叶股份公司，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。

**三、关键审计事项**

关键审计事项是我们根据职业判断，认为对本期财务报表审计最为重要的事项。这些事项的应对以对财务报表整体进行审计并形成审计意见为背景，我们不对这些事项单独发表意见。

**（一）收入确认**

1. 事项描述

相关信息披露参见财务报表附注五 25 收入、财务报表附注七 33 及财务报表附注十六 6 分部信息。

大叶股份公司的营业收入主要来源于销售园林机械设备，2022 年度，大叶股份公司的营业收入为 147,157.50 万元。

由于营业收入是大叶股份公司的关键业绩指标之一，可能存在大叶股份公司管理层（以下简称管理层）通过不恰当的收入确认以达到特定目标或预期的固有风险。因此，我们将收入确认识别为关键审计事项。

2. 审计应对

针对收入确认，我们实施的审计程序主要包括：

（1）了解与收入确认相关的关键内部控制，评价其设计和执行是否有效，并测试相关内部控制的运行有效性；

（2）检查主要客户合同，了解主要合同条款或条件，评价收入确认方法是否适当；

（3）对营业收入及毛利率按年度、月度、主要产品、主要客户等实施分析程序，识别是否存在重大或异常波动，并查明波动原因；

（4）我们抽选主要客户执行函证程序，向被询证客户函证应收账款余额、预收款项余额和销售收入金额，并核对函证结果；

（5）对于出口销售，获取海关电子口岸数据并与账面记录核对、采取抽样方法，检查大额销售合同、销售订单以及对应的发票、出口报关单、货运提单、销售发票等支持性文件；对境外子公司直接销售，检查了供应商系统的订单和对应发票、提货单、出库单等；针对国内销售，采取抽样方法，检查大额销售合同、销售订单及对应的发票、出库单、运货单、签收单等；

（6）执行收入截止性测试程序，对资产负债表日前后确认的营业收入核对出库单、发货单、出口报关单、货运提单等支持性文件，评价营业收入是否在恰当期间确认；

（7）获取资产负债表日后的销售退回记录，检查是否存在资产负债表日不满足收入确认条件的情况；

（8）检查与营业收入相关的信息是否已在财务报表中作出恰当列报。

**（二）存货的减值**

1. 事项描述

如大叶股份公司财务报表附注七 7 所述，截至 2022 年 12 月 31 日，大叶股份公司存货账面余额为 95,685.65 万元，跌价准备金额为 597.95 万元，账面价值为 95,087.71 万元，存货跌价准备计提是否充分对财务报表影响较大。存货的可变现净值以预计售价扣除至完工时估计将要发生的成本（如相关）、销售费用以及相关税费后的金额确定。

由于该事项涉及金额较大且需要管理层作出重大判断，为此我们将存货跌价准备确定为关键审计事项。

2. 审计应对

我们实施的审计程序主要包括：

（1）了解与存货减值相关的关键内部控制，评价其设计和执行是否有效，并测试相关内部控制的运行有效性；

（2）执行存货监盘程序，检查存货的数量及质量等状况；

（3） 取得大叶股份公司年末存货库龄清单并对长库龄的存货进行相关分析；

（4）取得大叶股份公司期末尚未执行的订单，比较期末产成品单位成本与订单上的售价扣除估计的销售费用以及相关税费后的金额，并判断期末产成品是否存在减值迹象；

（5）取得大叶股份公司期末存货跌价准备计算表并进行复核；

（6）检查以前年度计提的存货跌价准备本期变化情况，复核存货跌价准备转回或转销是否合理；

（7）抽取部分于 2022 年 12 月 31 日后销售的存货，测试实际售价与预计售价的差别；

（8）检查与存货减值相关的信息是否已在财务报表中作出恰当列报。

**四、其他信息**

管理层对其他信息负责。其他信息包括年度报告中涵盖的信息，但不包括财务报表和我们的审计报告。

我们对财务报表发表的审计意见不涵盖其他信息，我们也不对其他信息发表任何形式的鉴证结论。

结合我们对财务报表的审计，我们的责任是阅读其他信息，在此过程中，考虑其他信息是否与财务报表或我们在审计过程中了解到的情况存在重大不一致或者似乎存在重大错报。

基于我们已执行的工作，如果我们确定其他信息存在重大错报，我们应当报告该事实。在这方面，我们无任何事项需要报告。

**五、管理层和治理层对财务报表的责任**

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。

在编制财务报表时，管理层负责评估大叶股份公司的持续经营能力，披露与持续经营相关的事项（如适用），并运用持续经营假设，除非计划进行清算、终止运营或别无其他现实的选择。

大叶股份公司治理层（以下简称治理层）负责监督大叶股份公司的财务报告过程。

**六、注册会计师对财务报表审计的责任**

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。

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：

（一）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。

（二）了解与审计相关的内部控制，以设计恰当的审计程序。

（三）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。

（四）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，就可能导致对大叶股份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大叶股份公司不能持续经营。

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

（六）就大叶股份公司中实体或业务活动的财务信息获取充分、适当的审计证据，以对财务报表发表审计意见。我们负责指导、监督和执行集团审计，并对审计意见承担全部责任。

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。

我们还就已遵守与独立性相关的职业道德要求向治理层提供声明，并与治理层沟通可能被合理认为影响我们独立性的所有关系和其他事项，以及相关的防范措施（如适用）。

从与治理层沟通过的事项中，我们确定哪些事项对本期财务报表审计最为重要，因而构成关键审计事项。我们在审计报告中描述这些事项，除非法律法规禁止公开披露这些事项，或在极少数情形下，如果合理预期在审计报告中沟通某事项造成的负面后果超过在公众利益方面产生的益处，我们确定不应在审计报告中沟通该事项。

天健会计师事务所（特殊普通合伙）　　中国注册会计师：

（项目合伙人）

中国·杭州　　中国注册会计师：

二〇二三年四月十七日

# 二、财务报表

财务附注中报表的单位为：元

## 1、合并资产负债表

编制单位：宁波大叶园林设备股份有限公司

2022 年 12 月 31 日

单位：元

| 项目 | 2022 年 12 月 31 日 | 2022 年 1 月 1 日 |
| --- | --- | --- |
| 流动资产： | | |
| 货币资金 | 113,030,472.81 | 118,869,756.32 |
| 结算备付金 | | |
| 拆出资金 | | |
| 交易性金融资产 | 611,893.28 | 7,343,648.23 |
| 衍生金融资产 | | |
| 应收票据 | | |
| 应收账款 | 243,825,670.38 | 423,768,882.26 |
| 应收款项融资 | 50,000,000.00 | |
| 预付款项 | 18,630,153.24 | 11,244,028.90 |
| 应收保费 | | |
| 应收分保账款 | | |
| 应收分保合同准备金 | | |
| 其他应收款 | 8,580,027.96 | 8,460,148.49 |
| 其中：应收利息 | | |
| 应收股利 | | |
| 买入返售金融资产 | | |
| 存货 | 950,877,082.12 | 859,289,094.19 |
| 合同资产 | | |
| 持有待售资产 | | |
| 一年内到期的非流动资产 | | |
| 其他流动资产 | 46,603,133.20 | 51,052,279.07 |
| 流动资产合计 | 1,432,158,432.99 | 1,480,027,837.46 |
| 非流动资产： | | |
| 发放贷款和垫款 | | |
| 债权投资 | | |
| 其他债权投资 | | |
| 长期应收款 | | |
| 长期股权投资 | | |
| 其他权益工具投资 | | |
| 其他非流动金融资产 | | |
| 投资性房地产 | | |
| 固定资产 | 792,529,776.92 | 732,571,921.18 |
| 在建工程 | 152,794,862.81 | 64,393,965.14 |

| | | |
|---|---|---|
| 生产性生物资产 | | |
| 油气资产 | | |
| 使用权资产 | 35,123,344.47 | 46,305,305.08 |
| 无形资产 | 166,277,110.30 | 171,587,741.36 |
| 开发支出 | | |
| 商誉 | | |
| 长期待摊费用 | 1,574,020.53 | |
| 递延所得税资产 | 26,451,120.46 | 17,573,348.02 |
| 其他非流动资产 | 12,438,400.00 | |
| 非流动资产合计 | 1,187,188,635.49 | 1,032,432,280.78 |
| 资产总计 | 2,619,347,068.48 | 2,512,460,118.24 |
| 流动负债： | | |
| 短期借款 | 842,833,293.36 | 698,397,434.63 |
| 向中央银行借款 | | |
| 拆入资金 | | |
| 交易性金融负债 | 2,649,367.34 | 395,163.58 |
| 衍生金融负债 | | |
| 应付票据 | 152,188,779.40 | 154,317,500.00 |
| 应付账款 | 424,365,998.16 | 484,472,012.74 |
| 预收款项 | | |
| 合同负债 | 1,017,450.48 | 1,983,603.57 |
| 卖出回购金融资产款 | | |
| 吸收存款及同业存放 | | |
| 代理买卖证券款 | | |
| 代理承销证券款 | | |
| 应付职工薪酬 | 21,473,171.57 | 34,663,058.11 |
| 应交税费 | 15,475,497.67 | 10,677,306.84 |
| 其他应付款 | 854,804.93 | 387,858.17 |
| 其中：应付利息 | | |
| 应付股利 | | |
| 应付手续费及佣金 | | |
| 应付分保账款 | | |
| 持有待售负债 | | |
| 一年内到期的非流动负债 | 23,669,265.07 | 27,275,481.67 |
| 其他流动负债 | | |
| 流动负债合计 | 1,484,527,627.98 | 1,412,569,419.31 |
| 非流动负债： | | |
| 保险合同准备金 | | |
| 长期借款 | 149,955,970.22 | 99,729,093.39 |
| 应付债券 | | |
| 其中：优先股 | | |
| 永续债 | | |

| | | |
|---|---|---|
| 租赁负债 | 22,700,487.75 | 34,522,101.05 |
| 长期应付款 | | |
| 长期应付职工薪酬 | | |
| 预计负债 | | |
| 递延收益 | 8,319,491.25 | 8,022,353.49 |
| 递延所得税负债 | | 1,101,547.23 |
| 其他非流动负债 | | |
| 非流动负债合计 | 180,975,949.22 | 143,375,095.16 |
| 负债合计 | 1,665,503,577.20 | 1,555,944,514.47 |
| 所有者权益： | | |
| 股本 | 160,000,000.00 | 160,000,000.00 |
| 其他权益工具 | | |
| 其中：优先股 | | |
| 永续债 | | |
| 资本公积 | 455,164,859.85 | 450,059,488.42 |
| 减：库存股 | | |
| 其他综合收益 | -1,784,862.59 | -3,556,327.38 |
| 专项储备 | | |
| 盈余公积 | 44,374,749.04 | 40,835,988.95 |
| 一般风险准备 | | |
| 未分配利润 | 296,088,744.98 | 309,176,453.78 |
| 归属于母公司所有者权益合计 | 953,843,491.28 | 956,515,603.77 |
| 少数股东权益 | | |
| 所有者权益合计 | 953,843,491.28 | 956,515,603.77 |
| 负债和所有者权益总计 | 2,619,347,068.48 | 2,512,460,118.24 |

法定代表人：叶晓波　　主管会计工作负责人：吴伯凡　　会计机构负责人：吴伯凡

## 2、母公司资产负债表

单位：元

| 项目 | 2022 年 12 月 31 日 | 2022 年 1 月 1 日 |
|---|---|---|
| 流动资产： | | |
| 货币资金 | 48,782,387.84 | 70,715,682.36 |
| 交易性金融资产 | 611,893.28 | 7,343,648.23 |
| 衍生金融资产 | | |
| 应收票据 | | |
| 应收账款 | 212,090,968.97 | 508,232,642.76 |
| 应收款项融资 | 50,000,000.00 | |
| 预付款项 | 12,615,341.96 | 22,228,830.66 |
| 其他应收款 | 601,247,037.31 | 313,824,458.08 |
| 其中：应收利息 | | |
| 应收股利 | | |
| 存货 | 337,341,423.35 | 526,881,285.27 |
| 合同资产 | | |
| 持有待售资产 | | |
| 一年内到期的非流动资产 | | |
| 其他流动资产 | 24,416,408.57 | 13,645,123.39 |

| | | |
|---|---|---|
| 流动资产合计 | 1,287,105,461.28 | 1,462,871,670.75 |
| 非流动资产： | | |
| 债权投资 | | |
| 其他债权投资 | | |
| 长期应收款 | | |
| 长期股权投资 | 608,474,429.54 | 589,424,795.64 |
| 其他权益工具投资 | | |
| 其他非流动金融资产 | | |
| 投资性房地产 | | |
| 固定资产 | 156,145,441.47 | 136,521,841.10 |
| 在建工程 | 61,378,832.72 | 16,604,027.99 |
| 生产性生物资产 | | |
| 油气资产 | | |
| 使用权资产 | | |
| 无形资产 | 36,678,814.69 | 37,444,942.26 |
| 开发支出 | | |
| 商誉 | | |
| 长期待摊费用 | 519,147.80 | |
| 递延所得税资产 | 6,626,403.76 | 4,105,844.67 |
| 其他非流动资产 | 68,400.00 | |
| 非流动资产合计 | 869,891,469.98 | 784,101,451.66 |
| 资产总计 | 2,156,996,931.26 | 2,246,973,122.41 |
| 流动负债： | | |
| 短期借款 | 704,612,308.28 | 683,479,906.44 |
| 交易性金融负债 | 2,649,367.34 | 395,163.58 |
| 衍生金融负债 | | |
| 应付票据 | 95,203,827.60 | 147,920,000.00 |
| 应付账款 | 215,289,113.58 | 329,130,845.63 |
| 预收款项 | | |
| 合同负债 | 626,000.23 | 1,976,271.39 |
| 应付职工薪酬 | 16,277,382.41 | 30,873,768.59 |
| 应交税费 | 3,212,120.78 | 5,760,535.78 |
| 其他应付款 | 1,547,551.67 | 119,817.00 |
| 其中：应付利息 | | |
| 应付股利 | | |
| 持有待售负债 | | |
| 一年内到期的非流动负债 | | 15,018,500.00 |
| 其他流动负债 | | |
| 流动负债合计 | 1,039,417,671.89 | 1,214,674,808.41 |
| 非流动负债： | | |
| 长期借款 | 67,077,015.28 | |
| 应付债券 | | |

| | | |
|---|---|---|
| 其中：优先股 | | |
| 永续债 | | |
| 租赁负债 | | |
| 长期应付款 | | |
| 长期应付职工薪酬 | | |
| 预计负债 | | |
| 递延收益 | 7,634,858.49 | 8,022,353.49 |
| 递延所得税负债 | | 1,101,547.23 |
| 其他非流动负债 | | |
| 非流动负债合计 | 74,711,873.77 | 9,123,900.72 |
| 负债合计 | 1,114,129,545.66 | 1,223,798,709.13 |
| 所有者权益： | | |
| 股本 | 160,000,000.00 | 160,000,000.00 |
| 其他权益工具 | | |
| 其中：优先股 | | |
| 永续债 | | |
| 资本公积 | 455,164,859.85 | 450,059,488.42 |
| 减：库存股 | | |
| 其他综合收益 | | |
| 专项储备 | | |
| 盈余公积 | 44,374,749.04 | 40,835,988.95 |
| 未分配利润 | 383,327,776.71 | 372,278,935.91 |
| 所有者权益合计 | 1,042,867,385.60 | 1,023,174,413.28 |
| 负债和所有者权益总计 | 2,156,996,931.26 | 2,246,973,122.41 |

### 3、合并利润表

单位：元

| 项目 | 2022 年度 | 2021 年度 |
|---|---|---|
| 一、营业总收入 | 1,471,575,032.77 | 1,607,004,244.05 |
| 其中：营业收入 | 1,471,575,032.77 | 1,607,004,244.05 |
| 利息收入 | | |
| 已赚保费 | | |
| 手续费及佣金收入 | | |
| 二、营业总成本 | 1,449,721,273.78 | 1,561,272,012.66 |
| 其中：营业成本 | 1,233,633,136.45 | 1,360,810,307.90 |
| 利息支出 | | |
| 手续费及佣金支出 | | |
| 退保金 | | |
| 赔付支出净额 | | |
| 提取保险责任合同准备金净额 | | |
| 保单红利支出 | | |
| 分保费用 | | |
| 税金及附加 | 12,942,931.50 | 7,279,473.07 |
| 销售费用 | 81,337,624.40 | 58,101,283.96 |

| | | |
|---|---|---|
| 管理费用 | 70,709,862.17 | 56,849,172.83 |
| 研发费用 | 63,270,028.26 | 49,391,939.68 |
| 财务费用 | -12,172,309.00 | 28,839,835.22 |
| 其中：利息费用 | 32,184,888.51 | 22,595,720.17 |
| 利息收入 | 1,357,449.67 | 1,603,618.31 |
| 加：其他收益 | 6,603,868.45 | 4,638,933.44 |
| 投资收益（损失以“－”号填列） | -24,851,321.45 | 14,032,831.76 |
| 其中：对联营企业和合营企业的投资收益 | | |
| 以摊余成本计量的金融资产终止确认收益 | | |
| 汇兑收益（损失以“-”号填列） | | |
| 净敞口套期收益（损失以“－”号填列） | | |
| 公允价值变动收益（损失以“－”号填列） | -1,842,474.06 | 7,173,484.65 |
| 信用减值损失（损失以“-”号填列） | 4,730,485.38 | -7,100,492.16 |
| 资产减值损失（损失以“-”号填列） | -2,949,441.59 | -2,064,044.24 |
| 资产处置收益（损失以“-”号填列） | -426,082.81 | |
| 三、营业利润（亏损以“－”号填列） | 3,118,792.91 | 62,412,944.84 |
| 加：营业外收入 | 2,083,266.39 | 1,076,923.01 |
| 减：营业外支出 | 76,178.61 | 52,108.92 |
| 四、利润总额（亏损总额以“－”号填列） | 5,125,880.69 | 63,437,758.93 |
| 减：所得税费用 | -6,125,170.60 | 7,914,883.91 |
| 五、净利润（净亏损以“－”号填列） | 11,251,051.29 | 55,522,875.02 |
| （一）按经营持续性分类 | | |
| 1.持续经营净利润（净亏损以“－”号填列） | 11,251,051.29 | 55,522,875.02 |
| 2.终止经营净利润（净亏损以“－”号填列） | | |
| （二）按所有权归属分类 | | |
| 1.归属于母公司股东的净利润 | 11,251,051.29 | 55,522,875.02 |
| 2.少数股东损益 | | |
| 六、其他综合收益的税后净额 | 1,771,464.79 | -3,098,527.78 |
| 归属母公司所有者的其他综合收益的税后净额 | 1,771,464.79 | -3,098,527.78 |
| （一）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变动额 | | |
| 2.权益法下不能转损益的其他综合收益 | | |

| | | |
|---|---|---|
| 3.其他权益工具投资公允价值变动 | | |
| 4.企业自身信用风险公允价值变动 | | |
| 5.其他 | | |
| （二）将重分类进损益的其他综合收益 | 1,771,464.79 | -3,098,527.78 |
| 1.权益法下可转损益的其他综合收益 | | |
| 2.其他债权投资公允价值变动 | | |
| 3.金融资产重分类计入其他综合收益的金额 | | |
| 4.其他债权投资信用减值准备 | | |
| 5.现金流量套期储备 | | |
| 6.外币财务报表折算差额 | 1,771,464.79 | -3,098,527.78 |
| 7.其他 | | |
| 归属于少数股东的其他综合收益的税后净额 | | |
| 七、综合收益总额 | 13,022,516.08 | 52,424,347.24 |
| 归属于母公司所有者的综合收益总额 | 13,022,516.08 | 52,424,347.24 |
| 归属于少数股东的综合收益总额 | | |
| 八、每股收益 | | |
| （一）基本每股收益 | 0.07 | 0.35 |
| （二）稀释每股收益 | 0.07 | 0.35 |

本期发生同一控制下企业合并的，被合并方在合并前实现的净利润为：元，上期被合并方实现的净利润为：元。

法定代表人：叶晓波　　主管会计工作负责人：吴伯凡　　会计机构负责人：吴伯凡

## 4、母公司利润表

单位：元

| 项目 | 2022 年度 | 2021 年度 |
|---|---|---|
| 一、营业收入 | 978,243,919.40 | 1,314,477,730.78 |
| 减：营业成本 | 807,178,893.87 | 1,095,910,429.14 |
| 税金及附加 | 5,189,603.19 | 3,783,600.21 |
| 销售费用 | 19,183,880.19 | 15,744,843.12 |
| 管理费用 | 38,694,422.55 | 33,717,093.56 |
| 研发费用 | 50,033,051.38 | 48,774,197.08 |
| 财务费用 | -7,812,478.41 | 24,343,630.63 |
| 其中：利息费用 | 21,555,557.41 | 18,436,574.39 |
| 利息收入 | 1,042,157.03 | 1,321,036.86 |
| 加：其他收益 | 4,760,070.32 | 4,230,719.14 |
| 投资收益（损失以“－”号填列） | -24,408,721.45 | 14,032,831.76 |
| 其中：对联营企业和合营企业的投资收益 | | |
| 以摊余成本计量的金融资产终止确认收益（损失以“-”号填列） | | |
| 净敞口套期收益（损失以“－”号填列） | | |

| | | |
|---|---|---|
| 公允价值变动收益（损失以“－”号填列） | -1,842,474.06 | 7,173,484.65 |
| 信用减值损失（损失以“-”号填列） | -11,893,362.49 | -15,917,341.47 |
| 资产减值损失（损失以“-”号填列） | -2,441,810.99 | -2,064,044.24 |
| 资产处置收益（损失以“-”号填列） | -58,181.65 | |
| 二、营业利润（亏损以“－”号填列） | 29,892,066.31 | 99,659,586.88 |
| 加：营业外收入 | 2,028,659.01 | 1,076,923.01 |
| 减：营业外支出 | 39,381.77 | 52,108.92 |
| 三、利润总额（亏损总额以“－”号填列） | 31,881,343.55 | 100,684,400.97 |
| 减：所得税费用 | -3,506,257.34 | 9,225,005.68 |
| 四、净利润（净亏损以“－”号填列） | 35,387,600.89 | 91,459,395.29 |
| （一）持续经营净利润（净亏损以“－”号填列） | 35,387,600.89 | 91,459,395.29 |
| （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）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变动额 | | |
| 2.权益法下不能转损益的其他综合收益 | | |
| 3.其他权益工具投资公允价值变动 | | |
| 4.企业自身信用风险公允价值变动 | | |
| 5.其他 | | |
| （二）将重分类进损益的其他综合收益 | | |
| 1.权益法下可转损益的其他综合收益 | | |
| 2.其他债权投资公允价值变动 | | |
| 3.金融资产重分类计入其他综合收益的金额 | | |
| 4.其他债权投资信用减值准备 | | |
| 5.现金流量套期储备 | | |
| 6.外币财务报表折算差额 | | |
| 7.其他 | | |
| 六、综合收益总额 | 35,387,600.89 | 91,459,395.29 |
| 七、每股收益： | | |
| （一）基本每股收益 | | |
| （二）稀释每股收益 | | |

## 5、合并现金流量表

单位：元

| 项目 | 2022 年度 | 2021 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 | 1,645,511,268.98 | 1,388,179,406.41 |
| 客户存款和同业存放款项净增加额 | | |
| 向中央银行借款净增加额 | | |
| 向其他金融机构拆入资金净增加额 | | |
| 收到原保险合同保费取得的现金 | | |
| 收到再保业务现金净额 | | |
| 保户储金及投资款净增加额 | | |
| 收取利息、手续费及佣金的现金 | | |
| 拆入资金净增加额 | | |
| 回购业务资金净增加额 | | |
| 代理买卖证券收到的现金净额 | | |
| 收到的税费返还 | 112,548,823.16 | 154,229,747.86 |
| 收到其他与经营活动有关的现金 | 129,432,786.93 | 128,844,960.70 |
| 经营活动现金流入小计 | 1,887,492,879.07 | 1,671,254,114.97 |
| 购买商品、接受劳务支付的现金 | 1,417,951,758.60 | 1,482,432,480.24 |
| 客户贷款及垫款净增加额 | | |
| 存放中央银行和同业款项净增加额 | | |
| 支付原保险合同赔付款项的现金 | | |
| 拆出资金净增加额 | | |
| 支付利息、手续费及佣金的现金 | | |
| 支付保单红利的现金 | | |
| 支付给职工以及为职工支付的现金 | 247,936,299.84 | 232,028,105.73 |
| 支付的各项税费 | 27,702,119.15 | 22,541,792.37 |
| 支付其他与经营活动有关的现金 | 170,219,682.36 | 171,551,740.06 |
| 经营活动现金流出小计 | 1,863,809,859.95 | 1,908,554,118.40 |
| 经营活动产生的现金流量净额 | 23,683,019.12 | -237,300,003.43 |
| 二、投资活动产生的现金流量： | | |
| 收回投资收到的现金 | | |
| 取得投资收益收到的现金 | | 25,944,672.50 |
| 处置固定资产、无形资产和其他长期资产收回的现金净额 | 303,447.31 | |
| 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 | 17,674,763.47 | 20,512,000.00 |
| 投资活动现金流入小计 | 17,978,210.78 | 46,456,672.50 |
| 购建固定资产、无形资产和其他长期资产支付的现金 | 138,969,643.94 | 176,357,210.61 |
| 投资支付的现金 | 17,902,836.80 | |
| 质押贷款净增加额 | | |
| 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 | 29,557,694.43 | 11,270,399.47 |
| 投资活动现金流出小计 | 186,430,175.17 | 187,627,610.08 |
| 投资活动产生的现金流量净额 | -168,451,964.39 | -141,170,937.58 |
| 三、筹资活动产生的现金流量： | | |
| 吸收投资收到的现金 | | |
| 其中：子公司吸收少数股东投资收到的现金 | | |
| 取得借款收到的现金 | 1,115,705,330.35 | 1,182,589,494.79 |
| 收到其他与筹资活动有关的现金 | 78,000,000.00 | |
| 筹资活动现金流入小计 | 1,193,705,330.35 | 1,182,589,494.79 |

| | | |
|---|---|---|
| 偿还债务支付的现金 | 945,385,320.53 | 770,083,014.79 |
| 分配股利、利润或偿付利息支付的现金 | 49,160,070.99 | 39,634,828.21 |
| 其中：子公司支付给少数股东的股利、利润 | | |
| 支付其他与筹资活动有关的现金 | 65,003,695.78 | 16,129,194.97 |
| 筹资活动现金流出小计 | 1,059,549,087.30 | 825,847,037.97 |
| 筹资活动产生的现金流量净额 | 134,156,243.05 | 356,742,456.82 |
| 四、汇率变动对现金及现金等价物的影响 | 5,190,410.49 | -13,442,546.14 |
| 五、现金及现金等价物净增加额 | -5,422,291.73 | -35,171,030.33 |
| 加：期初现金及现金等价物余额 | 60,454,867.97 | 95,625,898.30 |
| 六、期末现金及现金等价物余额 | 55,032,576.24 | 60,454,867.97 |

## 6、母公司现金流量表

单位：元

| 项目 | 2022 年度 | 2021 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 | 1,261,431,563.99 | 1,134,030,517.21 |
| 收到的税费返还 | 73,665,103.42 | 114,773,070.93 |
| 收到其他与经营活动有关的现金 | 108,758,925.63 | 126,514,357.83 |
| 经营活动现金流入小计 | 1,443,855,593.04 | 1,375,317,945.97 |
| 购买商品、接受劳务支付的现金 | 792,603,262.08 | 1,153,795,760.08 |
| 支付给职工以及为职工支付的现金 | 163,625,899.22 | 182,585,672.52 |
| 支付的各项税费 | 20,096,250.58 | 16,652,755.92 |
| 支付其他与经营活动有关的现金 | 106,997,804.31 | 141,761,665.62 |
| 经营活动现金流出小计 | 1,083,323,216.19 | 1,494,795,854.14 |
| 经营活动产生的现金流量净额 | 360,532,376.85 | -119,477,908.17 |
| 二、投资活动产生的现金流量： | | |
| 收回投资收到的现金 | | |
| 取得投资收益收到的现金 | | 25,944,672.50 |
| 处置固定资产、无形资产和其他长期资产收回的现金净额 | 50,000.00 | |
| 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 | 599,868,989.68 | 328,158,277.00 |
| 投资活动现金流入小计 | 599,918,989.68 | 354,102,949.50 |
| 购建固定资产、无形资产和其他长期资产支付的现金 | 50,221,712.06 | 33,762,077.14 |
| 投资支付的现金 | 36,509,870.70 | 52,303,740.00 |
| 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 | 910,518,852.53 | 528,001,108.02 |
| 投资活动现金流出小计 | 997,250,435.29 | 614,066,925.16 |
| 投资活动产生的现金流量净额 | -397,331,445.61 | -259,963,975.66 |
| 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 | 934,321,917.45 | 1,145,277,466.85 |
| 收到其他与筹资活动有关的现金 | | |
| 筹资活动现金流入小计 | 934,321,917.45 | 1,145,277,466.85 |
| 偿还债务支付的现金 | 869,438,409.38 | 747,250,986.85 |
| 分配股利、利润或偿付利息支付的现金 | 41,614,319.12 | 33,887,902.09 |
| 支付其他与筹资活动有关的现金 | | |

| | | |
|---|---|---|
| 筹资活动现金流出小计 | 911,052,728.50 | 781,138,888.94 |
| 筹资活动产生的现金流量净额 | 23,269,188.95 | 364,138,577.91 |
| 四、汇率变动对现金及现金等价物的影响 | 23,096,640.27 | -1,087,702.41 |
| 五、现金及现金等价物净增加额 | 9,566,760.46 | -16,391,008.33 |
| 加：期初现金及现金等价物余额 | 24,393,682.36 | 40,784,690.69 |
| 六、期末现金及现金等价物余额 | 33,960,442.82 | 24,393,682.36 |

## 7、合并所有者权益变动表

本期金额

单位：元

| 项目 | 2022 年度 | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 归属于母公司所有者权益 | | | | | | | | | | | | | 少数股东权益 | 所有者权益合计 |
| | 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 | 小计 | | |
| | | 优先股 | 永续债 | 其他 | | | | | | | | | | | |
| 一、上年期末余额 | 160,000,000.00 | | | | 450,059,488.42 | | -3,556,327.38 | | 40,835,988.95 | | 309,176,453.78 | | 956,515,603.77 | | 956,515,603.77 |
| 加：会计政策变更 | | | | | | | | | | | | | | | |
| 前期差错更正 | | | | | | | | | | | | | | | |
| 同一控制下企业合并 | | | | | | | | | | | | | | | |
| 其他 | | | | | | | | | | | | | | | |
| 二、本年期初余额 | 160,000,000.00 | | | | 450,059,488.42 | | -3,556,327.38 | | 40,835,988.95 | | 309,176,453.78 | | 956,515,603.77 | | 956,515,603.77 |
| 三、本期增减变动金额（减少以“－”号填列） | | | | | 5,105,371.43 | | 1,771,464.79 | | 3,538,760.09 | | -13,087,708.80 | | -2,672,112.49 | | -2,672,112.49 |
| （一）综 | | | | | | | 1,771,464.79 | | | | 11,251,051.29 | | 13,022,516.08 | | 13,022,516.08 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 合收益总额 | | | | | | | | | | | | | | | |
| （二）所有者投入和减少资本 | | | | | 5,105,371.43 | | | | | | | | 5,105,371.43 | | 5,105,371.43 |
| 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 | | | | | 5,105,371.43 | | | | | | | | 5,105,371.43 | | 5,105,371.43 |
| 4．其他 | | | | | | | | | | | | | | | |
| （三）利润分配 | | | | | | | | 3,538,760.09 | | -24,338,760.09 | | -20,800,000.00 | | -20,800,000.00 |
| 1．提取盈余公积 | | | | | | | | 3,538,760.09 | | -3,538,760.09 | | | | |
| 2．提取一般风险准备 | | | | | | | | | | | | | | | |
| 3．对所有者（或股东）的分配 | | | | | | | | | | -20,800,000.00 | | -20,800,000.00 | | -20,800,000.00 |
| 4．其他 | | | | | | | | | | | | | | | |
| （四）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．设定受益计划变动额结转留存收益 | | | | | | | | | | | | | | | |
| 5．其他综合收益结转留存收益 | | | | | | | | | | | | | | | |
| 6．其他 | | | | | | | | | | | | | | | |
| （五）专项储备 | | | | | | | | | | | | | | | |
| 1．本期提取 | | | | | | | | | | | | | | | |
| 2．本期使用 | | | | | | | | | | | | | | | |
| （六）其他 | | | | | | | | | | | | | | | |
| 四、本期期末余额 | 160,000,000.00 | | | | 455,164,859.85 | | -1,784,862.59 | | 44,374,749.04 | | 296,088,744.98 | | 953,843,491.28 | | 953,843,491.28 |

上期金额

单位：元

| 项目 | 2021 年度 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 归属于母公司所有者权益 | | | | | | | | | | | | 少数股东权益 | 所有者权益合计 |
| | 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 | 小计 | |
| | | 优先股 | 永续债 | 其他 | | | | | | | | | | |
| 一、上年期末余额 | 160,000,000.00 | | | | 449,231,040.80 | | -457,799.60 | | 31,690,049.42 | | 278,799,518.29 | | 919,262,808.91 | 919,262,808.91 |
| 加：会计政策变更 | | | | | | | | | | | | | | |
| 期差错更正 | | | | | | | | | | | | | | |
| 一控制下企业合并 | | | | | | | | | | | | | | |
| 他 | | | | | | | | | | | | | | |
| 二、本年期初余额 | 160,000,000.00 | | | | 449,231,040.80 | | -457,799.60 | | 31,690,049.42 | | 278,799,518.29 | | 919,262,808.91 | 919,262,808.91 |
| 三、本期增减变动金额（减少以“－” | | | | | 828,447.62 | | -3,098,527.78 | | 9,145,939.53 | | 30,376,935.49 | | 37,252,794.86 | 37,252,794.86 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 号填列） | | | | | | | | | | | | | | | |
| （一）综合收益总额 | | | | | | | -3,098,527.78 | | | | 55,522,875.02 | | 52,424,347.24 | | 52,424,347.24 |
| （二）所有者投入和减少资本 | | | | | 828,447.62 | | | | | | | | 828,447.62 | | 828,447.62 |
| 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 | | | | | 828,447.62 | | | | | | | | 828,447.62 | | 828,447.62 |
| 4．其他 | | | | | | | | | | | | | | | |
| （三）利润分配 | | | | | | | | | 9,145,939.53 | | -25,145,939.53 | | -16,000,000.00 | | -16,000,000.00 |
| 1．提取盈余公积 | | | | | | | | | 9,145,939.53 | | -9,145,939.53 | | | | |
| 2．提取一般风险准 | | | | | | | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 备 | | | | | | | | | | | | | | | |
| 3．对所有者（或股东）的分配 | | | | | | | | | | | -16,000,000.00 | | -16,000,000.00 | | -16,000,000.00 |
| 4．其他 | | | | | | | | | | | | | | | |
| （四）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．设定受益计划变动额结转留存收益 | | | | | | | | | | | | | | | |
| 5．其他综合收益结转留存 | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 收益 | | | | | | | | | | | | | | | |
| 6．其他 | | | | | | | | | | | | | | | |
| （五）专项储备 | | | | | | | | | | | | | | | |
| 1．本期提取 | | | | | | | | | | | | | | | |
| 2．本期使用 | | | | | | | | | | | | | | | |
| （六）其他 | | | | | | | | | | | | | | | |
| 四、本期期末余额 | 160,000,000.00 | | | | 450,059,488.42 | | -3,556,327.38 | | 40,835,988.95 | | 309,176,453.78 | | 956,515,603.77 | | 956,515,603.77 |

## 8、母公司所有者权益变动表

本期金额

单位：元

| 项目 | 2022 年度 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 未分配利润 | 其他 | 所有者权益合计 |
| | | 优先股 | 永续债 | 其他 | | | | | | | | |
| 一、上年期末余额 | 160,000,000.00 | | | | 450,059,488.42 | | | | 40,835,988.95 | 372,278,935.91 | | 1,023,174,413.28 |
| 加：会计政策变更 | | | | | | | | | | | | |
| 前期差错更正 | | | | | | | | | | | | |
| 其他 | | | | | | | | | | | | |
| 二、本年期初余额 | 160,000,000.00 | | | | 450,059,488.42 | | | | 40,835,988.95 | 372,278,935.91 | | 1,023,174,413.28 |
| 三、本期增减变动金额（减少以“－”号填列） | | | | | 5,105,371.43 | | | | 3,538,760.09 | 11,048,840.80 | | 19,692,972.32 |
| （一）综合收益总额 | | | | | | | | | | 35,387,600.89 | | 35,387,600.89 |
| （二）所有者投入和减少资本 | | | | | 5,105,371.43 | | | | | | | 5,105,371.43 |
| 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 | | | | | 5,105,371.43 | | | | | | | 5,105,371.43 |
| 4．其他 | | | | | | | | | | | | |
| （三）利润分配 | | | | | | | | | 3,538,760.09 | -24,338,760.09 | | -20,800,000.00 |
| 1．提取盈余公积 | | | | | | | | | 3,538,760.09 | -3,538,760.09 | | |
| 2．对所有者（或股东）的分配 | | | | | | | | | | -20,800,000.00 | | -20,800,000.00 |
| 3．其他 | | | | | | | | | | | | |
| （四）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．设定受益计划变动额结转留存收益 | | | | | | | | | | | | |
| 5．其他综合收益结转留存收益 | | | | | | | | | | | | |
| 6．其他 | | | | | | | | | | | | |
| （五）专项储备 | | | | | | | | | | | | |
| 1．本期提取 | | | | | | | | | | | | |
| 2．本期使用 | | | | | | | | | | | | |
| （六）其他 | | | | | | | | | | | | |
| 四、本期期末余额 | 160,000,000.00 | | | | 455,164,859.85 | | | | 44,374,749.04 | 383,327,776.71 | | 1,042,867,385.60 |

上期金额

单位：元

| 项目 | 2021 年度 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 未分配利润 | 其他 | 所有者权益合计 |
| | | 优先股 | 永续债 | 其他 | | | | | | | | |
| 一、上年期末余额 | 160,000,000.00 | | | | 449,231,040.80 | | | | 31,690,049.42 | 305,965,480.15 | | 946,886,570.37 |
| 加：会计政策变更 | | | | | | | | | | | | |
| 前期差错更正 | | | | | | | | | | | | |
| 其他 | | | | | | | | | | | | |
| 二、本年期初余额 | 160,000,000.00 | | | | 449,231,040.80 | | | | 31,690,049.42 | 305,965,480.15 | | 946,886,570.37 |
| 三、本期增减变动金额（减少以“－”号填列） | | | | | 828,447.62 | | | | 9,145,939.53 | 66,313,455.76 | | 76,287,842.91 |
| （一）综合收益总额 | | | | | | | | | | 91,459,395.29 | | 91,459,395.29 |
| （二）所有者投入和减少资本 | | | | | 828,447.62 | | | | | | | 828,447.62 |
| 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 | | | | | 828,447.62 | | | | | | | 828,447.62 |
| 4．其他 | | | | | | | | | | | | |
| （三）利润分配 | | | | | | | | | 9,145,939.53 | -25,145,939.53 | | -16,000,000.00 |
| 1．提取盈余公积 | | | | | | | | | 9,145,939.53 | -9,145,939.53 | | |
| 2．对所有者（或股东）的分配 | | | | | | | | | | -16,000,000.00 | | -16,000,000.00 |
| 3．其他 | | | | | | | | | | | | |
| （四）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．设定受益计划变动额结转留存收益 | | | | | | | | | | | | |
| 5．其他综合收益结转留存收益 | | | | | | | | | | | | |
| 6．其他 | | | | | | | | | | | | |
| （五）专项储备 | | | | | | | | | | | | |
| 1．本期提取 | | | | | | | | | | | | |
| 2．本期使用 | | | | | | | | | | | | |
| （六）其他 | | | | | | | | | | | | |
| 四、本期期末余额 | 160,000,000.00 | | | | 450,059,488.42 | | | | 40,835,988.95 | 372,278,935.91 | | 1,023,174,413.28 |

## 三、公司基本情况

宁波大叶园林设备股份有限公司（以下简称公司或本公司）前身系宁波大叶园林设备有限公司（以下简称大叶有限公司），大叶有限公司系由境外法人 SKA INTERNATIONAL.PTY.LTD 出资组建，于 2006 年 2 月 17 日在宁波市工商行政管理局登记注册，总部位于浙江省宁波市。公司现持有统一社会信用代码为 91330281784320546U 营业执照，注册资本 16,000 万元，股份总数 16,000 万股（每股面值 1 元）。其中，有限售条件的流通股份：A 股 105,000,000 股；无限售条件的流通股份 A 股 55,000,000 股。公司股票于 2020 年 9 月 1 日在深圳证券交易所挂牌交易。

本公司属专用设备制造业。主要经营活动为从事割草机、打草机/割灌机、其他动力机械及配件的研发设计、生产制造和销售。产品主要有：草坪割草机、打草机/割灌机、其他动力机械及配件。

本财务报表业经公司 2023 年 4 月 14 日三届三次董事会批准对外报出。

本公司将宁波领越智能设备有限公司、DAYE EUROPE GMBH、DAYE NORTH AMERICA,INC.、DAYE INTERNATIONAL CO., LIMITED 和宁波鸿越智能科技有限公司等 13 家子公司纳入本期合并财务报表范围，情况详见本财务报表附注八和九之说明。

## 四、财务报表的编制基础

### 1、编制基础

本公司财务报表以持续经营为编制基础。

### 2、持续经营

本公司不存在导致对报告期末起 12 个月内的持续经营能力产生重大疑虑的事项或情况。

## 五、重要会计政策及会计估计

具体会计政策和会计估计提示：
重要提示：本公司根据实际生产经营特点针对金融工具减值、固定资产折旧、使用权资产折旧、无形资产摊销、收入确认等交易或事项制定了具体会计政策和会计估计。

### 1、遵循企业会计准则的声明

本公司所编制的财务报表符合企业会计准则的要求，真实、完整地反映了公司的财务状况、经营成果和现金流量等有关信息。

**2、会计期间**

会计年度自公历 1 月 1 日起至 12 月 31 日止。

**3、营业周期**

公司经营业务的营业周期较短，以 12 个月作为资产和负债的流动性划分标准。

**4、记账本位币**

本公司及境内子公司采用人民币为记账本位币，境外子公司选择其经营所处的主要经济环境中的货币为记账本位币。

**5、同一控制下和非同一控制下企业合并的会计处理方法**

1. 同一控制下企业合并的会计处理方法

公司在企业合并中取得的资产和负债，按照合并日被合并方在最终控制方合并财务报表中的账面价值计量。公司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份额与支付的合并对价账面价值或发行股份面值总额的差额，调整资本公积；资本公积不足冲减的，调整留存收益。

2. 非同一控制下企业合并的会计处理方法

公司在购买日对合并成本大于合并中取得的被购买方可辨认净资产公允价值份额的差额，确认为商誉；如果合并成本小于合并中取得的被购买方可辨认净资产公允价值份额，首先对取得的被购买方各项可辨认资产、负债及或有负债的公允价值以及合并成本的计量进行复核，经复核后合并成本仍小于合并中取得的被购买方可辨认净资产公允价值份额的，其差额计入当期损益。

**6、合并财务报表的编制方法**

母公司将其控制的所有子公司纳入合并财务报表的合并范围。合并财务报表以母公司及其子公司的财务报表为基础，根据其他有关资料，由母公司按照《企业会计准则第 33 号——合并财务报表》编制。

**7、合营安排分类及共同经营会计处理方法**

1. 合营安排分为共同经营和合营企业。

2. 当公司为共同经营的合营方时，确认与共同经营中利益份额相关的下列项目：

(1) 确认单独所持有的资产，以及按持有份额确认共同持有的资产；

(2) 确认单独所承担的负债，以及按持有份额确认共同承担的负债；

(3) 确认出售公司享有的共同经营产出份额所产生的收入；

(4) 按公司持有份额确认共同经营因出售资产所产生的收入；

(5) 确认单独所发生的费用，以及按公司持有份额确认共同经营发生的费用。

**8、现金及现金等价物的确定标准**

列示于现金流量表中的现金是指库存现金以及可以随时用于支付的存款。现金等价物是指企业持有的期限短、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。

**9、外币业务和外币报表折算**

1. 外币业务折算

外币交易在初始确认时，采用交易发生日的即期汇率折算为人民币金额。资产负债表日，外币货币性项目采用资产负债表日即期汇率折算，因汇率不同而产生的汇兑差额，除与购建符合资本化条件资产有关的外币专门借款本金及利息的汇兑差额外，计入当期损益；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，不改变其人民币金额；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，差额计入当期损益或其他综合收益。

2. 外币财务报表折算

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；所有者权益项目除“未分配利润”项目外，其他项目采用交易发生日的即期汇率折算；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。按照上述折算产生的外币财务报表折算差额，计入其他综合收益。

**10、金融工具**

1. 金融资产和金融负债的分类

金融资产在初始确认时划分为以下三类：(1) 以摊余成本计量的金融资产；(2) 以公允价值计量且其变动计入其他综合收益的金融资产；(3) 以公允价值计量且其变动计入当期损益的金融资产。

金融负债在初始确认时划分为以下四类：(1) 以公允价值计量且其变动计入当期损益的金融负债；(2) 金融资产转移不符合终止确认条件或继续涉入被转移金融资产所形成的金融负债；(3) 不属于上述(1)或(2)的财务担保合同，以及不属于上述(1)并以低于市场利率贷款的贷款承诺；(4) 以摊余成本计量的金融负债。

2. 金融资产和金融负债的确认依据、计量方法和终止确认条件

(1) 金融资产和金融负债的确认依据和初始计量方法

公司成为金融工具合同的一方时，确认一项金融资产或金融负债。初始确认金融资产或金融负债时，按照公允价值计量；对于以公允价值计量且其变动计入当期损益的金融资产和金融负债，相关交易费用

直接计入当期损益；对于其他类别的金融资产或金融负债，相关交易费用计入初始确认金额。但是，公司初始确认的应收账款未包含重大融资成分或公司不考虑未超过一年的合同中的融资成分的，按照《企业会计准则第 14 号——收入》所定义的交易价格进行初始计量。

(2) 金融资产的后续计量方法

1) 以摊余成本计量的金融资产

采用实际利率法，按照摊余成本进行后续计量。以摊余成本计量且不属于任何套期关系的一部分的金融资产所产生的利得或损失，在终止确认、重分类、按照实际利率法摊销或确认减值时，计入当期损益。

2) 以公允价值计量且其变动计入其他综合收益的债务工具投资

采用公允价值进行后续计量。采用实际利率法计算的利息、减值损失或利得及汇兑损益计入当期损益，其他利得或损失计入其他综合收益。终止确认时，将之前计入其他综合收益的累计利得或损失从其他综合收益中转出，计入当期损益。

3) 以公允价值计量且其变动计入其他综合收益的权益工具投资

采用公允价值进行后续计量。获得的股利（属于投资成本收回部分的除外）计入当期损益，其他利得或损失计入其他综合收益。终止确认时，将之前计入其他综合收益的累计利得或损失从其他综合收益中转出，计入留存收益。

4) 以公允价值计量且其变动计入当期损益的金融资产

采用公允价值进行后续计量，产生的利得或损失（包括利息和股利收入）计入当期损益，除非该金融资产属于套期关系的一部分。

(3) 金融负债的后续计量方法

1) 以公允价值计量且其变动计入当期损益的金融负债

此类金融负债包括交易性金融负债（含属于金融负债的衍生工具）和指定为以公允价值计量且其变动计入当期损益的金融负债。对于此类金融负债以公允价值进行后续计量。因公司自身信用风险变动引起的指定为以公允价值计量且其变动计入当期损益的金融负债的公允价值变动金额计入其他综合收益，除非该处理会造成或扩大损益中的会计错配。此类金融负债产生的其他利得或损失（包括利息费用、除因公司自身信用风险变动引起的公允价值变动）计入当期损益，除非该金融负债属于套期关系的一部分。终止确认时，将之前计入其他综合收益的累计利得或损失从其他综合收益中转出，计入留存收益。

2) 金融资产转移不符合终止确认条件或继续涉入被转移金融资产所形成的金融负债

按照《企业会计准则第 23 号——金融资产转移》相关规定进行计量。

3) 不属于上述 1)或 2)的财务担保合同，以及不属于上述 1)并以低于市场利率贷款的贷款承诺

在初始确认后按照下列两项金额之中的较高者进行后续计量：① 按照金融工具的减值规定确定的损失准备金额；② 初始确认金额扣除按照《企业会计准则第 14 号——收入》相关规定所确定的累计摊销额后的余额。

4) 以摊余成本计量的金融负债

采用实际利率法以摊余成本计量。以摊余成本计量且不属于任何套期关系的一部分的金融负债所产生的利得或损失，在终止确认、按照实际利率法摊销时计入当期损益。

(4) 金融资产和金融负债的终止确认

1) 当满足下列条件之一时，终止确认金融资产：

① 收取金融资产现金流量的合同权利已终止；

② 金融资产已转移，且该转移满足《企业会计准则第 23 号——金融资产转移》关于金融资产终止确认的规定。

2) 当金融负债（或其一部分）的现时义务已经解除时，相应终止确认该金融负债（或该部分金融负债）。

3. 金融资产转移的确认依据和计量方法

公司转移了金融资产所有权上几乎所有的风险和报酬的，终止确认该金融资产，并将转移中产生或保留的权利和义务单独确认为资产或负债；保留了金融资产所有权上几乎所有的风险和报酬的，继续确认所转移的金融资产。公司既没有转移也没有保留金融资产所有权上几乎所有的风险和报酬的，分别下列情况处理：(1) 未保留对该金融资产控制的，终止确认该金融资产，并将转移中产生或保留的权利和义务单独确认为资产或负债；(2) 保留了对该金融资产控制的，按照继续涉入所转移金融资产的程度确认有关金融资产，并相应确认有关负债。

金融资产整体转移满足终止确认条件的，将下列两项金额的差额计入当期损益：(1) 所转移金融资产在终止确认日的账面价值；(2) 因转移金融资产而收到的对价，与原直接计入其他综合收益的公允价值变动累计额中对应终止确认部分的金额（涉及转移的金融资产为以公允价值计量且其变动计入其他综合收益的债务工具投资）之和。转移了金融资产的一部分，且该被转移部分整体满足终止确认条件的，将转移前金融资产整体的账面价值，在终止确认部分和继续确认部分之间，按照转移日各自的相对公允价值进行分摊，并将下列两项金额的差额计入当期损益：(1) 终止确认部分的账面价值；(2) 终止确认部分的对价，与原直接计入其他综合收益的公允价值变动累计额中对应终止确认部分的金额（涉及转移的金融资产为以公允价值计量且其变动计入其他综合收益的债务工具投资）之和。

4. 金融资产和金融负债的公允价值确定方法

公司采用在当前情况下适用并且有足够可利用数据和其他信息支持的估值技术确定相关金融资产和金融负债的公允价值。公司将估值技术使用的输入值分以下层级，并依次使用：

(1) 第一层次输入值是在计量日能够取得的相同资产或负债在活跃市场上未经调整的报价；

(2) 第二层次输入值是除第一层次输入值外相关资产或负债直接或间接可观察的输入值，包括：活跃市场中类似资产或负债的报价；非活跃市场中相同或类似资产或负债的报价；除报价以外的其他可观察输入值，如在正常报价间隔期间可观察的利率和收益率曲线等；市场验证的输入值等；

(3) 第三层次输入值是相关资产或负债的不可观察输入值，包括不能直接观察或无法由可观察市场数据验证的利率、股票波动率、企业合并中承担的弃置义务的未来现金流量、使用自身数据作出的财务预测等。

5. 金融工具减值

(1) 金融工具减值计量和会计处理

公司以预期信用损失为基础，对以摊余成本计量的金融资产、以公允价值计量且其变动计入其他综合收益的债务工具投资、合同资产、租赁应收款、分类为以公允价值计量且其变动计入当期损益的金融负债以外的贷款承诺、不属于以公允价值计量且其变动计入当期损益的金融负债或不属于金融资产转移不符合终止确认条件或继续涉入被转移金融资产所形成的金融负债的财务担保合同进行减值处理并确认损失准备。

预期信用损失，是指以发生违约的风险为权重的金融工具信用损失的加权平均值。信用损失，是指公司按照原实际利率折现的、根据合同应收的所有合同现金流量与预期收取的所有现金流量之间的差额，即全部现金短缺的现值。其中，对于公司购买或源生的已发生信用减值的金融资产，按照该金融资产经信用调整的实际利率折现。

对于购买或源生的已发生信用减值的金融资产，公司在资产负债表日仅将自初始确认后整个存续期内预期信用损失的累计变动确认为损失准备。

对于租赁应收款、由《企业会计准则第 14 号——收入》规范的交易形成的应收款项及合同资产，公司运用简化计量方法，按照相当于整个存续期内的预期信用损失金额计量损失准备。

除上述计量方法以外的金融资产，公司在每个资产负债表日评估其信用风险自初始确认后是否已经显著增加。如果信用风险自初始确认后已显著增加，公司按照整个存续期内预期信用损失的金额计量损失准备；如果信用风险自初始确认后未显著增加，公司按照该金融工具未来 12 个月内预期信用损失的金额计量损失准备。

公司利用可获得的合理且有依据的信息，包括前瞻性信息，通过比较金融工具在资产负债表日发生违约的风险与在初始确认日发生违约的风险，以确定金融工具的信用风险自初始确认后是否已显著增加。

于资产负债表日，若公司判断金融工具只具有较低的信用风险，则假定该金融工具的信用风险自初始确认后并未显著增加。

公司以单项金融工具或金融工具组合为基础评估预期信用风险和计量预期信用损失。当以金融工具组合为基础时，公司以共同风险特征为依据，将金融工具划分为不同组合。

公司在每个资产负债表日重新计量预期信用损失，由此形成的损失准备的增加或转回金额，作为减值损失或利得计入当期损益。对于以摊余成本计量的金融资产，损失准备抵减该金融资产在资产负债表中列示的账面价值；对于以公允价值计量且其变动计入其他综合收益的债权投资，公司在其他综合收益中确认其损失准备，不抵减该金融资产的账面价值。

(2) 按组合评估预期信用风险并采用三阶段模型计量预期信用损失的金融工具

| 项　　目 | 确定组合的依据 | 计量预期信用损失的方法 |
| --- | --- | --- |
| 其他应收款——应收押金保证金组合 | 款项性质 | 参考历史信用损失经验，结合当前状况以及对未来经济状况的预测，通过违约风险敞口和未来 12 个月内或整个存续期预期信用损失率，计算预期信用损失 |
| 其他应收款——应收备用金组合 | | |
| 其他应收款——合并范围内关联往来组合 | | |

(3) 采用简化计量方法，按组合计量预期信用损失的应收款项及合同资产

1) 具体组合及计量预期信用损失的方法

| 项　　目 | 确定组合的依据 | 计量预期信用损失的方法 |
| --- | --- | --- |
| 应收银行承兑汇票 | 承兑票据出票人 | 参考历史信用损失经验，结合当前状况以及对未来经济状况的预测，通过违约风险敞口和整个存续期预期信用损失率，计算预期信用损失 |
| 应收商业承兑汇票 | 账龄 | 参考历史信用损失经验，结合当前状况以及对未来经济状况的预测，编制应收账款账龄与整个存续期预期信用损失率对照表，计算预期信用损失 |
| 应收账款——账龄组合 | | |
| 应收账款——合并范围内关联往来组合 | 合并范围内关联方 | 参考历史信用损失经验，结合当前状况以及对未来经济状况的预测，编制应收账款账龄与整个存续期预期信用损失率对照表，计算预期信用损失 |

| 账　　龄 | 应收账款<br>预期信用损失率（%） |
| --- | --- |
| 1 年以内（含，下同） | 3.00 |
| 1-2 年 | 10.00 |
| 2-3 年 | 20.00 |

| | |
|---|---|
| 3-4 年 | 30.00 |
| 4-5 年 | 50.00 |
| 5 年以上 | 100.00 |

2）应收账款——账龄组合的账龄与整个存续期预期信用损失率对照表

6. 金融资产和金融负债的抵销

金融资产和金融负债在资产负债表内分别列示，不相互抵销。但同时满足下列条件的，公司以相互抵销后的净额在资产负债表内列示：(1) 公司具有抵销已确认金额的法定权利，且该种法定权利是当前可执行的；(2) 公司计划以净额结算，或同时变现该金融资产和清偿该金融负债。

不满足终止确认条件的金融资产转移，公司不对已转移的金融资产和相关负债进行抵销。

**11、存货**

1. 存货的分类

存货包括在日常活动中持有以备出售的产成品或商品、处在生产过程中的在产品、在生产过程或提供劳务过程中耗用的材料和物料等。

2. 发出存货的计价方法

发出存货采用月末一次加权平均法。

3. 存货可变现净值的确定依据

资产负债表日，存货采用成本与可变现净值孰低计量，按照单个存货成本高于可变现净值的差额计提存货跌价准备。直接用于出售的存货，在正常生产经营过程中以该存货的估计售价减去估计的销售费用和相关税费后的金额确定其可变现净值；需要经过加工的存货，在正常生产经营过程中以所生产的产成品的估计售价减去至完工时估计将要发生的成本、估计的销售费用和相关税费后的金额确定其可变现净值；资产负债表日，同一项存货中一部分有合同价格约定、其他部分不存在合同价格的，分别确定其可变现净值，并与其对应的成本进行比较，分别确定存货跌价准备的计提或转回的金额。

4. 存货的盘存制度

存货的盘存制度为永续盘存制。

5. 低值易耗品和包装物的摊销方法

(1) 低值易耗品

按照一次转销法进行摊销。

(2) 包装物

按照一次转销法进行摊销。

**12、合同成本**

与合同成本有关的资产包括合同取得成本和合同履约成本。

公司为取得合同发生的增量成本预期能够收回的，作为合同取得成本确认为一项资产。如果合同取得成本的摊销期限不超过一年，在发生时直接计入当期损益。

公司为履行合同发生的成本，不适用存货、固定资产或无形资产等相关准则的规范范围且同时满足下列条件的，作为合同履约成本确认为一项资产：

1. 该成本与一份当前或预期取得的合同直接相关，包括直接人工、直接材料、制造费用（或类似费用）、明确由客户承担的成本以及仅因该合同而发生的其他成本；

2. 该成本增加了公司未来用于履行履约义务的资源；

3. 该成本预期能够收回。

公司对于与合同成本有关的资产采用与该资产相关的商品或服务收入确认相同的基础进行摊销，计入当期损益。

如果与合同成本有关的资产的账面价值高于因转让与该资产相关的商品或服务预期能够取得的剩余对价减去估计将要发生的成本，公司对超出部分计提减值准备，并确认为资产减值损失。以前期间减值的因素之后发生变化，使得转让该资产相关的商品或服务预期能够取得的剩余对价减去估计将要发生的成本高于该资产账面价值的，转回原已计提的资产减值准备，并计入当期损益，但转回后的资产账面价值不超过假定不计提减值准备情况下该资产在转回日的账面价值。

**13、持有待售资产**

1. 持有待售的非流动资产或处置组的分类

公司将同时满足下列条件的非流动资产或处置组划分为持有待售类别：(1) 根据类似交易中出售此类资产或处置组的惯例，在当前状况下即可立即出售；(2) 出售极可能发生，即公司已经就出售计划作出决议且获得确定的购买承诺，预计出售将在一年内完成。

公司专为转售而取得的非流动资产或处置组，在取得日满足“预计出售将在一年内完成”的条件，且短期（通常为 3 个月）内很可能满足持有待售类别的其他划分条件的，在取得日将其划分为持有待售类别。

因公司无法控制的下列原因之一，导致非关联方之间的交易未能在一年内完成，且公司仍然承诺出售非流动资产或处置组的，继续将非流动资产或处置组划分为持有待售类别：(1) 买方或其他方意外设定导致出售延期的条件，公司针对这些条件已经及时采取行动，且预计能够自设定导致出售延期的条件

起一年内顺利化解延期因素；(2) 因发生罕见情况，导致持有待售的非流动资产或处置组未能在一年内完成出售，公司在最初一年内已经针对这些新情况采取必要措施且重新满足了持有待售类别的划分条件。

2. 持有待售的非流动资产或处置组的计量

(1) 初始计量和后续计量

初始计量和在资产负债表日重新计量持有待售的非流动资产或处置组时，其账面价值高于公允价值减去出售费用后的净额的，将账面价值减记至公允价值减去出售费用后的净额，减记的金额确认为资产减值损失，计入当期损益，同时计提持有待售资产减值准备。

对于取得日划分为持有待售类别的非流动资产或处置组，在初始计量时比较假定其不划分为持有待售类别情况下的初始计量金额和公允价值减去出售费用后的净额，以两者孰低计量。除企业合并中取得的非流动资产或处置组外，由非流动资产或处置组以公允价值减去出售费用后的净额作为初始计量金额而产生的差额，计入当期损益。

对于持有待售的处置组确认的资产减值损失金额，先抵减处置组中商誉的账面价值，再根据处置组中的各项非流动资产账面价值所占比重，按比例抵减其账面价值。

持有待售的非流动资产或处置组中的非流动资产不计提折旧或摊销，持有待售的处置组中负债的利息和其他费用继续予以确认。

(2) 资产减值损失转回的会计处理

后续资产负债表日持有待售的非流动资产公允价值减去出售费用后的净额增加的，以前减记的金额予以恢复，并在划分为持有待售类别后确认的资产减值损失金额内转回，转回金额计入当期损益。划分为持有待售类别前确认的资产减值损失不转回。

后续资产负债表日持有待售的处置组公允价值减去出售费用后的净额增加的，以前减记的金额予以恢复，并在划分为持有待售类别后非流动资产确认的资产减值损失金额内转回，转回金额计入当期损益。已抵减的商誉账面价值，以及非流动资产在划分为持有待售类别前确认的资产减值损失不转回。

持有待售的处置组确认的资产减值损失后续转回金额，根据处置组中除商誉外各项非流动资产账面价值所占比重，按比例增加其账面价值。

(3) 不再继续划分为持有待售类别以及终止确认的会计处理

非流动资产或处置组因不再满足持有待售类别的划分条件而不再继续划分为持有待售类别或非流动资产从持有待售的处置组中移除时，按照以下两者孰低计量：1) 划分为持有待售类别前的账面价值，按照假定不划分为持有待售类别情况下本应确认的折旧、摊销或减值等进行调整后的金额；2) 可收回金额。

终止确认持有待售的非流动资产或处置组时，将尚未确认的利得或损失计入当期损益。

## 14、长期股权投资

1. 共同控制、重大影响的判断

按照相关约定对某项安排存在共有的控制，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，认定为共同控制。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，认定为重大影响。

2. 投资成本的确定

(1) 同一控制下的企业合并形成的，合并方以支付现金、转让非现金资产、承担债务或发行权益性证券作为合并对价的，在合并日按照取得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其初始投资成本。长期股权投资初始投资成本与支付的合并对价的账面价值或发行股份的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。

公司通过多次交易分步实现同一控制下企业合并形成的长期股权投资，判断是否属于“一揽子交易”。属于“一揽子交易”的，把各项交易作为一项取得控制权的交易进行会计处理。不属于“一揽子交易”的，在合并日，根据合并后应享有被合并方净资产在最终控制方合并财务报表中的账面价值的份额确定初始投资成本。合并日长期股权投资的初始投资成本，与达到合并前的长期股权投资账面价值加上合并日进一步取得股份新支付对价的账面价值之和的差额，调整资本公积；资本公积不足冲减的，调整留存收益。

(2) 非同一控制下的企业合并形成的，在购买日按照支付的合并对价的公允价值作为其初始投资成本。

公司通过多次交易分步实现非同一控制下企业合并形成的长期股权投资，区分个别财务报表和合并财务报表进行相关会计处理：

1) 在个别财务报表中，按照原持有的股权投资的账面价值加上新增投资成本之和，作为改按成本法核算的初始投资成本。

2) 在合并财务报表中，判断是否属于“一揽子交易”。属于“一揽子交易”的，把各项交易作为一项取得控制权的交易进行会计处理。不属于“一揽子交易”的，对于购买日之前持有的被购买方的股权，按照该股权在购买日的公允价值进行重新计量，公允价值与其账面价值的差额计入当期投资收益；购买日之前持有的被购买方的股权涉及权益法核算下的其他综合收益等的，与其相关的其他综合收益等转为购买日所属当期收益。但由于被投资方重新计量设定受益计划净负债或净资产变动而产生的其他综合收益除外。

(3) 除企业合并形成以外的：以支付现金取得的，按照实际支付的购买价款作为其初始投资成本；以发行权益性证券取得的，按照发行权益性证券的公允价值作为其初始投资成本；以债务重组方式取得的，按《企业会计准则第 12 号——债务重组》确定其初始投资成本；以非货币性资产交换取得的，按《企业会计准则第 7 号——非货币性资产交换》确定其初始投资成本。

3. 后续计量及损益确认方法

对被投资单位实施控制的长期股权投资采用成本法核算；对联营企业和合营企业的长期股权投资，采用权益法核算。

4. 通过多次交易分步处置对子公司投资至丧失控制权的处理方法

(1) 个别财务报表

对处置的股权，其账面价值与实际取得价款之间的差额，计入当期损益。对于剩余股权，对被投资单位仍具有重大影响或者与其他方一起实施共同控制的，转为权益法核算；不能再对被投资单位实施控制、共同控制或重大影响的，按照《企业会计准则第 22 号——金融工具确认和计量》的相关规定进行核算。

(2) 合并财务报表

1) 通过多次交易分步处置对子公司投资至丧失控制权，且不属于“一揽子交易”的

在丧失控制权之前，处置价款与处置长期股权投资相对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（资本溢价），资本溢价不足冲减的，冲减留存收益。

丧失对原子公司控制权时，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或合并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，同时冲减商誉。与原有子公司股权投资相关的其他综合收益等，应当在丧失控制权时转为当期投资收益。

2) 通过多次交易分步处置对子公司投资至丧失控制权，且属于“一揽子交易”的

将各项交易作为一项处置子公司并丧失控制权的交易进行会计处理。但是，在丧失控制权之前每一次处置价款与处置投资对应的享有该子公司净资产份额的差额，在合并财务报表中确认为其他综合收益，在丧失控制权时一并转入丧失控制权当期的损益。

## 15、投资性房地产

投资性房地产计量模式
成本法计量
折旧或摊销方法

1. 投资性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和已出租的建筑物。

2. 投资性房地产按照成本进行初始计量，采用成本模式进行后续计量，并采用与固定资产和无形资产相同的方法计提折旧或进行摊销。

## 16、固定资产

### （1） 确认条件

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，使用年限超过一个会计年度的有形资产。固定资产在同时满足经济利益很可能流入、成本能够可靠计量时予以确认。

### （2） 折旧方法

| 类别 | 折旧方法 | 折旧年限 | 残值率 | 年折旧率 |
| --- | --- | --- | --- | --- |
| 房屋及建筑物 | 年限平均法 | 10-20 | 5% | 4.75%-9.50% |
| 专用设备 | 年限平均法 | 5-10 | 5% | 9.50%-19.00% |
| 通用设备 | 年限平均法 | 5-10 | 5% | 9.50%-19.00% |
| 运输工具 | 年限平均法 | 4-10 | 5% | 9.50%-23.75% |
| 其他设备 | 年限平均法 | 3-5 | 5% | 19.00%-31.67% |

## 17、在建工程

1. 在建工程同时满足经济利益很可能流入、成本能够可靠计量则予以确认。在建工程按建造该项资产达到预定可使用状态前所发生的实际成本计量。

2. 在建工程达到预定可使用状态时，按工程实际成本转入固定资产。已达到预定可使用状态但尚未办理竣工决算的，先按估计价值转入固定资产，待办理竣工决算后再按实际成本调整原暂估价值，但不再调整原已计提的折旧。

## 18、借款费用

1. 借款费用资本化的确认原则

公司发生的借款费用，可直接归属于符合资本化条件的资产的购建或者生产的，予以资本化，计入相关资产成本；其他借款费用，在发生时确认为费用，计入当期损益。

2. 借款费用资本化期间

(1) 当借款费用同时满足下列条件时，开始资本化：1) 资产支出已经发生；2) 借款费用已经发生；3) 为使资产达到预定可使用或可销售状态所必要的购建或者生产活动已经开始。

(2) 若符合资本化条件的资产在购建或者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，暂停借款费用的资本化；中断期间发生的借款费用确认为当期费用，直至资产的购建或者生产活动重新开始。

(3) 当所购建或者生产符合资本化条件的资产达到预定可使用或可销售状态时，借款费用停止资本化。

3. 借款费用资本化率以及资本化金额

为购建或者生产符合资本化条件的资产而借入专门借款的，以专门借款当期实际发生的利息费用（包括按照实际利率法确定的折价或溢价的摊销），减去将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，确定应予资本化的利息金额；为购建或者生产符合资本化条件的资产占用了一般借款的，根据累计资产支出超过专门借款的资产支出加权平均数乘以占用一般借款的资本化率，计算确定一般借款应予资本化的利息金额。

**19、无形资产**

**（1） 计价方法、使用寿命、减值测试**

1.无形资产包括土地使用权、专利权及非专利技术等，按成本进行初始计量。

2.使用寿命有限的无形资产，在使用寿命内按照与该项无形资产有关的经济利益的预期实现方式系统合理地摊销，无法可靠确定预期实现方式的，采用直线法摊销。具体年限如下：

| 项　　目 | 摊销年限（年） |
| --- | --- |
| 土地使用权 | 34-50 |
| 软　件 | 3 |

**（2） 内部研究开发支出会计政策**

内部研究开发项目研究阶段的支出，于发生时计入当期损益。内部研究开发项目开发阶段的支出，同时满足下列条件的，确认为无形资产：(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；(2) 具有完成该无形资产并使用或出售的意图；(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，能证明其有用性；(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；(5) 归属于该无形资产开发阶段的支出能够可靠地计量。

**20、长期资产减值**

对长期股权投资、采用成本模式计量的投资性房地产、固定资产、在建工程、使用权资产、使用寿命有限的无形资产等长期资产，在资产负债表日有迹象表明发生减值的，估计其可收回金额。对因企业合并所形成的商誉和使用寿命不确定的无形资产，无论是否存在减值迹象，每年都进行减值测试。商誉结合与其相关的资产组或者资产组组合进行减值测试。

若上述长期资产的可收回金额低于其账面价值的，按其差额确认资产减值准备并计入当期损益。

**21、长期待摊费用**

长期待摊费用核算已经支出，摊销期限在 1 年以上（不含 1 年）的各项费用。长期待摊费用按实际发生额入账，在受益期或规定的期限内分期平均摊销。如果长期待摊的费用项目不能使以后会计期间受益则将尚未摊销的该项目的摊余价值全部转入当期损益。

**22、职工薪酬**

**（1） 短期薪酬的会计处理方法**

在职工为公司提供服务的会计期间，将实际发生的短期薪酬确认为负债，并计入当期损益或相关资产成本。

**（2） 离职后福利的会计处理方法**

离职后福利分为设定提存计划和设定受益计划。

(1) 在职工为公司提供服务的会计期间，根据设定提存计划计算的应缴存金额确认为负债，并计入当期损益或相关资产成本。

(2) 对设定受益计划的会计处理通常包括下列步骤：

1) 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，并确定相关义务的所属期间。同时，对设定受益计划所产生的义务予以折现，以确定设定受益计划义务的现值和当期服务成本；

2) 设定受益计划存在资产的，将设定受益计划义务现值减去设定受益计划资产公允价值所形成的赤字或盈余确认为一项设定受益计划净负债或净资产。设定受益计划存在盈余的，以设定受益计划的盈余和资产上限两项的孰低者计量设定受益计划净资产；

3）期末，将设定受益计划产生的职工薪酬成本确认为服务成本、设定受益计划净负债或净资产的利息净额以及重新计量设定受益计划净负债或净资产所产生的变动等三部分，其中服务成本和设定受益计划净负债或净资产的利息净额计入当期损益或相关资产成本，重新计量设定受益计划净负债或净资产所产生的变动计入其他综合收益，并且在后续会计期间不允许转回至损益，但可以在权益范围内转移这些在其他综合收益确认的金额。

**（3） 辞退福利的会计处理方法**

向职工提供的辞退福利，在下列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：(1) 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；(2) 公司确认与涉及支付辞退福利的重组相关的成本或费用时。

**（4） 其他长期职工福利的会计处理方法**

向职工提供的其他长期福利，符合设定提存计划条件的，按照设定提存计划的有关规定进行会计处理；除此之外的其他长期福利，按照设定受益计划的有关规定进行会计处理，为简化相关会计处理，将其产生的职工薪酬成本确认为服务成本、其他长期职工福利净负债或净资产的利息净额以及重新计量其他长期职工福利净负债或净资产所产生的变动等组成项目的总净额计入当期损益或相关资产成本。

**23、预计负债**

1. 因对外提供担保、诉讼事项、产品质量保证、亏损合同等或有事项形成的义务成为公司承担的现时义务，履行该义务很可能导致经济利益流出公司，且该义务的金额能够可靠的计量时，公司将该项义务确认为预计负债。

2. 公司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初始计量，并在资产负债表日对预计负债的账面价值进行复核。

**24、股份支付**

1. 股份支付的种类

包括以权益结算的股份支付和以现金结算的股份支付。

2. 实施、修改、终止股份支付计划的相关会计处理

(1) 以权益结算的股份支付

授予后立即可行权的换取职工服务的以权益结算的股份支付，在授予日按照权益工具的公允价值计入相关成本或费用，相应调整资本公积。完成等待期内的服务或达到规定业绩条件才可行权的换取职工服务的以权益结算的股份支付，在等待期内的每个资产负债表日，以对可行权权益工具数量的最佳估计为基础，按权益工具授予日的公允价值，将当期取得的服务计入相关成本或费用，相应调整资本公积。

换取其他方服务的权益结算的股份支付，如果其他方服务的公允价值能够可靠计量的，按照其他方服务在取得日的公允价值计量；如果其他方服务的公允价值不能可靠计量，但权益工具的公允价值能够可靠计量的，按照权益工具在服务取得日的公允价值计量，计入相关成本或费用，相应增加所有者权益。

(2) 以现金结算的股份支付

授予后立即可行权的换取职工服务的以现金结算的股份支付，在授予日按公司承担负债的公允价值计入相关成本或费用，相应增加负债。完成等待期内的服务或达到规定业绩条件才可行权的换取职工服务的以现金结算的股份支付，在等待期内的每个资产负债表日，以对可行权情况的最佳估计为基础，按公司承担负债的公允价值，将当期取得的服务计入相关成本或费用和相应的负债。

(3) 修改、终止股份支付计划

如果修改增加了所授予的权益工具的公允价值，公司按照权益工具公允价值的增加相应地确认取得服务的增加；如果修改增加了所授予的权益工具的数量，公司将增加的权益工具的公允价值相应地确认为取得服务的增加；如果公司按照有利于职工的方式修改可行权条件，公司在处理可行权条件时，考虑修改后的可行权条件。

如果修改减少了授予的权益工具的公允价值，公司继续以权益工具在授予日的公允价值为基础，确认取得服务的金额，而不考虑权益工具公允价值的减少；如果修改减少了授予的权益工具的数量，公司将减少部分作为已授予的权益工具的取消来进行处理；如果以不利于职工的方式修改了可行权条件，在处理可行权条件时，不考虑修改后的可行权条件。

如果公司在等待期内取消了所授予的权益工具或结算了所授予的权益工具（因未满足可行权条件而被取消的除外），则将取消或结算作为加速可行权处理，立即确认原本在剩余等待期内确认的金额。

## 25、收入

收入确认和计量所采用的会计政策

1. 收入确认原则

于合同开始日，公司对合同进行评估，识别合同所包含的各单项履约义务，并确定各单项履约义务是在某一时段内履行，还是在某一时点履行。

满足下列条件之一时，属于在某一时段内履行履约义务，否则，属于在某一时点履行履约义务：(1) 客户在公司履约的同时即取得并消耗公司履约所带来的经济利益；(2) 客户能够控制公司履约过程中在建商品；(3) 公司履约过程中所产出的商品具有不可替代用途，且公司在整个合同期间内有权就累计至今已完成的履约部分收取款项。

对于在某一时段内履行的履约义务，公司在该段时间内按照履约进度确认收入。履约进度不能合理确定时，已经发生的成本预计能够得到补偿的，按照已经发生的成本金额确认收入，直到履约进度能够合理确定为止。对于在某一时点履行的履约义务，在客户取得相关商品或服务控制权时点确认收入。在判断客户是否已取得商品控制权时，公司考虑下列迹象：(1) 公司就该商品享有现时收款权利，即客户就该商品负有现时付款义务；(2) 公司已将该商品的法定所有权转移给客户，即客户已拥有该商品的法定所有权；(3) 公司已将该商品实物转移给客户，即客户已实物占有该商品；(4) 公司已将该商品所有权上的主要风险和报酬转移给客户，即客户已取得该商品所有权上的主要风险和报酬；(5) 客户已接受该商品；(6) 其他表明客户已取得商品控制权的迹象。

2. 收入计量原则

(1) 公司按照分摊至各单项履约义务的交易价格计量收入。交易价格是公司因向客户转让商品或服务而预期有权收取的对价金额，不包括代第三方收取的款项以及预期将退还给客户的款项。

(2) 合同中存在可变对价的，公司按照期望值或最可能发生金额确定可变对价的最佳估计数，但包含可变对价的交易价格，不超过在相关不确定性消除时累计已确认收入极可能不会发生重大转回的金额。

(3) 合同中存在重大融资成分的，公司按照假定客户在取得商品或服务控制权时即以现金支付的应付金额确定交易价格。该交易价格与合同对价之间的差额，在合同期间内采用实际利率法摊销。合同开始日，公司预计客户取得商品或服务控制权与客户支付价款间隔不超过一年的，不考虑合同中存在的重大融资成分。

(4) 合同中包含两项或多项履约义务的，公司于合同开始日，按照各单项履约义务所承诺商品的单独售价的相对比例，将交易价格分摊至各单项履约义务。

3. 收入确认的具体方法

公司主要销售园林机械产品。公司园林机械设备销售业务属于在某一时点履行的履约义务，收入确认的具体方法为：（1）境内销售：公司根据合同约定将产品交付给购货方并经购货方验收确认，已收取价款或取得收款权利且相关的经济利益很可能流入时确认；（2）自营出口销售：公司根据合同约定将产品报关，取得提单，已收取货款或取得了收款权力且相关的经济利益很可能流入时确认。对于境外子公司直接销售，在公司根据合同约定，产品已出库、客户自提或委托物流公司提货时认为相关风险已转移，取得物流公司提货单，已收取货款或取得了收款权利且相关的经济利益很可能流入时确认；（3）

保税区销售：公司根据合同约定将产品报关，产品交付给购货方并经购货方验收确认，已收取价款或取得收款权利且相关的经济利益很可能流入时确认。

同类业务采用不同经营模式导致收入确认会计政策存在差异的情况

## 26、政府补助

1. 政府补助在同时满足下列条件时予以确认：(1) 公司能够满足政府补助所附的条件；(2) 公司能够收到政府补助。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；公允价值不能可靠取得的，按照名义金额计量。

2. 与资产相关的政府补助判断依据及会计处理方法

政府文件规定用于购建或以其他方式形成长期资产的政府补助划分为与资产相关的政府补助。政府文件不明确的，以取得该补助必须具备的基本条件为基础进行判断，以购建或其他方式形成长期资产为基本条件的作为与资产相关的政府补助。与资产相关的政府补助，冲减相关资产的账面价值或确认为递延收益。与资产相关的政府补助确认为递延收益的，在相关资产使用寿命内按照合理、系统的方法分期计入损益。按照名义金额计量的政府补助，直接计入当期损益。相关资产在使用寿命结束前被出售、转让、报废或发生毁损的，将尚未分配的相关递延收益余额转入资产处置当期的损益。

3. 与收益相关的政府补助判断依据及会计处理方法

除与资产相关的政府补助之外的政府补助划分为与收益相关的政府补助。对于同时包含与资产相关部分和与收益相关部分的政府补助，难以区分与资产相关或与收益相关的，整体归类为与收益相关的政府补助。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，在确认相关成本费用或损失的期间，计入当期损益或冲减相关成本；用于补偿已发生的相关成本费用或损失的，直接计入当期损益或冲减相关成本。

4. 与公司日常经营活动相关的政府补助，按照经济业务实质，计入其他收益或冲减相关成本费用。与公司日常活动无关的政府补助，计入营业外收支。

5. 政策性优惠贷款贴息的会计处理方法

(1) 财政将贴息资金拨付给贷款银行，由贷款银行以政策性优惠利率向公司提供贷款的，以实际收到的借款金额作为借款的入账价值，按照借款本金和该政策性优惠利率计算相关借款费用。

(2) 财政将贴息资金直接拨付给公司的，将对应的贴息冲减相关借款费用。

## 27、合同资产、合同负债

公司根据履行履约义务与客户付款之间的关系在资产负债表中列示合同资产或合同负债。公司将同一合同下的合同资产和合同负债相互抵销后以净额列示。

公司将拥有的、无条件(即，仅取决于时间流逝)向客户收取对价的权利作为应收款项列示，将已向客户转让商品而有权收取对价的权利（该权利取决于时间流逝之外的其他因素）作为合同资产列示。

公司将已收或应收客户对价而应向客户转让商品的义务作为合同负债列示。

## 28、递延所得税资产/递延所得税负债

1. 根据资产、负债的账面价值与其计税基础之间的差额（未作为资产和负债确认的项目按照税法规定可以确定其计税基础的，该计税基础与其账面数之间的差额），按照预期收回该资产或清偿该负债期间的适用税率计算确认递延所得税资产或递延所得税负债。

2. 确认递延所得税资产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。资产负债表日，有确凿证据表明未来期间很可能获得足够的应纳税所得额用来抵扣可抵扣暂时性差异的，确认以前会计期间未确认的递延所得税资产。

3. 资产负债表日，对递延所得税资产的账面价值进行复核，如果未来期间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，转回减记的金额。

4. 公司当期所得税和递延所得税作为所得税费用或收益计入当期损益，但不包括下列情况产生的所得税：(1) 企业合并；(2) 直接在所有者权益中确认的交易或者事项。

## 29、租赁

### （1） 公司作为承租人

在租赁期开始日，公司将租赁期不超过 12 个月，且不包含购买选择权的租赁认定为短期租赁；将单项租赁资产为全新资产时价值较低的租赁认定为低价值资产租赁。公司转租或预期转租租赁资产的，原租赁不认定为低价值资产租赁。

对于所有短期租赁和低价值资产租赁，公司在租赁期内各个期间按照直线法将租赁付款额计入相关资产成本或当期损益。

除上述采用简化处理的短期租赁和低价值资产租赁外，在租赁期开始日，公司对租赁确认使用权资产和租赁负债。

(1) 使用权资产

使用权资产按照成本进行初始计量，该成本包括：1) 租赁负债的初始计量金额；2) 在租赁期开始日或之前支付的租赁付款额，存在租赁激励的，扣除已享受的租赁激励相关金额；3) 承租人发生的初始直接费用；4) 承租人为拆卸及移除租赁资产、复原租赁资产所在场地或将租赁资产恢复至租赁条款约定状态预计将发生的成本。

公司按照直线法对使用权资产计提折旧。能够合理确定租赁期届满时取得租赁资产所有权的，公司在租赁资产剩余使用寿命内计提折旧。无法合理确定租赁期届满时能够取得租赁资产所有权的，公司在租赁期与租赁资产剩余使用寿命两者孰短的期间内计提折旧。

(2) 租赁负债

在租赁期开始日，公司将尚未支付的租赁付款额的现值确认为租赁负债。计算租赁付款额现值时采用租赁内含利率作为折现率，无法确定租赁内含利率的，采用公司增量借款利率作为折现率。租赁付款额与其现值之间的差额作为未确认融资费用，在租赁期各个期间内按照确认租赁付款额现值的折现率确认利息费用，并计入当期损益。未纳入租赁负债计量的可变租赁付款额于实际发生时计入当期损益。

租赁期开始日后，当实质固定付款额发生变动、担保余值预计的应付金额发生变化、用于确定租赁付款额的指数或比率发生变动、购买选择权、续租选择权或终止选择权的评估结果或实际行权情况发生变化时，公司按照变动后的租赁付款额的现值重新计量租赁负债，并相应调整使用权资产的账面价值，如使用权资产账面价值已调减至零，但租赁负债仍需进一步调减的，将剩余金额计入当期损益。

**（2） 公司作为出租人**

在租赁开始日，公司将实质上转移了与租赁资产所有权有关的几乎全部风险和报酬的租赁划分为融资租赁，除此之外的均为经营租赁。

(1) 经营租赁

公司在租赁期内各个期间按照直线法将租赁收款额确认为租金收入，发生的初始直接费用予以资本化并按照与租金收入确认相同的基础进行分摊，分期计入当期损益。公司取得的与经营租赁有关的未计入租赁收款额的可变租赁付款额在实际发生时计入当期损益。

(2) 融资租赁

在租赁期开始日，公司按照租赁投资净额（未担保余值和租赁期开始日尚未收到的租赁收款额按照租赁内含利率折现的现值之和）确认应收融资租赁款，并终止确认融资租赁资产。在租赁期的各个期间，公司按照租赁内含利率计算并确认利息收入。

公司取得的未纳入租赁投资净额计量的可变租赁付款额在实际发生时计入当期损益。

**（3） 售后租回**

(1) 公司作为承租人

公司按照《企业会计准则第 14 号——收入》的规定，评估确定售后租回交易中的资产转让是否属于销售。

售后租回交易中的资产转让属于销售的，公司按原资产账面价值中与租回获得的使用权有关的部分，计量售后租回所形成的使用权资产，并仅就转让至出租人的权利确认相关利得或损失。

售后租回交易中的资产转让不属于销售的，公司继续确认被转让资产，同时确认一项与转让收入等额的金融负债，并按照《企业会计准则第 22 号——金融工具确认和计量》对该金融负债进行会计处理。

(2) 公司作为出租人

公司按照《企业会计准则第 14 号——收入》的规定，评估确定售后租回交易中的资产转让是否属于销售。

售后租回交易中的资产转让属于销售的，公司根据其他适用的企业会计准则对资产购买进行会计处理，并根据《企业会计准则第 21 号——租赁》对资产出租进行会计处理。

售后租回交易中的资产转让不属于销售的，公司不确认被转让资产，但确认一项与转让收入等额的金融资产，并按照《企业会计准则第 22 号——金融工具确认和计量》对该金融资产进行会计处理。

**30、分部报告**

公司以内部组织结构、管理要求、内部报告制度等为依据确定经营分部。公司的经营分部是指同时满足下列条件的组成部分：

1. 该组成部分能够在日常活动中产生收入、发生费用；

2. 管理层能够定期评价该组成部分的经营成果，以决定向其配置资源、评价其业绩；

3. 能够通过分析取得该组成部分的财务状况、经营成果和现金流量等有关会计信息。

**31、其他重要的会计政策和会计估计**

1. 终止经营的确认标准、会计处理方法

满足下列条件之一的、已经被处置或划分为持有待售类别且能够单独区分的组成部分确认为终止经营：

(1) 该组成部分代表一项独立的主要业务或一个单独的主要经营地区；

(2) 该组成部分是拟对一项独立的主要业务或一个单独的主要经营地区进行处置的一项相关联计划的一部分；

(3) 该组成部分是专为转售而取得的子公司。

本公司终止经营的情况详见本财务报表附注十四(五)之说明。

2. 采用套期会计的依据、会计处理方法

(1) 套期包括公允价值套期/现金流量套期/境外经营净投资套期。

(2) 对于满足下列条件的套期，运用套期会计方法进行处理：1) 套期关系仅由符合条件的套期工具和被套期工具组成；2) 在套期开始时，公司正式指定了套期工具和被套期项目，并准备了关于套期关系和公司从事套期的风险管理策略和风险管理目标的书面文件；3) 该套期关系符合套期有效性要求。

套期同时满足下列条件时，公司认定套期关系符合套期有效性要求：1) 被套期项目和套期工具之间存在经济关系；2) 被套期项目和套期工具经济关系产生的价值变动中，信用风险的影响不占主导地位；3) 套期关系的套期比率等于公司实际套期的被套期项目数量与对其进行套期的套期工具实际数量之比，但不反映被套期项目和套期工具相对权重的失衡。

公司在套期开始日及以后期间持续地对套期关系是否符合套期有效性要求进行评估。套期关系由于套期比率的原因而不再符合套期有效性要求，但指定该套期关系的风险管理目标没有改变的，公司进行套期关系再平衡。

(3) 套期会计处理

1) 公允价值套期

① 套期工具产生的利得或损失计入当期损益。如果套期工具是对选择以公允价值计量且其变动计入其他综合收益的非交易性权益工具（或其组成部分）进行套期的，套期工具产生的利得或损失计入其他综合收益。

② 被套期项目因风险敞口形成的利得或损失计当期损益，同时调整未以公允价值计量的已确认被套期项目的账面价值。被套期项目为按照《企业会计准则第 22 号——金融工具确认和计量》第十八条分类为以公允价值计量且其变动计入其他综合收益的金融资产（或其组成部分）的，其因被套期风险敞口形成的利得或损失计入当期损益，其账面价值已经按公允价值计量，不再调整；被套期项目为公司选择以公允价值计量且其变动计入其他综合收益的非交易性权益工具投资（或其组成部分）的，其因被套期风险敞口形成的利得或损失计入其他综合收益，其账面价值已经按公允价值计量，不再调整。

被套期项目为尚未确认的确定承诺（或其组成部分）的，其在套期关系指定后因被套期风险引起的公允价值累计变动额确认为一项资产或负债，相关的利得或损失计入各相关期间损益。当履行确定承诺而取得资产或承担负债时，调整该资产或负债的初始确认金额，以包括已确认的被套期项目的公允价值累计变动额。

被套期项目为以摊余成本计量的金融工具（或其组成部分）的，公司对被套期项目账面价值所作的调整按照开始摊销日重新计算的实际利率进行摊销，并计入当期损益。被套期项目为按照《企业会计准则第 22 号——金融工具确认和计量》第十八条分类为以公允价值计量且其变动计入其他综合收益的金融资产（或其组成部分）的，按照相同的方式对累计已确认的套期利得或损失进行摊销，并计入当期损益，但不调整金融资产（或其组成部分）的账面价值。

2）现金流量套期

① 套期工具利得或损失中属于有效套期的部分，作为现金流量套期储备，计入其他综合收益，无效部分计入当期损益。现金流量套期储备的金额按照以下两项的绝对额中较低者确认：A. 套期工具自套期开始的累计利得或损失；B. 被套期项目自套期开始的预计未来现金流量现值的累计变动额。

② 被套期项目为预期交易，且该预期交易使公司随后确认一项非金融资产或非金融负债的，或者非金融资产和非金融负债的预期交易形成一项适用于公允价值套期会计的确定承诺时，将原在其他综合收益中确认的现金流量套期储备金额转出，计入该资产或负债的初始确认金额。

③ 其他现金流量套期，原计入其他综合收益的现金流量套期储备金额，在被套期预期交易影响损益的相同期间转出，计入当期损益。

3）境外经营净投资套期

套期工具形成的利得或损失中属于有效套期的部分，确认为其他综合收益，并在处置境外经营时，将其转出计入当期损益；套期工具形成的利得或损失中属于无效套期的部分，计入当期损益。

3. 与回购公司股份相关的会计处理方法

因减少注册资本或奖励职工等原因收购本公司股份的，按实际支付的金额作为库存股处理，同时进行备查登记。如果将回购的股份注销，则将按注销股票面值和注销股数计算的股票面值总额与实际回购所支付的金额之间的差额冲减资本公积，资本公积不足冲减的，冲减留存收益；如果将回购的股份奖励给本公司职工属于以权益结算的股份支付，于职工行权购买本公司股份收到价款时，转销交付职工的库存股成本和等待期内资本公积（其他资本公积）累计金额，同时，按照其差额调整资本公积（股本溢价）。

## 32、重要会计政策和会计估计变更

### （1） 重要会计政策变更

☑适用 □不适用

| 会计政策变更的内容和原因 | 审批程序 | 备注 |
| --- | --- | --- |
| 2021 年 12 月 30 日，财政部颁布了《准则解释第 15 号》，解释了“关于企业将固定资产达到预定可使用状态前或者研发过程中产出的产品或副产品对外销售的会计处 | 无 | |

| | | |
|---|---|---|
| 理”、“关于亏损合同的判断”的问题，并自 2022 年 1 月 1 日起施行。 | | |
| 2022 年 11 月 30 日，财政部颁布了《准则解释第 16 号》，解释了“关于发行方分类为权益工具的金融工具相关股利的所得税影响的会计处理”、“关于企业将以现金结算的股份支付修改为以权益结算的股份支付的会计处理”内容自公布之日起施行。 | 无 | |

上述会计政策变更对公司财务报表无影响。

**（2） 重要会计估计变更**

□适用 ☑不适用

# 六、税项

## 1、主要税种及税率

| 税种 | 计税依据 | 税率 |
|---|---|---|
| 增值税 | 以按税法规定计算的销售货物和应税劳务收入为基础计算销项税额，扣除当期允许抵扣的进项税额后，差额部分为应交增值税 | 按 13%的税率计缴，出口货物享受“免、抵、退”政策，退税率为 13% |
| 城市维护建设税 | 实际缴纳的流转税税额 | 7%、5% |
| 企业所得税 | 应纳税所得额 | 15%-30.525% |
| 房产税 | 从价计征的，按房产原值一次减除 30%后余值的 1.2%计缴；从租计征的，按租金收入的 12%计缴 | 1.2%、12% |
| 教育费附加 | 实际缴纳的流转税税额 | 3% |
| 地方教育附加 | 实际缴纳的流转税税额 | 2% |

存在不同企业所得税税率纳税主体的，披露情况说明

| 纳税主体名称 | 所得税税率 |
|---|---|
| 本公司 | 15% |
| DAYE EUROPE GMBH[注 1] | 30.525% |
| DAYE NORTH AMERICA,INC.[注 2] | 23.50% |
| DAYE INTERNATIONAL CO., LIMITED[注 3] | 16.50% |
| HONBO INT PET.LTD [注 4] | 17% |
| RUNBO INT PET.LTD[注 4] | 17% |
| GOODTEX SINGAPORE PTE.LTD[注 4] | 17% |
| LINGYE INTELLIGENT (THAILAND) CO., LTD. [注 5] | 20% |
| DAYE MEXICO, S.A. DE C.V.[注 6] | 30% |
| MOWOX AMERICAN INC.[注 7] | 29.87% |
| 除上述以外的其他纳税主体 | 25% |

[注 1]按照注册地德国当地税收政策计缴相关税费，包括企业所得税 15%、团结税附加 0.825%、交易税 14.70%

[注 2]按照注册地美国当地税收政策计缴相关税费，包括联邦税 21%(2018 年 1 月 1 日前为 34%)，州税 2.5%

[注 3]按照注册地香港当地税收政策计缴相关税费

[注 4]按照注册地新加坡当地税收政策计缴相关税费

[注 5]按照注册地泰国当地税收政策计缴相关税费

[注 6]按照注册地墨西哥当地税收政策计缴相关税费

[注 7]按照注册地美国当地税收政策计缴相关税费，包括联邦税 21%(2018 年 1 月 1 日前为 34%)，州税 8.87%

## 2、税收优惠

1. 企业所得税

2022 年 1 月 7 日，根据全国高新技术企业认定管理工作领导小组办公室《关于对宁波市 2021 年认定的第一批高新技术企业进行备案的公告》和宁波市高新技术企业认定管理工作领导小组《关于公布宁波市 2021 年度高新技术企业名单的通知》（甬高企认领〔2022〕1 号），公司被认定为宁波市高新技术企业，有效期三年,即 2021 年度至 2023 年度，根据高新技术企业所得税优惠政策，公司 2022 年企业所得税减按 15%计缴。

2. 土地使用税

2018 年 12 月 26 日，根据宁波市人民政府办公厅《宁波市人民政府办公厅关于进一步推进降本减负促进实体经济稳增长的若干意见》（甬政办发〔2018〕125 号），子公司宁波领越智能设备有限公司减半征收土地使用税，该政策有效期至 2021 年 12 月 31 日，实际执行时仍需全额申报缴纳税金，当地税局通知之后企业再填报申请单申请返还。2021 年子公司宁波领越智能设备有限公司土地使用税退税额 1,233,513.00 元于 2022 年 1 月 14 日返还。

3. 增值税

2022 年 3 月 31 日，根据《财政部 税务总局关于进一步持续加快增值税期末留抵退税政策实施力度的公告》（财政部 税务总局公告 2022 年第 17 号），符合条件的制造业等行业中型企业，可以自 2022 年 5 月纳税申报期起向主管税务机关申请一次性退还存量留抵税额。子公司宁波鸿越智能科技有限公司符合上述政策，2022 年收到一次性退还存量留抵税额 2,669,967.08 元。

# 七、合并财务报表项目注释

## 1、货币资金

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 库存现金 | 80,824.80 | 99,072.15 |
| 银行存款 | 63,336,595.12 | 60,355,795.82 |
| 其他货币资金 | 49,613,052.89 | 58,414,888.35 |
| 合计 | 113,030,472.81 | 118,869,756.32 |
| 其中：存放在境外的款项总额 | 14,458,761.69 | 39,127,639.81 |
| 因抵押、质押或冻结等对使用有限制的款项总额 | 57,997,896.57 | 58,415,582.09 |

其他说明：

2022 年 12 月 31 日其他货币资金系银行承兑汇票保证金 42,196,775.45 元、海关进口保证金 6,593,422.88 元、保函保证金 501,948.24 元、电商账户余额 320,906.32 元。

## 2、交易性金融资产

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 以公允价值计量且其变动计入当期损益的金融资产 | 611,893.28 | 7,343,648.23 |
| 其中： | | |
| 衍生金融资产 | 611,893.28 | 7,343,648.23 |
| 其中： | | |
| 合计 | 611,893.28 | 7,343,648.23 |

其他说明：

2022 年 12 月末交易性金融资产系期末未交割的远期结汇合约和未到期的外汇期权约定汇率高于同期金融机构远期汇率报价形成。

## 3、应收账款

### （1） 应收账款分类披露

单位：元

| 类别 | 期末余额 | | | | | 期初余额 | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | 账面余额 | | 坏账准备 | | 账面价值 | 账面余额 | | 坏账准备 | | 账面价值 |
| | 金额 | 比例 | 金额 | 计提比例 | | 金额 | 比例 | 金额 | 计提比例 | |
| 其中： | | | | | | | | | | |
| 按组合计提坏账准备的应收账款 | 251,412,066.50 | 100.00% | 7,586,396.12 | 3.02% | 243,825,670.38 | 437,060,196.60 | 100.00% | 13,291,314.34 | 3.04% | 423,768,882.26 |
| 其中： | | | | | | | | | | |
| 合计 | 251,412,066.50 | 100.00% | 7,586,396.12 | 3.02% | 243,825,670.38 | 437,060,196.60 | 100.00% | 13,291,314.34 | 3.04% | 423,768,882.26 |

按组合计提坏账准备：账龄组合

单位：元

| 名称 | 期末余额 | | |
| --- | --- | --- | --- |
| | 账面余额 | 坏账准备 | 计提比例 |
| 账龄组合 | 251,412,066.50 | 7,586,396.12 | 3.02% |
| 合计 | 251,412,066.50 | 7,586,396.12 | |

确定该组合依据的说明：

如是按照预期信用损失一般模型计提应收账款坏账准备，请参照其他应收款的披露方式披露坏账准备的相关信息：

□适用 ☑不适用

按账龄披露

单位：元

| 账龄 | 账面余额 |
| --- | --- |
| 1 年以内（含 1 年） | 250,928,572.03 |
| 1 至 2 年 | 424,146.58 |
| 2 至 3 年 | 40,196.89 |
| 3 年以上 | 19,151.00 |
| 3 至 4 年 | 7,453.05 |
| 4 至 5 年 | 11,697.95 |
| 合计 | 251,412,066.50 |

### （2） 本期计提、收回或转回的坏账准备情况

本期计提坏账准备情况：

单位：元

| 类别 | 期初余额 | 本期变动金额 | | | | 期末余额 |
| --- | --- | --- | --- | --- | --- | --- |
| | | 计提 | 收回或转回 | 核销 | 其他 | |
| 按组合计提坏账准备 | 13,291,314.34 | -5,704,918.22 | | | | 7,586,396.12 |
| 合计 | 13,291,314.34 | -5,704,918.22 | | | | 7,586,396.12 |

其中本期坏账准备收回或转回金额重要的：

单位：元

| 单位名称 | 收回或转回金额 | 收回方式 |
| --- | --- | --- |

本期无重要的收回或转回的坏账准备。

### （3） 本期实际核销的应收账款情况

单位：元

| 项目 | 核销金额 |
| --- | --- |

其中重要的应收账款核销情况：

单位：元

| 单位名称 | 应收账款性质 | 核销金额 | 核销原因 | 履行的核销程序 | 款项是否由关联交易产生 |
| --- | --- | --- | --- | --- | --- |

应收账款核销说明：

本期无实际核销的应收账款。

**（4） 按欠款方归集的期末余额前五名的应收账款情况**

单位：元

| 单位名称 | 应收账款期末余额 | 占应收账款期末余额合计数的比例 | 坏账准备期末余额 |
|---|---|---|---|
| 客户 1 | 86,695,235.85 | 34.48% | 2,600,857.08 |
| 客户 2 | 65,115,249.97 | 25.90% | 1,953,457.50 |
| 客户 3 | 52,888,545.31 | 21.04% | 1,586,656.36 |
| 客户 4 | 9,282,628.02 | 3.69% | 280,592.54 |
| 客户 5 | 8,803,145.47 | 3.50% | 264,094.36 |
| 合计 | 222,784,804.62 | 88.61% | |

**（5） 因金融资产转移而终止确认的应收账款**

本期无因金融资产转移而终止确认的应收账款。

**（6） 转移应收账款且继续涉入形成的资产、负债金额**

本期无转移应收账款且继续涉入形成的资产、负债。

其他说明：

**4、应收款项融资**

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 银行承兑汇票 | 50,000,000.00 | |
| 合计 | 50,000,000.00 | |

应收款项融资本期增减变动及公允价值变动情况

□适用 ☑不适用

如是按照预期信用损失一般模型计提应收款项融资减值准备，请参照其他应收款的披露方式披露减值准备的相关信息：

□适用 ☑不适用

其他说明：

期末公司已质押的应收票据情况

| 项　目 | 期末已质押金额（元） |
|---|---|
| 银行承兑汇票 | 50,000,000.00 |
| 小　计 | 50,000,000.00 |

## 5、预付款项

### （1） 预付款项按账龄列示

单位：元

| 账龄 | 期末余额 | | 期初余额 | |
|---|---|---|---|---|
| | 金额 | 比例 | 金额 | 比例 |
| 1 年以内 | 18,630,153.24 | 100.00% | 11,244,028.90 | 100.00% |
| 合计 | 18,630,153.24 | | 11,244,028.90 | |

账龄超过 1 年且金额重要的预付款项未及时结算原因的说明：

期末无账龄 1 年以上重要的预付款项未及时结算的情况。

### （2） 按预付对象归集的期末余额前五名的预付款情况

| 单位名称 | 账面余额（元） | 占预付款项余额的比例（%） |
|---|---|---|
| 供应商 1 | 6,616,555.55 | 35.52 |
| 供应商 2 | 2,652,676.17 | 14.24 |
| 供应商 3 | 2,094,831.07 | 11.24 |
| 供应商 4 | 1,820,041.50 | 9.77 |
| 供应商 5 | 1,023,193.91 | 5.49 |
| **小　计** | **14,207,298.20** | **76.26** |

其他说明：

## 6、其他应收款

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 其他应收款 | 8,580,027.96 | 8,460,148.49 |
| 合计 | 8,580,027.96 | 8,460,148.49 |

### （1） 应收利息

#### 1） 应收利息分类

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|

### 2） 重要逾期利息

单位：元

| 借款单位 | 期末余额 | 逾期时间 | 逾期原因 | 是否发生减值及其判断依据 |
| --- | --- | --- | --- | --- |

其他说明：

### 3） 坏账准备计提情况

□适用 ☑不适用

## （2） 应收股利

### 1） 应收股利分类

单位：元

| 项目(或被投资单位) | 期末余额 | 期初余额 |
| --- | --- | --- |

### 2） 重要的账龄超过 1 年的应收股利

单位：元

| 项目(或被投资单位) | 期末余额 | 账龄 | 未收回的原因 | 是否发生减值及其判断依据 |
| --- | --- | --- | --- | --- |

### 3） 坏账准备计提情况

□适用 ☑不适用

其他说明：

## （3） 其他应收款

### 1） 其他应收款按款项性质分类情况

单位：元

| 款项性质 | 期末账面余额 | 期初账面余额 |
| --- | --- | --- |
| 押金保证金 | 9,613,211.87 | 8,866,871.97 |
| 备用金 | 281,000.00 | 416,154.00 |
| 应收暂付款 | 518,475.81 | 35,349.40 |
| 合计 | 10,412,687.68 | 9,318,375.37 |

### 2） 坏账准备计提情况

单位：元

| 坏账准备 | 第一阶段 | 第二阶段 | 第三阶段 | 合计 |
| --- | --- | --- | --- | --- |
| | 未来 12 个月预期信用 | 整个存续期预期信用 | 整个存续期预期信用 | |

| | 损失 | 损失(未发生信用减值) | 损失(已发生信用减值) | |
|---|---|---|---|---|
| 2022 年 1 月 1 日余额 | 75,358.81 | 629,528.23 | 153,339.84 | 858,226.88 |
| 2022 年 1 月 1 日余额在本期 | | | | |
| ——转入第二阶段 | -60,228.93 | 60,228.93 | | |
| ——转入第三阶段 | | -610,328.23 | 610,328.23 | |
| 本期计提 | 17,326.80 | 139,647.58 | 817,458.46 | 974,432.84 |
| 2022 年 12 月 31 日余额 | 32,456.68 | 219,076.51 | 1,581,126.53 | 1,832,659.72 |

损失准备本期变动金额重大的账面余额变动情况

□适用 ☑不适用

按账龄披露

单位：元

| 账龄 | 账面余额 |
|---|---|
| 1 年以内（含 1 年） | 1,081,889.39 |
| 1 至 2 年 | 2,190,765.09 |
| 2 至 3 年 | 6,629,633.72 |
| 3 年以上 | 510,399.48 |
| 4 至 5 年 | 510,399.48 |
| 合计 | 10,412,687.68 |

### 3） 本期计提、收回或转回的坏账准备情况

本期计提坏账准备情况：

单位：元

| 类别 | 期初余额 | 本期变动金额 | | | | 期末余额 |
|---|---|---|---|---|---|---|
| | | 计提 | 收回或转回 | 核销 | 其他 | |
| 坏账准备 | 858,226.88 | 974,432.84 | | | | 1,832,659.72 |
| 合计 | 858,226.88 | 974,432.84 | | | | 1,832,659.72 |

其中本期坏账准备转回或收回金额重要的：

单位：元

| 单位名称 | 转回或收回金额 | 收回方式 |
|---|---|---|

本期无重要的收回或转回的坏账准备。

### 4） 本期实际核销的其他应收款情况

单位：元

| 项目 | 核销金额 |
|---|---|

其中重要的其他应收款核销情况：

单位：元

| 单位名称 | 其他应收款性质 | 核销金额 | 核销原因 | 履行的核销程序 | 款项是否由关联交易产生 |
|---|---|---|---|---|---|

其他应收款核销说明：

本期无实际核销的其他应收款。

### 5） 按欠款方归集的期末余额前五名的其他应收款情况

单位：元

| 单位名称 | 款项的性质 | 期末余额 | 账龄 | 占其他应收款期末余额合计数的比例 | 坏账准备期末余额 |
|---|---|---|---|---|---|
| 单位 1 | 押金保证金 | 5,223,450.00 | 2-3 年 | 50.16% | 1,044,690.00 |
| 单位 2 | 押金保证金 | 2,437,610.00 | 1-2 年金额为 2,089,380.00 元，2-3 年金额为 348,230.00 元 | 23.41% | 278,584.00 |
| 单位 3 | 押金保证金 | 977,951.07 | 2-3 年 | 9.39% | 195,590.21 |
| 单位 4 | 押金保证金 | 500,000.00 | 4-5 年 | 4.80% | 250,000.00 |
| 单位 5 | 应收暂付款 | 330,000.00 | 1 年以内 | 3.17% | 9,900.00 |
| 合计 | | 9,469,011.07 | | 90.94% | 1,778,764.21 |

### 6） 涉及政府补助的应收款项

单位：元

| 单位名称 | 政府补助项目名称 | 期末余额 | 期末账龄 | 预计收取的时间、金额及依据 |
|---|---|---|---|---|

本期无按应收金额确认的政府补助。

### 7） 因金融资产转移而终止确认的其他应收款

本期无因金融资产转移而终止确认的其他应收款。

### 8） 转移其他应收款且继续涉入形成的资产、负债金额

本期无转移其他应收款且继续涉入形成的资产、负债。

其他说明：

## 7、存货

公司是否需要遵守房地产行业的披露要求

否

**（1） 存货分类**

单位：元

| 项目 | 期末余额 | | | 期初余额 | | |
|---|---|---|---|---|---|---|
| | 账面余额 | 存货跌价准备或合同履约成本减值准备 | 账面价值 | 账面余额 | 存货跌价准备或合同履约成本减值准备 | 账面价值 |
| 原材料 | 277,364,594.70 | 4,593,405.40 | 272,771,189.30 | 342,572,870.13 | 3,694,533.59 | 338,878,336.54 |
| 在产品 | 60,058,617.68 | | 60,058,617.68 | 130,483,481.24 | | 130,483,481.24 |
| 产成品 | 617,195,360.18 | 1,386,053.69 | 615,809,306.49 | 382,333,150.25 | 1,147,264.30 | 381,185,885.95 |
| 委托加工物资 | 2,237,968.65 | | 2,237,968.65 | 8,741,390.46 | | 8,741,390.46 |
| 合计 | 956,856,541.21 | 5,979,459.09 | 950,877,082.12 | 864,130,892.08 | 4,841,797.89 | 859,289,094.19 |

**（2） 存货跌价准备和合同履约成本减值准备**

单位：元

| 项目 | 期初余额 | 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 | 3,694,533.59 | 2,597,687.81 | | 1,698,816.00 | | 4,593,405.40 |
| 产成品 | 1,147,264.30 | 351,753.78 | | 112,964.39 | | 1,386,053.69 |
| 合计 | 4,841,797.89 | 2,949,441.59 | | 1,811,780.39 | | 5,979,459.09 |

确定可变现净值的具体依据、本期转回或转销存货跌价准备的原因

| 项 目 | 确定可变现净值的具体依据 | 本期转回存货跌价准备的原因 | 本期转销存货跌价准备的原因 |
|---|---|---|---|
| 原材料 | 相关产成品估计售价减去至完工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确定可变现净值 | | 原材料被领用生产产品并销售出库 |
| 产成品 | | | 产成品销售出库 |

**（3） 存货期末余额含有借款费用资本化金额的说明**

期末存货余额中不含借款费用资本化情况。

**（4） 合同履约成本本期摊销金额的说明**

期末存货余额中不含合同履约成本。

## 8、其他流动资产

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 待抵扣增值税 | 17,889,523.23 | 22,573,657.37 |
| 多缴企业所得税 | 11,912,098.19 | 150,968.17 |
| 预缴关税 | 16,801,511.78 | 28,327,653.53 |
| 合计 | 46,603,133.20 | 51,052,279.07 |

其他说明：

## 9、固定资产

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 固定资产 | 792,529,776.92 | 732,571,921.18 |
| 合计 | 792,529,776.92 | 732,571,921.18 |

### （1） 固定资产情况

单位：元

| 项目 | 房屋及建筑物 | 专用设备 | 通用设备 | 运输工具 | 其他设备 | 合计 |
| --- | --- | --- | --- | --- | --- | --- |
| 一、账面原值： | | | | | | |
| 1.期初余额 | 680,503,565.46 | 153,882,734.16 | 24,406,289.58 | 12,127,859.47 | 7,735,509.94 | 878,655,958.61 |
| 2.本期增加金额 | 10,009,703.82 | 99,079,419.81 | 3,119,216.57 | 2,907,237.70 | 933,111.28 | 116,048,689.18 |
| （1）购置 | 92,828.56 | 38,291,184.17 | 2,912,681.84 | 2,731,647.90 | 831,253.27 | 44,859,595.74 |
| （2）在建工程转入 | 9,822,033.12 | 60,516,712.43 | 23,362.83 | 93,982.30 | | 70,456,090.68 |
| （3）企业合并增加 | | | | | | |
| 汇率的影响 | 94,842.14 | 271,523.21 | 183,171.90 | 81,607.50 | 101,858.01 | 733,002.76 |
| 3.本期减少金额 | | 107,777.77 | 808,369.31 | 853,187.78 | 214,735.76 | 1,984,070.62 |
| （1）处置或报废 | | 107,777.77 | 808,369.31 | 853,187.78 | 214,735.76 | 1,984,070.62 |
| | | | | | | |
| 4.期末余额 | 690,513,269.28 | 252,854,376.20 | 26,717,136.84 | 14,181,909.39 | 8,453,885.46 | 992,720,577.17 |
| 二、累计折旧 | | | | | | |
| 1.期初余额 | 64,985,724.81 | 56,752,475.73 | 11,905,569.09 | 7,757,477.41 | 4,682,790.39 | 146,084,037.43 |
| 2.本期增加金额 | 33,229,541.58 | 15,057,156.54 | 3,820,234.61 | 1,677,021.29 | 1,541,882.69 | 55,325,836.71 |
| （1）计提 | 33,210,519.87 | 15,039,974.44 | 3,761,577.02 | 1,641,620.49 | 1,500,300.92 | 55,153,992.74 |
| 汇率的影响 | 19,021.71 | 17,182.10 | 58,657.59 | 35,400.80 | 41,581.77 | 171,843.97 |
| 3.本期减少金额 | | 101,577.05 | 198,966.66 | 832,653.69 | 85,876.49 | 1,219,073.89 |
| （1）处置或报废 | | 101,577.05 | 198,966.66 | 832,653.69 | 85,876.49 | 1,219,073.89 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 4.期末余额 | 98,215,266.39 | 71,708,055.22 | 15,526,837.04 | 8,601,845.01 | 6,138,796.59 | 200,190,800.25 |
| 三、减值准备 | | | | | | |
| 1.期初余额 | | | | | | |
| 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 | 592,298,002.89 | 181,146,320.98 | 11,190,299.80 | 5,580,064.38 | 2,315,088.87 | 792,529,776.92 |
| 2.期初账面价值 | 615,517,840.65 | 97,130,258.43 | 12,500,720.49 | 4,370,382.06 | 3,052,719.55 | 732,571,921.18 |

**（2） 暂时闲置的固定资产情况**

单位：元

| 项目 | 账面原值 | 累计折旧 | 减值准备 | 账面价值 | 备注 |
|---|---|---|---|---|---|

**（3） 通过经营租赁租出的固定资产**

单位：元

| 项目 | 期末账面价值 |
|---|---|

**（4） 未办妥产权证书的固定资产情况**

单位：元

| 项目 | 账面价值 | 未办妥产权证书的原因 |
|---|---|---|
| “年产 20 万件五金日用品生产项目”新建厂房 | 62,981,807.34 | 尚在办理中 |

其他说明：

**（5） 固定资产清理**

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|

其他说明：

## 10、在建工程

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 在建工程 | 152,794,862.81 | 64,393,965.14 |
| 合计 | 152,794,862.81 | 64,393,965.14 |

### （1） 在建工程情况

单位：元

| 项目 | 期末余额 | | | 期初余额 | | |
| --- | --- | --- | --- | --- | --- | --- |
| | 账面余额 | 减值准备 | 账面价值 | 账面余额 | 减值准备 | 账面价值 |
| 年产 90 万台园林机械产品生产项目 | 6,183,972.07 | | 6,183,972.07 | 47,789,937.15 | | 47,789,937.15 |
| 年产 20 万件五金日用品生产项目厂房建设 | | | | | | |
| 年产 6 万台骑乘式割草机 | 75,845,259.38 | | 75,845,259.38 | | | |
| 墨西哥海外生产基地 | 9,386,798.64 | | 9,386,798.64 | | | |
| 在安装设备 | 27,731,045.17 | | 27,731,045.17 | 12,826,708.43 | | 12,826,708.43 |
| 设备预付款 | 33,647,787.55 | | 33,647,787.55 | 3,777,319.56 | | 3,777,319.56 |
| 合计 | 152,794,862.81 | | 152,794,862.81 | 64,393,965.14 | | 64,393,965.14 |

**（2） 重要在建工程项目本期变动情况**

单位：元

| 项目名称 | 预算数 | 期初余额 | 本期增加金额 | 本期转入固定资产金额 | 本期其他减少金额 | 期末余额 | 工程累计投入占预算比例 | 工程进度 | 利息资本化累计金额 | 其中：本期利息资本化金额 | 本期利息资本化率 | 资金来源 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 年产 90 万台园林机械产品生产项目 | 58,495.89 万元 | 47,789,937.15 | 4,984,014.49 | 46,589,979.57 | | 6,183,972.07 | 93.29% | 93.29% | 19,884,649.14 | | | 募集资金、自有资金及金融机构贷款 |
| 年产 20 万件五金日用品生产项目厂房建设 | 6,830.00 万元[注] | | 6,815,340.24 | 6,815,340.24 | | | 96.81% | 100.00% | | | | 自有资金 |
| 年产 6 万台骑乘式割草机 | 24,545.49 万元 | | 75,845,259.38 | | | 75,845,259.38 | 30.90% | 30.90% | | | | 自有资金 |
| 墨西哥海外生产基地 | 5,500.00 万美元 | | 9,386,798.64 | | | 9,386,798.64 | 2.45% | 2.45% | | | | 自有资金 |
| 在安装设备 | | 12,826,708.43 | 28,177,788.05 | 13,273,451.31 | | 27,731,045.17 | | | | | | 自有资金 |
| 预付设备款 | | 3,777,319.56 | 33,647,787.55 | 3,777,319.56 | | 33,647,787.55 | | | | | | 自有资金 |
| 合计 | | 64,393,965.14 | 158,856,988.35 | 70,456,090.68 | | 152,794,862.81 | | | 19,884,649.14 | | | |

[注]本期年产 20 万件五金日用品生产项目厂房建设的预算数由上期的 5200 万更改为 6,830.00 万元

### （3） 本期计提在建工程减值准备情况

单位：元

| 项目 | 本期计提金额 | 计提原因 |
| --- | --- | --- |

其他说明：

期末未发现在建工程存在明显减值迹象，故未计提减值准备。

## 11、使用权资产

单位：元

| 项目 | 房屋及建筑物 | 合计 |
| --- | --- | --- |
| 一、账面原值： | | |
| 1.期初余额 | 59,738,646.41 | 59,738,646.41 |
| 2.本期增加金额 | 5,114,135.81 | 5,114,135.81 |
| 汇率的影响 | 5,114,135.81 | 5,114,135.81 |
| 3.本期减少金额 | | |
| | | |
| 4.期末余额 | 64,852,782.22 | 64,852,782.22 |
| 二、累计折旧 | | |
| 1.期初余额 | 13,433,341.33 | 13,433,341.33 |
| 2.本期增加金额 | 16,296,096.42 | 16,296,096.42 |
| （1）计提 | 14,833,102.08 | 14,833,102.08 |
| 汇率的影响 | 1,462,994.34 | 1,462,994.34 |
| 3.本期减少金额 | | |
| （1）处置 | | |
| | | |
| 4.期末余额 | 29,729,437.75 | 29,729,437.75 |
| 三、减值准备 | | |
| 1.期初余额 | | |
| 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 | 35,123,344.47 | 35,123,344.47 |
| 2.期初账面价值 | 46,305,305.08 | 46,305,305.08 |

其他说明：

## 12、无形资产

### （1） 无形资产情况

单位：元

| 项目 | 土地使用权 | 专利权 | 非专利技术 | 软件 | 合计 |
|---|---|---|---|---|---|
| 一、账面原值： | | | | | |
| 1.期初余额 | 191,913,691.16 | | | 4,470,066.34 | 196,383,757.50 |
| 2.本期增加金额 | 42,386.58 | | | 553,522.28 | 595,908.86 |
| （1）购置 | | | | 385,197.04 | 385,197.04 |
| （2）内部研发 | | | | | |
| （3）企业合并增加 | | | | | |
| 汇率的影响 | 42,386.58 | | | 168,325.24 | 210,711.82 |
| 3.本期减少金额 | | | | 134,020.21 | 134,020.21 |
| （1）处置 | | | | 134,020.21 | 134,020.21 |
| | | | | | |
| 4.期末余额 | 191,956,077.74 | | | 4,889,568.41 | 196,845,646.15 |
| 二、累计摊销 | | | | | |
| 1.期初余额 | 23,236,161.29 | | | 1,559,854.85 | 24,796,016.14 |
| 2.本期增加金额 | 4,697,277.03 | | | 1,197,753.88 | 5,895,030.91 |
| （1）计提 | 4,691,363.08 | | | 1,172,597.88 | 5,863,960.96 |
| 汇率的影响 | 5,913.95 | | | 25,156.00 | 31,069.95 |
| 3.本期减少金额 | | | | 122,511.20 | 122,511.20 |
| （1）处置 | | | | 122,511.20 | 122,511.20 |
| | | | | | |
| 4.期末余额 | 27,933,438.32 | | | 2,635,097.53 | 30,568,535.85 |
| 三、减值准备 | | | | | |
| 1.期初余额 | | | | | |
| 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 | 164,022,639.42 | | | 2,254,470.88 | 166,277,110.30 |
| 2.期初账面价值 | 168,677,529.87 | | | 2,910,211.49 | 171,587,741.36 |

本期末通过公司内部研发形成的无形资产占无形资产余额的比例 0.00%。

### （2） 未办妥产权证书的土地使用权情况

单位：元

| 项目 | 账面价值 | 未办妥产权证书的原因 |
|---|---|---|

其他说明：

期末无未办妥产权证书的土地使用权。

## 13、长期待摊费用

单位：元

| 项目 | 期初余额 | 本期增加金额 | 本期摊销金额 | 其他减少金额 | 期末余额 |
|---|---|---|---|---|---|
| 固定资产改良支出 | | 1,856,279.18 | 282,258.65 | | 1,574,020.53 |
| 合计 | | 1,856,279.18 | 282,258.65 | | 1,574,020.53 |

其他说明：

## 14、递延所得税资产/递延所得税负债

### （1） 未经抵销的递延所得税资产

单位：元

| 项目 | 期末余额 | | 期初余额 | |
|---|---|---|---|---|
| | 可抵扣暂时性差异 | 递延所得税资产 | 可抵扣暂时性差异 | 递延所得税资产 |
| 资产减值准备 | 13,565,855.21 | 2,265,111.50 | 18,133,112.23 | 4,537,763.69 |
| 内部交易未实现利润 | 40,470,553.74 | 9,526,143.96 | 23,935,542.60 | 5,574,559.70 |
| 可抵扣亏损 | 97,852,284.25 | 18,891,037.83 | 27,979,552.19 | 7,243,614.66 |
| 递延收益 | 1,754,214.45 | 331,595.44 | 1,279,236.21 | 191,885.43 |
| 交易性金融负债公允价值变动损益 | 2,454,367.34 | 368,155.10 | 170,163.58 | 25,524.54 |
| 合计 | 156,097,274.99 | 31,382,043.83 | 71,497,606.81 | 17,573,348.02 |

### （2） 未经抵销的递延所得税负债

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|

| | 应纳税暂时性差异 | 递延所得税负债 | 应纳税暂时性差异 | 递延所得税负债 |
|---|---|---|---|---|
| 交易性金融资产公允价值变动损益 | 611,893.28 | 91,783.99 | 7,343,648.23 | 1,101,547.23 |
| 加速折旧 | 32,260,929.22 | 4,839,139.38 | | |
| 合计 | 32,872,822.50 | 4,930,923.37 | 7,343,648.23 | 1,101,547.23 |

### （3） 以抵销后净额列示的递延所得税资产或负债

单位：元

| 项目 | 递延所得税资产和负债期末互抵金额 | 抵销后递延所得税资产或负债期末余额 | 递延所得税资产和负债期初互抵金额 | 抵销后递延所得税资产或负债期初余额 |
|---|---|---|---|---|
| 递延所得税资产 | 4,930,923.37 | 26,451,120.46 | | 17,573,348.02 |
| 递延所得税负债 | 4,930,923.37 | | | 1,101,547.23 |

### （4） 未确认递延所得税资产明细

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 可抵扣暂时性差异 | 1,832,659.72 | 1,178,784.56 |
| 可抵扣亏损 | 98,920,047.04 | 51,924,015.08 |
| 合计 | 100,752,706.76 | 53,102,799.64 |

### （5） 未确认递延所得税资产的可抵扣亏损将于以下年度到期

单位：元

| 年份 | 期末金额 | 期初金额 | 备注 |
|---|---|---|---|
| 2025 年 | 1,494,347.05 | 1,494,347.05 | |
| 2026 年 | 50,429,668.03 | 50,429,668.03 | |
| 2027 年 | 46,996,031.96 | | |
| 合计 | 98,920,047.04 | 51,924,015.08 | |

其他说明：

## 15、其他非流动资产

单位：元

| 项目 | 期末余额 | | | 期初余额 | | |
|---|---|---|---|---|---|---|
| | 账面余额 | 减值准备 | 账面价值 | 账面余额 | 减值准备 | 账面价值 |
| 预付软件款 | 68,400.00 | | 68,400.00 | | | |
| 预付购置土地款 | 12,370,000.00 | | 12,370,000.00 | | | |
| 合计 | 12,438,400.00 | | 12,438,400.00 | | | |

其他说明：

## 16、短期借款

### （1） 短期借款分类

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 抵押借款 | 125,038,687.08 | 14,917,528.19 |
| 保证借款 | 464,550,942.73 | 635,522,113.66 |
| 信用借款 | 80,260,694.00 | |
| 保证及抵押借款 | 172,982,969.55 | 47,957,792.78 |
| 合计 | 842,833,293.36 | 698,397,434.63 |

短期借款分类的说明：

### （2） 已逾期未偿还的短期借款情况

本期末已逾期未偿还的短期借款总额为元，其中重要的已逾期未偿还的短期借款情况如下：

单位：元

| 借款单位 | 期末余额 | 借款利率 | 逾期时间 | 逾期利率 |
| --- | --- | --- | --- | --- |

其他说明：

期末无已逾期未偿还的短期借款。

## 17、交易性金融负债

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 交易性金融负债 | 2,649,367.34 | 395,163.58 |
| 其中： | | |
| 衍生金融负债 | 2,649,367.34 | 395,163.58 |
| 其中： | | |
| 合计 | 2,649,367.34 | 395,163.58 |

其他说明：

2022 年 12 月末交易性金融负债系期末未交割的远期结汇合约和未到期的外汇期权约定汇率低于同期金融机构远期汇率报价形成。

## 18、应付票据

单位：元

| 种类 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 银行承兑汇票 | 152,188,779.40 | 154,317,500.00 |
| 合计 | 152,188,779.40 | 154,317,500.00 |

本期末已到期未支付的应付票据总额为 0.00 元。

## 19、应付账款

### （1） 应付账款列示

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 货款 | 280,775,716.43 | 414,018,522.51 |
| 工程及设备款 | 121,506,054.01 | 47,889,388.12 |
| 费用款 | 22,084,227.72 | 22,564,102.11 |
| 合计 | 424,365,998.16 | 484,472,012.74 |

### （2） 账龄超过 1 年的重要应付账款

单位：元

| 项目 | 期末余额 | 未偿还或结转的原因 |
| --- | --- | --- |

其他说明：

期末无账龄 1 年以上重要的应付账款。

## 20、合同负债

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 货款 | 1,017,450.48 | 1,983,603.57 |
| 合计 | 1,017,450.48 | 1,983,603.57 |

报告期内账面价值发生重大变动的金额和原因

单位：元

| 项目 | 变动金额 | 变动原因 |
| --- | --- | --- |

## 21、应付职工薪酬

### （1） 应付职工薪酬列示

单位：元

| 项目 | 期初余额 | 本期增加 | 本期减少 | 期末余额 |
| --- | --- | --- | --- | --- |
| 一、短期薪酬 | 34,663,058.11 | 225,411,144.12 | 238,601,030.66 | 21,473,171.57 |
| 二、离职后福利-设定提存计划 | | 9,277,492.30 | 9,277,492.30 | |
| 合计 | 34,663,058.11 | 234,688,636.42 | 247,878,522.96 | 21,473,171.57 |

### （2） 短期薪酬列示

单位：元

| 项目 | 期初余额 | 本期增加 | 本期减少 | 期末余额 |
| --- | --- | --- | --- | --- |
| 1、工资、奖金、津贴和补贴 | 33,769,768.11 | 206,269,782.37 | 219,727,117.91 | 20,312,432.57 |

| | | | | |
|---|---|---|---|---|
| 2、职工福利费 | | 7,684,205.41 | 7,684,205.41 | |
| 3、社会保险费 | | 5,978,559.65 | 5,978,559.65 | |
| 其中：医疗保险费 | | 4,884,580.14 | 4,884,580.14 | |
| 工伤保险费 | | 1,093,979.51 | 1,093,979.51 | |
| 4、住房公积金 | | 3,378,153.76 | 3,378,153.76 | |
| 5、工会经费和职工教育经费 | 893,290.00 | 2,100,442.93 | 1,832,993.93 | 1,160,739.00 |
| 合计 | 34,663,058.11 | 225,411,144.12 | 238,601,030.66 | 21,473,171.57 |

### （3） 设定提存计划列示

单位：元

| 项目 | 期初余额 | 本期增加 | 本期减少 | 期末余额 |
|---|---|---|---|---|
| 1、基本养老保险 | | 8,990,164.06 | 8,990,164.06 | |
| 2、失业保险费 | | 287,328.24 | 287,328.24 | |
| 合计 | | 9,277,492.30 | 9,277,492.30 | |

其他说明：

## 22、应交税费

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 增值税 | 154,397.70 | |
| 企业所得税 | 4,420,759.55 | 3,759,277.34 |
| 个人所得税 | 417,920.00 | 475,696.88 |
| 城市维护建设税 | 142,714.72 | |
| 房产税 | 5,966,119.55 | 2,440,322.15 |
| 土地使用税 | 3,851,409.31 | 3,851,409.25 |
| 残疾人保障金 | 250,560.00 | 101,628.00 |
| 印花税 | 169,584.02 | 48,665.80 |
| 教育费附加 | 60,762.00 | |
| 地方教育费附加 | 41,177.08 | |
| 环保税 | 93.74 | 307.42 |
| 合计 | 15,475,497.67 | 10,677,306.84 |

其他说明：

## 23、其他应付款

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 其他应付款 | 854,804.93 | 387,858.17 |
| 合计 | 854,804.93 | 387,858.17 |

**（1） 应付利息**

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |

重要的已逾期未支付的利息情况：

单位：元

| 借款单位 | 逾期金额 | 逾期原因 |
| --- | --- | --- |

其他说明：

**（2） 应付股利**

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |

其他说明，包括重要的超过 1 年未支付的应付股利，应披露未支付原因：

**（3） 其他应付款**

**1） 按款项性质列示其他应付款**

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 押金保证金 | 256,060.00 | 200,000.00 |
| 应付暂收款 | 598,744.93 | 187,858.17 |
| 合计 | 854,804.93 | 387,858.17 |

**2） 账龄超过 1 年的重要其他应付款**

单位：元

| 项目 | 期末余额 | 未偿还或结转的原因 |
| --- | --- | --- |

其他说明：

期末无账龄 1 年以上重要的其他应付款。

## 24、一年内到期的非流动负债

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 一年内到期的长期借款 | | 15,018,500.00 |
| 一年内到期的长期应付款 | 8,396,829.55 | |
| 一年内到期的租赁负债 | 15,272,435.52 | 12,256,981.67 |
| 合计 | 23,669,265.07 | 27,275,481.67 |

其他说明：

## 25、长期借款

### （1） 长期借款分类

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 抵押借款 | | 16,825,153.33 |
| 保证借款 | 30,035,750.00 | |
| 保证及抵押借款 | 119,920,220.22 | 82,903,940.06 |
| 合计 | 149,955,970.22 | 99,729,093.39 |

长期借款分类的说明：

其他说明，包括利率区间：

## 26、租赁负债

单位：元

| 项目 | 期末余额 | 期初余额 |
| --- | --- | --- |
| 房屋租赁费 | 22,700,487.75 | 34,522,101.05 |
| 合计 | 22,700,487.75 | 34,522,101.05 |

其他说明：

## 27、递延收益

单位：元

| 项目 | 期初余额 | 本期增加 | 本期减少 | 期末余额 | 形成原因 |
| --- | --- | --- | --- | --- | --- |
| 政府补助 | 8,022,353.49 | 728,600.00 | 431,462.24 | 8,319,491.25 | 项目补助资金 |
| 合计 | 8,022,353.49 | 728,600.00 | 431,462.24 | 8,319,491.25 | |

涉及政府补助的项目：

单位：元

| 负债项目 | 期初余额 | 本期新增补助金额 | 本期计入营业外收入金额 | 本期计入其他收益金额 | 本期冲减成本费用金额 | 其他变动 | 期末余额 | 与资产相关/与收益相关 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 引进优质内外资项目及高新技术项目补助 | 6,743,117.28 | | | 177,840.48 | | | 6,565,276.80 | 与资产相关 |
| 余姚市机器换人重点专项补助 | 95,400.00 | | | 23,850.00 | | | 71,550.00 | 与资产相关 |
| 2018 年第一批宁波市工业投资（技术改造）项目资金 | 911,206.32 | | | 147,763.19 | | | 763,443.13 | 与资产相关 |
| 经济和信息化局工业投资技改补助 | 272,629.89 | | | 38,041.33 | | | 234,588.56 | 与资产相关 |
| 2021 年度余姚市工业投资（技术改造）项目专项补助资金 | | 728,600.00 | | 43,967.24 | | | 684,632.76 | 与资产相关 |
| 小计 | 8,022,353.49 | 728,600.00 | | 431,462.24 | | | 8,319,491.25 | |

其他说明：

## 28、股本

单位：元

| | 期初余额 | 本次变动增减（+、-） | | | | | 期末余额 |
|---|---|---|---|---|---|---|---|
| | | 发行新股 | 送股 | 公积金转股 | 其他 | 小计 | |
| 股份总数 | 160,000,000.00 | | | | | | 160,000,000.00 |

其他说明：

## 29、资本公积

单位：元

| 项目 | 期初余额 | 本期增加 | 本期减少 | 期末余额 |
|---|---|---|---|---|
| 资本溢价（股本溢价） | 449,231,040.80 | | | 449,231,040.80 |
| 其他资本公积 | 828,447.62 | 5,105,371.43 | | 5,933,819.05 |
| 合计 | 450,059,488.42 | 5,105,371.43 | | 455,164,859.85 |

其他说明，包括本期增减变动情况、变动原因说明：

其他资本公积增加 5,105,371.43 元，系公司实施职工股权激励计划，根据《企业会计准则-股份支付》相关规定确认股份支付费用 5,105,371.43 元。

## 30、其他综合收益

单位：元

| 项目 | 期初余额 | 本期发生额 | | | | | | 期末余额 |
|---|---|---|---|---|---|---|---|---|
| | | 本期所得税前发生额 | 减：前期计入其他综合收益当期转入损益 | 减：前期计入其他综合收益当期转入留存收益 | 减：所得税费用 | 税后归属于母公司 | 税后归属于少数股东 | |
| 二、将重分类进损益的其他综合收益 | -3,556,327.38 | 1,771,464.79 | | | | 1,771,464.79 | | -1,784,862.59 |
| 外币财务报表折算差额 | -3,556,327.38 | 1,771,464.79 | | | | 1,771,464.79 | | -1,784,862.59 |
| 其他综合收益合计 | -3,556,327.38 | 1,771,464.79 | | | | 1,771,464.79 | | -1,784,862.59 |

其他说明，包括对现金流量套期损益的有效部分转为被套期项目初始确认金额调整：

## 31、盈余公积

单位：元

| 项目 | 期初余额 | 本期增加 | 本期减少 | 期末余额 |
| --- | --- | --- | --- | --- |
| 法定盈余公积 | 40,835,988.95 | 3,538,760.09 | | 44,374,749.04 |
| 合计 | 40,835,988.95 | 3,538,760.09 | | 44,374,749.04 |

盈余公积说明，包括本期增减变动情况、变动原因说明：

本期增加系按母公司 2022 年度实现净利润的 10%提取法定盈余公积 3,538,760.09 元

## 32、未分配利润

单位：元

| 项目 | 本期 | 上期 |
| --- | --- | --- |
| 调整后期初未分配利润 | 309,176,453.78 | 278,799,518.29 |
| 加：本期归属于母公司所有者的净利润 | 11,251,051.29 | 55,522,875.02 |
| 减：提取法定盈余公积 | 3,538,760.09 | 9,145,939.53 |
| 应付普通股股利 | 20,800,000.00 | 16,000,000.00 |
| 期末未分配利润 | 296,088,744.98 | 309,176,453.78 |

调整期初未分配利润明细：

1)、由于《企业会计准则》及其相关新规定进行追溯调整，影响期初未分配利润元。

2)、由于会计政策变更，影响期初未分配利润元。

3)、由于重大会计差错更正，影响期初未分配利润元。

4)、由于同一控制导致的合并范围变更，影响期初未分配利润元。

5)、其他调整合计影响期初未分配利润元。

## 33、营业收入和营业成本

单位：元

| 项目 | 本期发生额 | | 上期发生额 | |
| --- | --- | --- | --- | --- |
| | 收入 | 成本 | 收入 | 成本 |
| 主营业务 | 1,469,206,171.42 | 1,233,629,247.61 | 1,604,521,074.70 | 1,360,810,307.90 |
| 其他业务 | 2,368,861.35 | 3,888.84 | 2,483,169.35 | |
| 合计 | 1,471,575,032.77 | 1,233,633,136.45 | 1,607,004,244.05 | 1,360,810,307.90 |

经审计扣除非经常损益前后净利润孰低是否为负值

□是 ☑否

收入相关信息：

单位：元

| 合同分类 | 分部 1 | 分部 2 | 园林机械产品 | 其他 | 合计 |
| --- | --- | --- | --- | --- | --- |
| 商品类型 | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| 其中： | | | | | |
| 割草机 | | | 1,245,269,891.21 | | 1,245,269,891.21 |
| 打草机/割灌机 | | | 15,835,465.87 | | 15,835,465.87 |
| 其他动力机械 | | | 110,087,926.60 | | 110,087,926.60 |

| | | | | | |
|---|---|---|---|---|---|
| 配件 | | | 98,012,887.74 | | 98,012,887.74 |
| 其他 | | | | 2,368,861.35 | 2,368,861.35 |
| 按经营地区分类 | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| 其中： | | | | | |
| 境外 | | | 1,412,275,001.37 | 221,703.56 | 1,412,496,704.93 |
| 境内 | | | 56,931,170.05 | 2,147,157.79 | 59,078,327.84 |
| 市场或客户类型 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 合同类型 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 按商品转让的时间分类 | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| 其中： | | | | | |
| 商品（在某一时点转让） | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |
| 按合同期限分类 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 按销售渠道分类 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 合计 | | | 1,469,206,171.42 | 2,368,861.35 | 1,471,575,032.77 |

与履约义务相关的信息：

公司主要销售割草机等产品。具体销售产品履约义务及达成详见本财务报表附注五 25、3 之说明。付款期限按合同约定执行，产品销售通常在较短时间内完成。

与分摊至剩余履约义务的交易价格相关的信息：

本报告期末已签订合同、但尚未履行或尚未履行完毕的履约义务所对应的收入金额为 1,017,450.48 元，其中，1,017,450.48 元预计将于 2023 年度确认收入。

其他说明：

在本期确认的包括在合同负债期初账面价值中的收入为 1,983,603.57 元。

## 34、税金及附加

单位：元

| 项目 | 本期发生额 | 上期发生额 |
|---|---|---|
| 城市维护建设税 | 1,442,357.50 | 664,590.41 |
| 教育费附加 | 618,153.22 | 291,639.94 |
| 房产税 | 6,016,715.62 | 2,134,681.98 |
| 土地使用税 | 3,878,377.86 | 3,629,478.38 |
| 印花税 | 527,631.66 | 347,402.30 |
| 地方教育费附加 | 412,102.14 | 194,426.62 |
| 环保税 | 42,307.52 | 12,969.68 |
| 车船税 | 5,285.98 | 4,283.76 |
| 合计 | 12,942,931.50 | 7,279,473.07 |

其他说明：

## 35、销售费用

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 职工薪酬 | 31,429,125.39 | 24,199,880.83 |
| 广告宣传费 | 15,129,194.96 | 4,445,417.33 |
| 折旧及摊销 | 11,053,013.37 | 10,682,914.75 |
| 售后服务费 | 9,109,504.00 | 6,748,323.63 |
| 办公费 | 3,239,244.48 | 2,947,036.84 |
| 样品费 | 2,647,720.77 | 1,444,689.96 |
| 保险费 | 2,456,536.45 | 1,723,053.62 |
| 差旅费 | 1,805,563.97 | 1,739,067.52 |
| 其他 | 4,467,721.01 | 4,170,899.48 |
| 合计 | 81,337,624.40 | 58,101,283.96 |

其他说明：

## 36、管理费用

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 折旧及摊销 | 20,477,408.32 | 14,942,124.82 |
| 职工薪酬 | 20,033,003.69 | 18,841,794.05 |
| 中介服务费 | 8,419,960.79 | 8,357,322.30 |
| 办公费 | 7,269,214.34 | 7,074,350.14 |
| 股份支付 | 5,105,371.43 | 828,447.62 |
| 差旅费 | 1,207,511.67 | 497,818.99 |
| 维护修理费 | 990,383.91 | 1,010,269.41 |
| 业务招待费 | 596,116.23 | 1,046,707.00 |
| 其他 | 6,610,891.79 | 4,250,338.50 |
| 合计 | 70,709,862.17 | 56,849,172.83 |

其他说明：

## 37、研发费用

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 职工薪酬 | 34,752,314.06 | 26,116,391.45 |
| 直接材料 | 17,423,966.25 | 15,326,329.28 |
| 折旧及摊销 | 4,093,270.31 | 2,017,798.46 |
| 认证及测试费 | 3,529,995.98 | 3,576,043.71 |
| 其他 | 3,470,481.66 | 2,355,376.78 |
| 合计 | 63,270,028.26 | 49,391,939.68 |

其他说明：

## 38、财务费用

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 利息支出 | 32,184,888.51 | 22,595,720.17 |
| 利息收入 | -1,357,449.67 | -1,603,618.31 |
| 汇兑损益 | -45,854,849.20 | 6,539,581.62 |
| 手续费及其他 | 2,855,101.36 | 1,308,151.74 |
| 合计 | -12,172,309.00 | 28,839,835.22 |

其他说明：

## 39、其他收益

单位：元

| 产生其他收益的来源 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 与资产相关的政府补助 | 431,462.24 | 352,623.75 |
| 与收益相关的政府补助 | 6,123,652.43 | 4,286,309.69 |
| 代扣个人所得税手续费返还 | 48,753.78 | |
| 合计 | 6,603,868.45 | 4,638,933.44 |

## 40、投资收益

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 处置衍生金融资产/负债的收益 | -24,851,321.45 | 14,032,831.76 |
| 合计 | -24,851,321.45 | 14,032,831.76 |

其他说明：

## 41、公允价值变动收益

单位：元

| 产生公允价值变动收益的来源 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 衍生金融资产/负债产生的公允价值变动收益 | -1,842,474.06 | 7,173,484.65 |
| 合计 | -1,842,474.06 | 7,173,484.65 |

其他说明：

## 42、信用减值损失

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 坏账损失 | 4,730,485.38 | -7,100,492.16 |
| 合计 | 4,730,485.38 | -7,100,492.16 |

其他说明：

## 43、资产减值损失

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 二、存货跌价损失及合同履约成本减值损失 | -2,949,441.59 | -2,064,044.24 |
| 合计 | -2,949,441.59 | -2,064,044.24 |

其他说明：

## 44、资产处置收益

单位：元

| 资产处置收益的来源 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 固定资产处置收益 | -426,082.81 | |

## 45、营业外收入

单位：元

| 项目 | 本期发生额 | 上期发生额 | 计入当期非经常性损益的金额 |
| --- | --- | --- | --- |
| 政府补助 | 2,000,000.00 | | 2,000,000.00 |
| 保险赔款 | 27,000.00 | 226,923.01 | 27,000.00 |
| 诉讼和解款 | | 850,000.00 | |
| 其他 | 56,266.39 | | 56,266.39 |
| 合计 | 2,083,266.39 | 1,076,923.01 | 2,083,266.39 |

计入当期损益的政府补助：

单位：元

| 补助项目 | 发放主体 | 发放原因 | 性质类型 | 补贴是否影响当年盈亏 | 是否特殊补贴 | 本期发生金额 | 上期发生金额 | 与资产相关/与收益相关 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 财政国库支付中心凤凰行动补贴 | 余姚市人民政府办公室 | 补助 | 奖励上市而给予的补助 | 否 | 否 | 2,000,000.00 | | 与收益相关 |

其他说明：

## 46、营业外支出

单位：元

| 项目 | 本期发生额 | 上期发生额 | 计入当期非经常性损益的金额 |
| --- | --- | --- | --- |
| 非流动资产毁损报废损失 | 46,975.62 | 47,909.32 | 46,975.62 |
| 罚款支出 | 23,967.89 | | 23,967.89 |
| 其他 | 5,235.10 | 4,199.60 | 5,235.10 |
| 合计 | 76,178.61 | 52,108.92 | 76,178.61 |

其他说明：

## 47、所得税费用

### （1） 所得税费用表

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 当期所得税费用 | 3,854,149.07 | 12,556,402.13 |
| 递延所得税费用 | -9,979,319.67 | -4,641,518.22 |
| 合计 | -6,125,170.60 | 7,914,883.91 |

### （2） 会计利润与所得税费用调整过程

单位：元

| 项目 | 本期发生额 |
| --- | --- |
| 利润总额 | 5,125,880.69 |
| 按法定/适用税率计算的所得税费用 | 768,882.10 |
| 子公司适用不同税率的影响 | -2,911,237.35 |
| 不可抵扣的成本、费用和损失的影响 | 65,011.20 |
| 使用前期未确认递延所得税资产的可抵扣亏损的影响 | -668,238.53 |
| 本期未确认递延所得税资产的可抵扣暂时性差异或可抵扣亏损的影响 | 10,841,090.80 |
| 加计扣除的影响 | -9,381,539.44 |
| 固定资产一次性加计扣除 | -4,839,139.38 |
| 所得税费用 | -6,125,170.60 |

其他说明：

## 48、其他综合收益

详见附注七、30。

## 49、现金流量表项目

### （1） 收到的其他与经营活动有关的现金

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 银行承兑汇票保证金及信用证保证金 | 115,868,420.00 | 112,247,000.00 |
| 政府奖励及补助款 | 7,606,898.21 | 4,562,509.60 |
| 收到应付暂收款 | 4,205,250.25 | |
| 利息收入 | 1,357,449.67 | 1,603,618.31 |
| 收到押金保证金 | 79,283.20 | 9,143,490.62 |
| 其他 | 315,485.60 | 1,288,342.17 |
| 合计 | 129,432,786.93 | 128,844,960.70 |

收到的其他与经营活动有关的现金说明：

### （2） 支付的其他与经营活动有关的现金

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 银行承兑汇票保证金及信用证保证金 | 94,171,313.26 | 120,393,988.88 |
| 付现销售费用 | 35,934,293.26 | 18,693,543.05 |
| 付现管理费用 | 24,118,669.29 | 20,723,163.42 |
| 付现研发费用 | 7,000,477.64 | 5,931,420.49 |
| 支付应收暂付款 | 4,268,417.00 | |
| 押金及保证金 | 167,872.19 | 4,038,033.31 |
| 其他 | 4,558,639.72 | 1,771,590.91 |
| 合计 | 170,219,682.36 | 171,551,740.06 |

支付的其他与经营活动有关的现金说明：

### （3） 收到的其他与投资活动有关的现金

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 未到期的外汇期权收入 | 195,000.00 | 225,000.00 |
| 银行承兑汇票保证金 | 17,479,763.47 | 20,287,000.00 |
| 合计 | 17,674,763.47 | 20,512,000.00 |

收到的其他与投资活动有关的现金说明：

### （4） 支付的其他与投资活动有关的现金

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 银行承兑汇票保证金及信用证保证金 | 28,565,694.43 | 11,270,399.47 |
| 结售汇保证金 | 992,000.00 | |
| 合计 | 29,557,694.43 | 11,270,399.47 |

支付的其他与投资活动有关的现金说明：

### （5） 收到的其他与筹资活动有关的现金

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 商业承兑汇票贴现 | 28,000,000.00 | |
| 融资租赁抵押贷款 | 50,000,000.00 | |
| 合计 | 78,000,000.00 | |

收到的其他与筹资活动有关的现金说明：

### （6） 支付的其他与筹资活动有关的现金

单位：元

| 项目 | 本期发生额 | 上期发生额 |
| --- | --- | --- |
| 偿还融资租赁贷款 | 42,083,333.00 | |
| 租赁费 | 14,562,487.78 | 16,129,194.97 |
| 定期存款质押 | 8,357,875.00 | |

| | | |
|---|---|---|
| 合计 | 65,003,695.78 | 16,129,194.97 |

支付的其他与筹资活动有关的现金说明：

## 50、现金流量表补充资料

### （1） 现金流量表补充资料

单位：元

| 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 | 11,251,051.29 | 55,522,875.02 |
| 加：资产减值准备 | -1,781,043.79 | 9,164,536.40 |
| 固定资产折旧、油气资产折耗、生产性生物资产折旧 | 55,153,992.74 | 37,219,011.75 |
| 使用权资产折旧 | 14,833,102.08 | 13,433,341.33 |
| 无形资产摊销 | 5,538,736.19 | 4,647,118.61 |
| 长期待摊费用摊销 | 282,258.65 | |
| 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） | 426,082.81 | |
| 固定资产报废损失（收益以“－”号填列） | 46,975.62 | 47,909.32 |
| 公允价值变动损失（收益以“－”号填列） | 1,842,474.06 | -7,173,484.65 |
| 财务费用（收益以“－”号填列） | -13,669,960.69 | 29,310,701.79 |
| 投资损失（收益以“－”号填列） | 24,851,321.45 | -14,032,831.76 |
| 递延所得税资产减少（增加以“－”号填列） | -8,877,772.44 | -3,344,722.33 |
| 递延所得税负债增加（减少以“－”号填列） | -1,101,547.23 | -1,296,795.89 |
| 存货的减少（增加以“－”号填列） | -94,537,429.52 | -350,486,094.30 |
| 经营性应收项目的减少（增加以“－”号填列） | 161,932,030.89 | -242,542,273.40 |
| 经营性应付项目的增加（减少以“－”号填列） | -137,612,624.42 | 231,402,257.06 |
| 其他 | 5,105,371.43 | 828,447.62 |
| 经营活动产生的现金流量净额 | 23,683,019.12 | -237,300,003.43 |
| 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 | 55,032,576.24 | 60,454,867.97 |
| 减：现金的期初余额 | 60,454,867.97 | 95,625,898.30 |
| 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 | -5,422,291.73 | -35,171,030.33 |

### （2） 现金和现金等价物的构成

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 一、现金 | 55,032,576.24 | 60,454,867.97 |
| 其中：库存现金 | 80,824.80 | 99,072.15 |
| 可随时用于支付的银行存款 | 54,630,845.12 | 60,355,795.82 |
| 可随时用于支付的其他货币资金 | 320,906.32 | |
| 三、期末现金及现金等价物余额 | 55,032,576.24 | 60,454,867.97 |

其他说明：

2022 年度合并现金流量表“期末现金及现金等价物余额”为 55,032,576.24 元，2022 年度合并资产负债表“货币资金”期末数为 113,030,472.81 元，差异 57,997,896.57 元，系合并现金流量表“期末现金及现金等价物余额”扣除了不符合现金及现金等价物标准的银行承兑汇票保证金 42,196,775.45 元、海关进口保证金 6,593,422.88 元、质押定期存款 8,705,750.00 元、保函保证金 501,948.24 元。

## 51、所有者权益变动表项目注释

说明对上年期末余额进行调整的“其他”项目名称及调整金额等事项：

## 52、所有权或使用权受到限制的资产

单位：元

| 项目 | 期末账面价值 | 受限原因 |
|---|---|---|
| 货币资金 | 57,997,896.57 | 承兑汇票保证金、进口保证金、质押定期存款及保函保证金 |
| 固定资产 | 509,904,956.71 | 抵押 |
| 无形资产 | 143,532,150.56 | 抵押 |
| 应收款项融资 | 50,000,000.00 | 质押 |
| 合计 | 761,435,003.84 | |

其他说明：

## 53、外币货币性项目

### （1） 外币货币性项目

单位：元

| 项目 | 期末外币余额 | 折算汇率 | 期末折算人民币余额 |
| --- | --- | --- | --- |
| 货币资金 | | | 26,027,434.08 |
| 其中：美元 | 2,649,942.36 | 6.9646 | 18,455,788.56 |
| 欧元 | 967,104.78 | 7.4229 | 7,178,722.07 |
| 港币 | | | |
| 泰铢 | 1,553,338.98 | 0.2014 | 312,842.47 |
| 墨西哥比索 | 223,877.49 | 0.3577 | 80,080.98 |
| 应收账款 | | | 182,641,871.87 |
| 其中：美元 | 25,414,727.06 | 6.9646 | 177,003,408.08 |
| 欧元 | 759,603.90 | 7.4229 | 5,638,463.79 |
| 港币 | | | |
| | | | |
| 长期借款 | | | |
| 其中：美元 | | | |
| 欧元 | | | |
| 港币 | | | |
| 其他应收款 | | | 8,837,058.03 |
| 其中：美元 | 1,118,129.10 | 6.9646 | 7,787,321.93 |
| 欧元 | 3,401.00 | 7.4229 | 25,245.28 |
| 泰铢 | 5,055,765.01 | 0.2014 | 1,018,231.07 |
| 墨西哥比索 | 17,500.00 | 0.3577 | 6,259.75 |
| 短期借款 | | | 104,844,940.05 |
| 其中：美元 | 15,053,978.70 | 6.9646 | 104,844,940.05 |
| 应付账款 | | | 60,722,597.53 |
| 其中：美元 | 8,081,219.44 | 6.9646 | 56,282,460.89 |
| 欧元 | 132,295.99 | 7.4229 | 982,019.90 |
| 泰铢 | 1,229,864.77 | 0.2014 | 247,694.76 |
| 墨西哥比索 | 8,975,180.27 | 0.3577 | 3,210,421.98 |
| 其他应付款 | | | 123,733.33 |
| 其中：泰铢 | 614,366.09 | 0.2014 | 123,733.33 |

其他说明：

**（2） 境外经营实体说明，包括对于重要的境外经营实体，应披露其境外主要经营地、记账本位币及选择依据，记账本位币发生变化的还应披露原因。**

☑适用 □不适用

| 境外经营实体 | 主要经营地 | 记账本位币 | 选择依据 |
| --- | --- | --- | --- |
| DAYE NORTH AMERICA,INC. | 美国 | 美元 | 经营主要货币来源 |
| MOWOX AMERICAN INC. | 美国 | 美元 | 经营主要货币来源 |
| DAYE EUROPE GMBH | 德国 | 欧元 | 经营主要货币来源 |
| DAYE INTERNATIONAL CO.,LIMITED | 香港 | 美元 | 经营主要货币来源 |
| HONBO INTPET.LTD | 新加坡 | 美元 | 经营主要货币来源 |
| RUNBO INTPET.LTD | 新加坡 | 美元 | 经营主要货币来源 |
| GOODTEX SINGAPOREPTE.LTD | 新加坡 | 美元 | 经营主要货币来源 |
| LINGYE INTELLIGENT(THAILAND)CO.,LTD. | 泰国 | 泰铢 | 经营主要货币来源 |
| DAYE MEXICO, S.A. DE C.V. | 墨西哥 | 墨西哥比索 | 经营主要货币来源 |

### 54、政府补助

#### （1） 政府补助基本情况

单位：元

| 种类 | 金额 | 列报项目 | 计入当期损益的金额 |
| --- | --- | --- | --- |
| 与资产相关的政府补助 | 431,462.24 | 其他收益 | 431,462.24 |
| 与收益相关，且用于补偿公司已发生的相关成本费用或损失的政府补助 | 8,123,652.43 | 其他收益、营业外收入 | 8,123,652.43 |
| 合计 | 8,555,114.67 | | 8,555,114.67 |

#### （2） 政府补助退回情况

□适用 ☑不适用

其他说明：

## 八、合并范围的变更

### 1、其他原因的合并范围变动

说明其他原因导致的合并范围变动（如，新设子公司、清算子公司等）及其相关情况：

合并范围增加

| 公司名称 | 股权取得方式 | 股权取得时点 | 出资额 | 出资比例 |
| --- | --- | --- | --- | --- |
| 大叶墨西哥 | 设立 | 2022 年 8 月 2 日 | 1,000 万美元 | 100.00% |
| 大叶电子商务 | 设立 | 2022 年 12 月 22 日 | 2,000 万人民币 | 100.00% |
| 大叶供应链 | 设立 | 2022 年 12 月 27 日 | 3,000 万人民币 | 100.00% |
| 摩克斯北美 | 设立 | 2022 年 6 月 21 日 | 1 万美元 | 100.00% |

## 九、在其他主体中的权益

### 1、在子公司中的权益

#### （1） 企业集团的构成

| 子公司名称 | 主要经营地 | 注册地 | 业务性质 | 持股比例 | | 取得方式 |
| --- | --- | --- | --- | --- | --- | --- |
| | | | | 直接 | 间接 | |
| 宁波领越智能设备有限公司 | 余姚 | 余姚 | 制造业 | 100.00% | | 购买 |
| 宁波大叶电子商务有限公司 | 余姚 | 余姚 | 商业 | 100.00% | | 设立 |
| 宁波大叶供应链管理有限公司 | 余姚 | 余姚 | 商业 | 100.00% | | 设立 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 宁波鸿越智能科技有限公司 | 余姚 | 余姚 | 制造业 | 100.00% | | 非同一控制下企业合并 |
| Honbo Int Pte.Ltd | 新加坡 | 新加坡 | 商业 | 100.00% | | 设立 |
| Runbo Int Pte.Ltd | 新加坡 | 新加坡 | 商业 | 100.00% | | 设立 |
| Goodtex Singapore Pte.Ltd | 新加坡 | 新加坡 | 商业 | 100.00% | | 设立 |
| MOWOX AMERICAN INC. | 美国 | 美国 | 商业 | 100.00% | | 设立 |
| DAYE EUROPE GMBH | 德国 | 德国 | 商业 | 100.00% | | 同一控制下企业合并 |
| DAYE NORTH AMERICA,INC. | 美国 | 美国 | 商业 | 100.00% | | 设立 |
| DAYE INTERNATIONAL CO., LIMITED | 香港 | 香港 | 商业 | 100.00% | | 设立 |
| LINGYE INTELLIGENT (THAILAND) CO., LTD. | 泰国 | 泰国 | 制造业 | 100.00% | | 设立 |
| DAYE MEXICO, S.A. DE C.V. | 墨西哥 | 墨西哥 | 制造业 | 100.00% | | 设立 |

在子公司的持股比例不同于表决权比例的说明：

持有半数或以下表决权但仍控制被投资单位、以及持有半数以上表决权但不控制被投资单位的依据：

对于纳入合并范围的重要的结构化主体，控制的依据：

确定公司是代理人还是委托人的依据：

其他说明：

**（2） 重要的非全资子公司**

单位：元

| 子公司名称 | 少数股东持股比例 | 本期归属于少数股东的损益 | 本期向少数股东宣告分派的股利 | 期末少数股东权益余额 |
|---|---|---|---|---|

子公司少数股东的持股比例不同于表决权比例的说明：

其他说明：

## 2、重要的共同经营

| 共同经营名称 | 主要经营地 | 注册地 | 业务性质 | 持股比例/享有的份额 | |
|---|---|---|---|---|---|
| | | | | 直接 | 间接 |

在共同经营中的持股比例或享有的份额不同于表决权比例的说明：

共同经营为单独主体的，分类为共同经营的依据：

其他说明：

## 3、在未纳入合并财务报表范围的结构化主体中的权益

未纳入合并财务报表范围的结构化主体的相关说明：

**4、其他**

## 十、与金融工具相关的风险

本公司从事风险管理的目标是在风险和收益之间取得平衡，将风险对本公司经营业绩的负面影响降至最低水平，使股东和其他权益投资者的利益最大化。基于该风险管理目标，本公司风险管理的基本策略是确认和分析本公司面临的各种风险，建立适当的风险承受底线和进行风险管理，并及时可靠地对各种风险进行监督，将风险控制在限定的范围内。

本公司在日常活动中面临各种与金融工具相关的风险，主要包括信用风险、流动性风险及市场风险。管理层已审议并批准管理这些风险的政策，概括如下。

(一) 信用风险

信用风险，是指金融工具的一方不能履行义务，造成另一方发生财务损失的风险。

1. 信用风险管理实务

(1) 信用风险的评价方法

公司在每个资产负债表日评估相关金融工具的信用风险自初始确认后是否已显著增加。在确定信用风险自初始确认后是否显著增加时，公司考虑在无须付出不必要的额外成本或努力即可获得合理且有依据的信息，包括基于历史数据的定性和定量分析、外部信用风险评级以及前瞻性信息。公司以单项金融工具或者具有相似信用风险特征的金融工具组合为基础，通过比较金融工具在资产负债表日发生违约的风险与在初始确认日发生违约的风险，以确定金融工具预计存续期内发生违约风险的变化情况。

当触发以下一个或多个定量、定性标准时，公司认为金融工具的信用风险已发生显著增加：

1) 定量标准主要为资产负债表日剩余存续期违约概率较初始确认时上升超过一定比例；

2) 定性标准主要为债务人经营或财务情况出现重大不利变化、现存的或预期的技术、市场、经济或法律环境变化并将对债务人对公司的还款能力产生重大不利影响等。

(2) 违约和已发生信用减值资产的定义

当金融工具符合以下一项或多项条件时，公司将该金融资产界定为已发生违约，其标准与已发生信用减值的定义一致：

1) 债务人发生重大财务困难；

2) 债务人违反合同中对债务人的约束条款；

3) 债务人很可能破产或进行其他财务重组；

4) 债权人出于与债务人财务困难有关的经济或合同考虑，给予债务人在任何其他情况下都不会做出的让步。

2. 预期信用损失的计量

预期信用损失计量的关键参数包括违约概率、违约损失率和违约风险敞口。公司考虑历史统计数据（如交易对手评级、担保方式及抵质押物类别、还款方式等）的定量分析及前瞻性信息，建立违约概率、违约损失率及违约风险敞口模型。

3. 金融工具损失准备期初余额与期末余额调节表详见本财务报表附注七 3 和七 6 之说明。

4. 信用风险敞口及信用风险集中度

本公司的信用风险主要来自货币资金和应收款项。为控制上述相关风险，本公司分别采取了以下措施。

(1) 货币资金

本公司将银行存款和其他货币资金存放于信用评级较高的金融机构，故其信用风险较低。

(2) 应收款项

本公司定期/持续对采用信用方式交易的客户进行信用评估。根据信用评估结果，本公司选择与经认可的且信用良好的客户进行交易，并对其应收款项余额进行监控，以确保本公司不会面临重大坏账风险。

由于本公司仅与经认可的且信用良好的第三方进行交易，所以无需担保物。信用风险集中按照客户进行管理。截至 2022 年 12 月 31 日，本公司存在一定的信用集中风险，本公司应收账款的 88.61%（2021 年 12 月 31 日：73.20 %）源于余额前五名客户。本公司对应收账款余额未持有任何担保物或其他信用增级。

本公司所承受的最大信用风险敞口为资产负债表中每项金融资产的账面价值。

(二) 流动性风险

流动性风险，是指本公司在履行以交付现金或其他金融资产的方式结算的义务时发生资金短缺的风险。流动性风险可能源于无法尽快以公允价值售出金融资产；或者源于对方无法偿还其合同债务；或者源于提前到期的债务；或者源于无法产生预期的现金流量。

为控制该项风险，本公司综合运用票据结算、银行借款等多种融资手段，并采取长、短期融资方式适当结合，优化融资结构的方法，保持融资持续性与灵活性之间的平衡。本公司已从多家商业银行取得银行授信额度以满足营运资金需求和资本开支。

金融负债按剩余到期日分类

单位：元

| 项目 | 期末数 | | | | |
|---|---|---|---|---|---|
| | 账面价值 | 未折现合同金额 | 1 年以内 | 1-3 年 | 3 年以上 |

| | | | | | |
|---|---|---|---|---|---|
| 短期借款 | 842,833,293.36 | 856,793,226.03 | 856,793,226.03 | | |
| 交易性金融负债 | 2,649,367.34 | 2,649,367.34 | 2,649,367.34 | | |
| 应付票据 | 152,188,779.40 | 152,188,779.40 | 152,188,779.40 | | |
| 应付账款 | 424,365,998.16 | 424,365,998.16 | 424,365,998.16 | | |
| 其他应付款 | 854,804.93 | 854,804.93 | 854,804.93 | | |
| 一年内到期的其他非流动负债 | 23,669,265.07 | 25,579,786.33 | 25,579,786.33 | | |
| 长期借款 | 149,955,970.22 | 162,149,807.85 | | 162,149,807.85 | |
| 租赁负债 | 22,700,487.75 | 24,233,949.55 | | 24,233,949.55 | |
| 小　计 | 1,619,217,966.23 | 1,648,815,719.59 | 1,462,431,962.19 | 186,383,757.40 | |

（续上表）

| 项　目 | 上年年末数 | | | | |
|---|---|---|---|---|---|
| | 账面价值 | 未折现合同金额 | 1 年以内 | 1-3 年 | 3 年以上 |
| 短期借款 | 698,397,434.63 | 707,775,728.28 | 707,775,728.28 | | |
| 交易性金融负债 | 395,163.58 | 395,163.58 | 395,163.58 | | |
| 应付票据 | 154,317,500.00 | 154,317,500.00 | 154,317,500.00 | | |
| 应付账款 | 484,472,012.74 | 484,472,012.74 | 484,472,012.74 | | |
| 其他应付款 | 387,858.17 | 387,858.17 | 387,858.17 | | |
| 一年内到期的其他非流动负债 | 27,275,481.67 | 27,687,715.00 | 27,687,715.00 | | |
| 长期借款 | 99,729,093.39 | 116,287,606.22 | | | 116,287,606.22 |
| 租赁负债 | 34,522,101.05 | 37,664,472.90 | | 37,664,472.90 | |
| 小　计 | 1,499,496,645.23 | 1,528,988,056.89 | 1,375,035,977.77 | 37,664,472.90 | 116,287,606.22 |

(三) 市场风险

市场风险，是指金融工具的公允价值或未来现金流量因市场价格变动而发生波动的风险。市场风险主要包括利率风险和外汇风险。

1. 利率风险

利率风险，是指金融工具的公允价值或未来现金流量因市场利率变动而发生波动的风险。固定利率的带息金融工具使本公司面临公允价值利率风险，浮动利率的带息金融工具使本公司面临现金流量利率风险。本公司根据市场环境来决定固定利率与浮动利率金融工具的比例，并通过定期审阅与监控维持适当的金融工具组合。

2. 外汇风险

外汇风险，是指金融工具的公允价值或未来现金流量因外汇汇率变动而发生波动的风险。本公司面临的汇率变动的风险主要与本公司外币货币性资产和负债有关。对于外币资产和负债，如果出现短期的失衡情况，本公司会在必要时按市场汇率买卖外币，以确保将净风险敞口维持在可接受的水平。本公司于中国内地经营，且主要活动以人民币计价。因此，本公司所承担的外汇变动市场风险不重大。

本公司期末外币货币性资产和负债情况详见本财务报表附注七 53 之说明

## 十一、公允价值的披露

### 1、以公允价值计量的资产和负债的期末公允价值

单位：元

| 项目 | 期末公允价值 | | | |
|---|---|---|---|---|
| | 第一层次公允价值计量 | 第二层次公允价值计量 | 第三层次公允价值计量 | 合计 |
| 一、持续的公允价值计量 | -- | -- | -- | -- |
| 1.以公允价值计量且其变动计入当期损益的金融资产 | 611,893.28 | | | 611,893.28 |
| （3）衍生金融资产 | 611,893.28 | | | 611,893.28 |
| （二）应收款项融资 | | | 50,000,000.00 | 50,000,000.00 |
| 持续以公允价值计量的资产总额 | 611,893.28 | | 50,000,000.00 | 50,611,893.28 |
| （六）交易性金融负债 | 2,649,367.34 | | | 2,649,367.34 |
| 衍生金融负债 | 2,649,367.34 | | | 2,649,367.34 |
| 持续以公允价值计量的负债总额 | 2,649,367.34 | | | 2,649,367.34 |
| 二、非持续的公允价值计量 | -- | -- | -- | -- |

### 2、持续和非持续第一层次公允价值计量项目市价的确定依据

公司期末衍生金融资产系未到期的银行远期结汇合约，以剩余交割时限确定的期末金融机构远期汇率报价作为公允价值确定依据。

### 3、持续和非持续第三层次公允价值计量项目，采用的估值技术和重要参数的定性及定量信息

对于应收款项融资，按照应收账款的账面价值作为公允价值的合理估计进行计量。

# 十二、关联方及关联交易

## 1、本企业的母公司情况

| 母公司名称 | 注册地 | 业务性质 | 注册资本 | 母公司对本企业的持股比例 | 母公司对本企业的表决权比例 |
|---|---|---|---|---|---|
| 浙江金大叶控股有限公司 | 余姚 | 实业投资 | 5,500 万元 | 33.00% | 33.00% |

本企业的母公司情况的说明

浙江金大叶控股有限公司，系由叶晓波投资设立，于 2016 年 8 月 18 日在余姚市市场监督管理局登记注册，现持有统一社会信用代码为 91330281MA282GTG8W 的营业执照。2016 年 9 月，叶晓波将其持有的 1%股份以 55 万元转让给韩月英。截至 2021 年 12 月 31 日，公司注册资本 55,000,000.00 元，其中叶晓波出资 54,450,000.00 元，占注册资本的 99.00%；韩月英出资 550,000.00 元，占注册资本的 1.00%。

母公司经营范围：实业投资（未经金融等监管部门批准不得从事吸收存款、融资担保、代客理财、向社会公众集（融）资等金融业务），店铺、厂房租赁，日用品批发、零售，营销策划及会务服务，房地产开发及销售。

本企业最终控制方是叶晓波、ANGELICA PG HU 夫妇。

其他说明：

叶晓波控制的浙江金大叶控股有限公司、香港谷泰国际有限公司、余姚德创骏博投资合伙企业（有限合伙）分别持有本公司 33.00%、18.00%、5.63%的股份，叶晓波和 ANGELICA PG HU 控制的香港金德国际控股有限公司持有本公司 9.00%的股份。叶晓波和 ANGELICA PG HU 夫妇合计控制本公司 65.63%的股份，为本公司的实际控制人。

## 2、本企业的子公司情况

本企业子公司的情况详见附注九之说明。

## 3、关联交易情况

### （1） 关联担保情况

本公司作为担保方

单位：元

| 被担保方 | 担保金额 | 担保起始日 | 担保到期日 | 担保是否已经履行完毕 |
|---|---|---|---|---|

本公司作为被担保方

单位：元

| 担保方 | 担保金额 | 担保起始日 | 担保到期日 | 担保是否已经履行完毕 |
|---|---|---|---|---|
| 叶晓波、Angelica Pg Hu | 9,911,646.25 | 2022 年 02 月 15 日 | 2023 年 02 月 14 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,646.25 | 2022 年 02 月 18 日 | 2023 年 02 月 14 日 | 否 |

| | | | | |
|---|---|---|---|---|
| 叶晓波、Angelica Pg Hu | 9,911,646.25 | 2022 年 02 月 22 日 | 2023 年 02 月 14 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,010,587.50 | 2022 年 03 月 07 日 | 2023 年 03 月 06 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,646.25 | 2022 年 03 月 18 日 | 2023 年 03 月 06 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,646.25 | 2022 年 03 月 22 日 | 2023 年 03 月 21 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,646.25 | 2022 年 04 月 13 日 | 2023 年 04 月 12 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,192.50 | 2022 年 07 月 20 日 | 2023 年 07 月 19 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,192.50 | 2022 年 08 月 19 日 | 2023 年 08 月 18 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,192.50 | 2022 年 09 月 09 日 | 2023 年 09 月 08 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,192.50 | 2022 年 09 月 09 日 | 2023 年 09 月 08 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,911,192.50 | 2022 年 09 月 27 日 | 2023 年 09 月 08 日 | 否 |
| 叶晓波、Angelica Pg Hu | 15,135,644.75 | 2022 年 09 月 27 日 | 2023 年 02 月 09 日 | 否 |
| 叶晓波、Angelica Pg Hu | 3,259,244.44 | 2022 年 11 月 30 日 | 2023 年 05 月 29 日 | 否 |
| 叶晓波、Angelica Pg Hu | 5,906,293.33 | 2022 年 12 月 20 日 | 2023 年 06 月 13 日 | 否 |
| 叶晓波、Angelica Pg Hu | 20,019,861.11 | 2022 年 08 月 23 日 | 2023 年 08 月 18 日 | 否 |
| 叶晓波、Angelica Pg Hu | 29,929,692.36 | 2022 年 09 月 01 日 | 2023 年 08 月 29 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,010,725.00 | 2022 年 01 月 13 日 | 2025 年 01 月 12 日 | 否 |
| 叶晓波、Angelica Pg Hu | 6,007,150.00 | 2022 年 01 月 13 日 | 2025 年 01 月 12 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,010,725.00 | 2022 年 01 月 17 日 | 2025 年 01 月 16 日 | 否 |
| 叶晓波、Angelica Pg Hu | 6,007,150.00 | 2022 年 01 月 17 日 | 2025 年 01 月 16 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,910,587.50 | 2022 年 11 月 18 日 | 2023 年 11 月 17 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,910,587.50 | 2022 年 11 月 21 日 | 2023 年 11 月 17 日 | 否 |
| 叶晓波、Angelica Pg Hu | 6,246,762.59 | 2022 年 11 月 23 日 | 2023 年 04 月 10 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,424,599.83 | 2022 年 11 月 23 日 | 2023 年 03 月 22 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,654,169.62 | 2022 年 12 月 07 日 | 2023 年 03 月 07 日 | 否 |
| 叶晓波、Angelica Pg Hu | 20,015,277.78 | 2022 年 12 月 14 日 | 2023 年 12 月 13 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,910,890.00 | 2022 年 12 月 20 日 | 2023 年 12 月 19 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,909,900.00 | 2022 年 12 月 22 日 | 2023 年 12 月 19 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,903,960.00 | 2022 年 12 月 28 日 | 2023 年 12 月 19 日 | 否 |
| 叶晓波、Angelica Pg | 30,036,208.33 | 2022 年 01 月 24 日 | 2023 年 01 月 24 日 | 否 |

| | | | | |
|---|---|---|---|---|
| Hu | | | | |
| 叶晓波、Angelica Pg Hu | 10,012,069.44 | 2022 年 03 月 14 日 | 2023 年 03 月 14 日 | 否 |
| 叶晓波、Angelica Pg Hu | 20,022,305.56 | 2022 年 09 月 23 日 | 2023 年 09 月 23 日 | 否 |
| 叶晓波、Angelica Pg Hu | 20,022,305.56 | 2022 年 10 月 19 日 | 2023 年 10 月 19 日 | 否 |
| 叶晓波、Angelica Pg Hu | 500,557.64 | 2022 年 11 月 10 日 | 2023 年 05 月 09 日 | 否 |
| 叶晓波、Angelica Pg Hu | 500,557.64 | 2022 年 11 月 10 日 | 2023 年 11 月 09 日 | 否 |
| 叶晓波、Angelica Pg Hu | 500,557.64 | 2022 年 11 月 18 日 | 2023 年 05 月 17 日 | 否 |
| 叶晓波、Angelica Pg Hu | 500,557.64 | 2022 年 11 月 18 日 | 2023 年 11 月 17 日 | 否 |
| 叶晓波、Angelica Pg Hu | 500,557.64 | 2022 年 12 月 09 日 | 2023 年 06 月 08 日 | 否 |
| 叶晓波、Angelica Pg Hu | 500,557.64 | 2022 年 12 月 09 日 | 2023 年 12 月 08 日 | 否 |
| 叶晓波、Angelica Pg Hu | 19,021,190.28 | 2022 年 11 月 10 日 | 2024 年 05 月 09 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,010,037.50 | 2022 年 11 月 18 日 | 2024 年 05 月 17 日 | 否 |
| 叶晓波、Angelica Pg Hu | 9,010,037.50 | 2022 年 12 月 09 日 | 2024 年 06 月 08 日 | 否 |
| 叶晓波、Angelica Pg Hu | 10,012,069.44 | 2019 年 11 月 25 日 | 2024 年 12 月 31 日 | 否 |
| 叶晓波、Angelica Pg Hu | 6,207,483.06 | 2019 年 12 月 25 日 | 2024 年 12 月 31 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,914.03 | 2020 年 01 月 19 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 7,659,233.13 | 2020 年 01 月 19 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 1,982,420.00 | 2020 年 03 月 13 日 | 2024 年 12 月 31 日 | 否 |
| 叶晓波、Angelica Pg Hu | 8,029,679.69 | 2020 年 03 月 13 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,988.89 | 2020 年 04 月 16 日 | 2024 年 12 月 31 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,914.03 | 2020 年 05 月 09 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,914.03 | 2020 年 05 月 18 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 10,012,069.44 | 2020 年 06 月 03 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,634,527.11 | 2020 年 06 月 24 日 | 2025 年 06 月 30 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,914.03 | 2020 年 07 月 08 日 | 2025 年 12 月 31 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,914.03 | 2020 年 07 月 17 日 | 2025 年 12 月 31 日 | 否 |
| 叶晓波、Angelica Pg Hu | 4,905,914.03 | 2020 年 08 月 19 日 | 2025 年 12 月 31 日 | 否 |
| 叶晓波 | 10,216,687.25 | 2022 年 02 月 16 日 | 2023 年 02 月 15 日 | 否 |
| 叶晓波 | 10,204,774.25 | 2022 年 02 月 28 日 | 2023 年 02 月 28 日 | 否 |
| 叶晓波 | 9,910,587.50 | 2022 年 07 月 27 日 | 2023 年 07 月 27 日 | 否 |
| 叶晓波 | 30,033,000.00 | 2022 年 08 月 15 日 | 2023 年 08 月 15 日 | 否 |

| | | | | |
|---|---|---|---|---|
| 叶晓波 | 18,019,250.00 | 2022 年 10 月 18 日 | 2023 年 10 月 18 日 | 否 |
| 叶晓波 | 21,022,458.33 | 2022 年 11 月 30 日 | 2023 年 11 月 30 日 | 否 |
| 叶晓波 | 30,055,416.67 | 2022 年 12 月 13 日 | 2023 年 06 月 11 日 | 否 |
| 叶晓波 | 20,020,166.67 | 2022 年 05 月 30 日 | 2023 年 05 月 29 日 | 否 |
| 叶晓波 | 50,057,291.67 | 2022 年 10 月 11 日 | 2023 年 10 月 10 日 | 否 |
| 叶晓波 | 69,743,252.90 | 2022 年 09 月 22 日 | 2023 年 06 月 19 日 | 否 |

关联担保情况说明

### （2） 关键管理人员报酬

单位：元

| 项目 | 本期发生额 | 上期发生额 |
|---|---|---|
| 关键管理人员报酬 | 3,693,015.30 | 3,436,975.39 |

## 十三、股份支付

### 1、股份支付总体情况

☑适用 □不适用

单位：元

| | |
|---|---|
| 公司本期授予的各项权益工具总额 | 0.00 |
| 公司本期行权的各项权益工具总额 | 0.00 |
| 公司本期失效的各项权益工具总额 | 600,000.00 |
| 公司期末发行在外的股票期权行权价格的范围和合同剩余期限 | 无 |
| 公司期末发行在外的其他权益工具行权价格的范围和合同剩余期限 | 截止 2022 年 12 月 31 日，公司授予限制性股票共 1,400,000 股，授予价格为 9.29 元，需在满足条件下分两期解锁，比例分别为 42.86%和 57.14%。 |

其他说明：

根据公司 2021 年第一次临时股东大会授权，公司于 2021 年 11 月 24 日召开的第二届董事会第十五次会议、第二届监事会第十次会议，审议通过了《关于调整公司 2021 年限制性股票激励计划相关事项的议案》、《关于向激励对象授予限制性股票的议案》，确定 2021 年 11 月 24 日为授予日，以 9.29 元/股的授予价格向 102 名激励对象授予 200 万股限制性股票。自授予之日起 18 个月后的首个交易日至授予之日起 30 个月内的最后一个交易日止可解锁 30%，自授予之日起 30 个月后的首个交易日至授予之日起 42 个月内的最后一个交易日止可解锁 30%，自授予之日起 42 个月后的首个交易日至授予之日起 54 个月内的最后一个交易日止可解锁 40%。根据公司 2022 年度的财务数据，2021 年 11 月 24 日授予的第二类限制性股票因不满足第一期的业绩条件（非市场条件）而无法达到行权条件。。按《企业会计准则》的相关规定，公司于 2021 年 11 月-2022 年 12 月期间计提的对应第 1 期的股份支付费用 483.60 万元应于 2022 年度予以转回，后期也不再计提与本期对应的股份支付费。

### 2、以权益结算的股份支付情况

☑适用 □不适用

单位：元

| | |
|---|---|
| 授予日权益工具公允价值的确定方法 | 根据《企业会计准则第 11 号——股份支付》和《企业会计准则第 22 号——金融工具确认和计量》的相关规定，公司选择 Black-Scholes 模型计算第二类限制性股票的公 |

| | |
|---|---|
| | 允价值 |
| 可行权权益工具数量的确定依据 | 公司根据个人层面绩效考核完成情况、公司层面业绩考核完成情况和受激励员工本期实际离职及预计未来离职情况等综合计算确定 |
| 本期估计与上期估计有重大差异的原因 | 无 |
| 以权益结算的股份支付计入资本公积的累计金额 | 5,933,819.05 |
| 本期以权益结算的股份支付确认的费用总额 | 5,105,371.43 |

其他说明：

按照本期可行权权益工具数量及授予日权益工具公允价值的确认方法，公司根据《企业会计准则第 11 号-股份支付》的相关规定，对限制性股票激励费用进行分期摊销，作为以权益结算的股份支付换取职工服务的支出。本期摊销 5,105,371.43 元计入当期损益，相应增加资本公积-其他资本公积 5,105,371.43 元。

### 3、以现金结算的股份支付情况

□适用 ☑不适用

## 十四、承诺及或有事项

### 1、重要承诺事项

资产负债表日存在的重要承诺

截至资产负债表日，本公司不存在需要披露的重要承诺事项。

### 2、或有事项

#### （1） 资产负债表日存在的重要或有事项

截至资产负债表日，本公司不存在需要披露的重要或有事项。

#### （2） 公司没有需要披露的重要或有事项，也应予以说明

公司不存在需要披露的重要或有事项。

### 3、其他

## 十五、资产负债表日后事项

### 1、重要的非调整事项

单位：元

| 项目 | 内容 | 对财务状况和经营成果的影响数 | 无法估计影响数的原因 |
|---|---|---|---|

**2、利润分配情况**

单位：元

**3、销售退回**

**4、其他资产负债表日后事项说明**

## 十六、其他重要事项

**1、前期会计差错更正**

**（1） 追溯重述法**

单位：元

| 会计差错更正的内容 | 处理程序 | 受影响的各个比较期间报表项目名称 | 累积影响数 |
| --- | --- | --- | --- |

**（2） 未来适用法**

| 会计差错更正的内容 | 批准程序 | 采用未来适用法的原因 |
| --- | --- | --- |

**2、债务重组**

**3、资产置换**

**（1） 非货币性资产交换**

**（2） 其他资产置换**

**4、年金计划**

**5、终止经营**

单位：元

| 项目 | 收入 | 费用 | 利润总额 | 所得税费用 | 净利润 | 归属于母公司所有者的终止经营利润 |
| --- | --- | --- | --- | --- | --- | --- |

其他说明：

## 6、分部信息

### （1） 报告分部的确定依据与会计政策

公司以内部组织结构、管理要求、内部报告制度等为依据确定报告分部，并以产品分部为基础确定报告分部。分别对草坪割草机业务、打草机/割灌机业务等的经营业绩进行考核。与各分部共同使用的资产、负债因业务紧密关联，无法划分。

本公司以地区分部为基础确定报告分部，主营业务收入、主营业务成本按最终实现销售地进行划分，资产和负债按经营实体所在地进行划分。

**（2） 报告分部的财务信息**

单位：元

| 项目 | 割草机 | 打草机/割灌机 | 其他动力机械 | 配件 | 分部间抵销 | 合计 |
|---|---|---|---|---|---|---|
| 主营业务收入 | 1,245,269,891.21 | 15,835,465.87 | 110,087,926.60 | 98,012,887.74 | | 1,469,206,171.42 |
| 主营业务成本 | 1,044,298,265.15 | 12,065,838.76 | 106,098,960.99 | 71,166,182.71 | | 1,233,629,247.61 |

**（3） 公司无报告分部的，或者不能披露各报告分部的资产总额和负债总额的，应说明原因。**

**（4） 其他说明**

**7、其他对投资者决策有影响的重要交易和事项**

美国商务部和美国国际贸易委员会在 2020 年 6 月 15 日启动对进口自中国的割草机的反倾销和反补贴调查。根据初裁，公司自 2020 年 10 月 30 日起，需对美国出口割草机产品按照反补贴初裁结果缴纳 14.68%的保证金；自 2020 年 12 月 30 日至 2021 年 2 月 26 日，公司需对美国出口割草机产品按照反倾销和反补贴合计税率缴纳 72.04%的保证金。公司分别于 2020 年第四季度和 2021 年 1 月缴纳“双反”保证金 439.76 万美元和 66.65 万美元。此后公司已在海外完成海外仓、海外生产基地的前期部署，并未实际对美出口割草机，因此后续交易无需缴纳保证金。

美国对华割草机产品的反补贴税令于 2021 年 7 月 13 日生效。根据美国相关法规，在企业正常应诉的情况下，反补贴第一次行政复审的终裁将会在 2024 年 2 月做出。在反补贴第一次行政复审终裁裁决生效后，公司在复审终裁税率低于此前的保证金税率情况下，即可退还相应比例金额的保证金。

截止报告期末，公司已将缴纳的反倾销保证金 170.42 万美元、反补贴保证金 94.76 万美元转入主营业务成本。剩余与出口买方信贷相关的反补贴保证金 241.24 万元美元，由于公司不涉及出口买方信贷项目预计可收回。

**8、其他**

租赁

1. 公司作为承租人

(1) 使用权资产相关信息详见本财务报表附注七 11 之说明。

(2) 公司对短期租赁和低价值资产租赁的会计政策详见本财务报表附注五 29 之说明。本期无计入当期损益的短期租赁费用和低价值资产租赁费用。

(3) 与租赁相关的当期损益及现金流

单位：元

| 项　　目 | 本期数 | 上年同期数 |
| --- | --- | --- |
| 租赁负债的利息费用 | 2,520,098.24 | 3,169,631.28 |
| 与租赁相关的总现金流出 | 14,562,487.78 | 16,129,194.97 |

(4) 租赁负债的到期期限分析和相应流动性风险管理详见本财务报表附注十(二)之说明。

(5) 租赁活动的性质

| 租赁资产类别 | 租赁期 | 是否存在续租选择权 |
| --- | --- | --- |
| 房屋建筑物 | 2020 年 11 月 1 日至 2025 年 10 月 31 日 | 否 |
| 房屋建筑物 | 2020 年 7 月 1 日至 2023 年 9 月 30 日 | 否 |
| 房屋建筑物 | 2021 年 3 月 1 日至 2024 年 2 月 29 日 | 否 |

## 十七、母公司财务报表主要项目注释

### 1、应收账款

#### （1） 应收账款分类披露

单位：元

| 类别 | 期末余额 | | | | | 期初余额 | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | 账面余额 | | 坏账准备 | | 账面价值 | 账面余额 | | 坏账准备 | | 账面价值 |
| | 金额 | 比例 | 金额 | 计提比例 | | 金额 | 比例 | 金额 | 计提比例 | |
| 其中： | | | | | | | | | | |
| 按组合计提坏账准备的应收账款 | 221,567,345.93 | 100.00% | 9,476,376.96 | 4.28% | 212,090,968.97 | 529,313,742.85 | 100.00% | 21,081,100.09 | 3.98% | 508,232,642.76 |
| 其中： | | | | | | | | | | |
| 合计 | 221,567,345.93 | 100.00% | 9,476,376.96 | 4.28% | 212,090,968.97 | 529,313,742.85 | 100.00% | 21,081,100.09 | 3.98% | 508,232,642.76 |

按组合计提坏账准备：账龄组合

单位：元

| 名称 | 期末余额 | | |
| --- | --- | --- | --- |
| | 账面余额 | 坏账准备 | 计提比例 |
| 账龄组合 | 221,567,345.93 | 9,476,376.96 | 4.28% |
| 合计 | 221,567,345.93 | 9,476,376.96 | |

确定该组合依据的说明：

如是按照预期信用损失一般模型计提应收账款坏账准备，请参照其他应收款的披露方式披露坏账准备的相关信息：

□适用 ☑不适用

按账龄披露

单位：元

| 账龄 | 账面余额 |
| --- | --- |
| 1 年以内（含 1 年） | 181,254,016.44 |
| 1 至 2 年 | 40,278,867.09 |
| 2 至 3 年 | 18,085.63 |
| 3 年以上 | 16,376.77 |
| 3 至 4 年 | 4,678.82 |
| 4 至 5 年 | 11,697.95 |
| 合计 | 221,567,345.93 |

### （2） 本期计提、收回或转回的坏账准备情况

本期计提坏账准备情况：

单位：元

| 类别 | 期初余额 | 本期变动金额 | | | | 期末余额 |
| --- | --- | --- | --- | --- | --- | --- |
| | | 计提 | 收回或转回 | 核销 | 其他 | |
| 按组合计提坏账准备 | 21,081,100.09 | -11,604,723.13 | | | | 9,476,376.96 |
| 合计 | 21,081,100.09 | -11,604,723.13 | | | | 9,476,376.96 |

其中本期坏账准备收回或转回金额重要的：

单位：元

| 单位名称 | 收回或转回金额 | 收回方式 |
| --- | --- | --- |

本期无重要的坏账准备收回或转回的坏账准备

### （3） 本期实际核销的应收账款情况

单位：元

| 项目 | 核销金额 |
| --- | --- |

其中重要的应收账款核销情况：

单位：元

| 单位名称 | 应收账款性质 | 核销金额 | 核销原因 | 履行的核销程序 | 款项是否由关联交易产生 |
| --- | --- | --- | --- | --- | --- |

应收账款核销说明：

本期无实际核销的应收账款

### （4） 按欠款方归集的期末余额前五名的应收账款情况

单位：元

| 单位名称 | 应收账款期末余额 | 占应收账款期末余额合计数 | 坏账准备期末余额 |
| --- | --- | --- | --- |

| | | 的比例 | |
|---|---|---|---|
| 客户 1 | 65,115,249.98 | 29.39% | 1,953,457.50 |
| 客户 2 | 52,888,545.31 | 23.87% | 1,586,656.36 |
| Daye North America, Inc | 50,496,845.57 | 22.79% | 4,334,426.06 |
| 宁波领越智能设备有限公司 | 12,835,056.51 | 5.79% | 385,051.70 |
| 客户 3 | 8,803,145.47 | 3.98% | 264,094.36 |
| 合计 | 190,138,842.84 | 85.82% | |

### （5） 因金融资产转移而终止确认的应收账款

本期无因金融资产转移而终止确认的应收账款

### （6） 转移应收账款且继续涉入形成的资产、负债金额

本期无转移应收账款且继续涉入形成的资产、负债。

其他说明：

## 2、其他应收款

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|
| 其他应收款 | 601,247,037.31 | 313,824,458.08 |
| 合计 | 601,247,037.31 | 313,824,458.08 |

#### （1） 应收利息

#### 1） 应收利息分类

单位：元

| 项目 | 期末余额 | 期初余额 |
|---|---|---|

#### 2） 重要逾期利息

单位：元

| 借款单位 | 期末余额 | 逾期时间 | 逾期原因 | 是否发生减值及其判断依据 |
|---|---|---|---|---|

其他说明：

#### 3） 坏账准备计提情况

□适用 ☑不适用

**（2） 应收股利**

**1） 应收股利分类**

单位：元

| 项目(或被投资单位) | 期末余额 | 期初余额 |
| --- | --- | --- |

**2） 重要的账龄超过 1 年的应收股利**

单位：元

| 项目(或被投资单位) | 期末余额 | 账龄 | 未收回的原因 | 是否发生减值及其判断依据 |
| --- | --- | --- | --- | --- |

**3） 坏账准备计提情况**

□适用 ☑不适用

其他说明：

**（3） 其他应收款**

**1） 其他应收款按款项性质分类情况**

单位：元

| 款项性质 | 期末账面余额 | 期初账面余额 |
| --- | --- | --- |
| 往来款 | 633,793,173.04 | 322,948,310.19 |
| 押金保证金 | 291,000.00 | 181,000.00 |
| 备用金 | 261,000.00 | 415,198.00 |
| 应收暂付款 | 120,000.00 | |
| 合计 | 634,465,173.04 | 323,544,508.19 |

**2） 坏账准备计提情况**

单位：元

| 坏账准备 | 第一阶段 | 第二阶段 | 第三阶段 | 合计 |
| --- | --- | --- | --- | --- |
| | 未来 12 个月预期信用损失 | 整个存续期预期信用损失(未发生信用减值) | 整个存续期预期信用损失(已发生信用减值) | |
| 2022 年 1 月 1 日余额 | 9,700,544.71 | 19,200.00 | 305.40 | 9,720,050.11 |
| 2022 年 1 月 1 日余额在本期 | | | | |
| --转入第二阶段 | -6,078,934.51 | 6,078,934.51 | | |
| 本期计提 | 9,333,410.48 | 14,164,980.54 | -305.40 | 23,498,085.62 |
| 2022 年 12 月 31 日余额 | 12,955,020.68 | 20,263,115.05 | | 33,218,135.73 |

损失准备本期变动金额重大的账面余额变动情况

□适用 ☑不适用

按账龄披露

单位：元

| 账龄 | 账面余额 |
| --- | --- |
| 1 年以内（含 1 年） | 431,834,022.57 |
| 1 至 2 年 | 202,631,150.47 |
| 合计 | 634,465,173.04 |

**3） 本期计提、收回或转回的坏账准备情况**

本期计提坏账准备情况：

单位：元

| 类别 | 期初余额 | 本期变动金额 | | | | 期末余额 |
| --- | --- | --- | --- | --- | --- | --- |
| | | 计提 | 收回或转回 | 核销 | 其他 | |
| 按组合计提坏账准备 | 9,720,050.11 | 23,498,085.62 | | | | 33,218,135.73 |
| 合计 | 9,720,050.11 | 23,498,085.62 | | | | 33,218,135.73 |

其中本期坏账准备转回或收回金额重要的：

单位：元

| 单位名称 | 转回或收回金额 | 收回方式 |
| --- | --- | --- |

**4） 本期实际核销的其他应收款情况**

单位：元

| 项目 | 核销金额 |
| --- | --- |

其中重要的其他应收款核销情况：

单位：元

| 单位名称 | 其他应收款性质 | 核销金额 | 核销原因 | 履行的核销程序 | 款项是否由关联交易产生 |
| --- | --- | --- | --- | --- | --- |

其他应收款核销说明：

本期无实际核销的其他应收款。

**5） 按欠款方归集的期末余额前五名的其他应收款情况**

| 单位名称 | 款项的性质 | 期末余额 | 账龄 | 占其他应收款期末余额合计数的比例 | 坏账准备期末余额 |
| --- | --- | --- | --- | --- | --- |
| 宁波领越智能设备有限公司 | 往来款 | 262,288,718.98 | 1 年以内 | 41.34% | 7,868,661.57 |
| Daye North America, Inc | 往来款 | 151,541,934.56 | 1 年以内金额为 69,010,784.09 元，1-2 年金额为 | 23.88% | 10,323,438.57 |

| | | | | | |
|---|---|---|---|---|---|
| | | | 82,531,150.47 元 | | |
| 宁波鸿越智能科技有限公司 | 往来款 | 128,400,000.00 | 1 年以内金额为 8,300,000.00 元，1-2 年金额为 120,100,000.00 元 | 20.24% | 12,259,000.00 |
| LINGYE INTELLIGENT (THAILAND) CO., LTD. | 往来款 | 41,125,059.15 | 1 年以内 | 6.48% | 1,233,751.77 |
| Daye Europe GmbH | 往来款 | 35,629,920.00 | 1 年以内 | 5.62% | 1,068,897.60 |
| 合计 | | 618,985,632.69 | | 97.56% | 32,753,749.51 |

单位：元

**6） 涉及政府补助的应收款项**

单位：元

| 单位名称 | 政府补助项目名称 | 期末余额 | 期末账龄 | 预计收取的时间、金额及依据 |
|---|---|---|---|---|

本期无按应收金额确认的政府补助。

**7） 因金融资产转移而终止确认的其他应收款**

本期无因金融资产转移而终止确认的其他应收款。

**8） 转移其他应收款且继续涉入形成的资产、负债金额**

本期无转移其他应收款且继续涉入形成的资产、负债。

其他说明：

本期无与资金集中管理相关的其他应收款。

## 3、长期股权投资

单位：元

| 项目 | 期末余额 | | | 期初余额 | | |
|---|---|---|---|---|---|---|
| | 账面余额 | 减值准备 | 账面价值 | 账面余额 | 减值准备 | 账面价值 |
| 对子公司投资 | 608,474,429.54 | | 608,474,429.54 | 589,424,795.64 | | 589,424,795.64 |
| 合计 | 608,474,429.54 | | 608,474,429.54 | 589,424,795.64 | | 589,424,795.64 |

### （1） 对子公司投资

单位：元

| 被投资单位 | 期初余额（账面价值） | 本期增减变动 | | | | 期末余额（账面价值） | 减值准备期末余额 |
|---|---|---|---|---|---|---|---|
| | | 追加投资 | 减少投资 | 计提减值准备 | 其他 | | |
| 宁波领越智能设备有限公司 | 425,261,792.47 | | | | | 425,261,792.47 | |
| DAYE EUROPE GMBH | 12,157,545.17 | | | | | 12,157,545.17 | |
| DAYE NORTH AMERICA,INC | 57,162,550.00 | | | | | 57,162,550.00 | |
| 宁波鸿越智能科技有限公司 | 48,760,000.00 | | | | | 48,760,000.00 | |
| HONBO INT PET.LTD | 46,012,198.00 | 19,049,633.90 | | | | 65,061,831.90 | |
| DAYE INTERNATIONAL CO., LIMITED | 70,710.00 | | | | | 70,710.00 | |
| 合计 | 589,424,795.64 | 19,049,633.90 | | | | 608,474,429.54 | |

## 4、营业收入和营业成本

单位：元

| 项目 | 本期发生额 | | 上期发生额 | |
|---|---|---|---|---|
| | 收入 | 成本 | 收入 | 成本 |
| 主营业务 | 976,333,808.54 | 807,175,004.46 | 1,312,485,480.54 | 1,095,910,429.14 |
| 其他业务 | 1,910,110.86 | 3,889.41 | 1,992,250.24 | |
| 合计 | 978,243,919.40 | 807,178,893.87 | 1,314,477,730.78 | 1,095,910,429.14 |

收入相关信息：

单位：元

| 合同分类 | 分部 1 | 分部 2 | 园林机械产品 | 其他 | 合计 |
|---|---|---|---|---|---|
| 商品类型 | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| 其中： | | | | | |
| 割草机 | | | 720,375,709.58 | | 720,375,709.58 |
| 打草机/割灌机 | | | 15,667,534.41 | | 15,667,534.41 |
| 其他动力机械 | | | 111,822,760.66 | | 111,822,760.66 |
| 配件 | | | 128,467,803.89 | | 128,467,803.89 |
| 其他 | | | | 1,910,110.86 | 1,910,110.86 |
| 按经营地区分类 | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| 其中： | | | | | |
| 境外 | | | 884,658,047.53 | | 884,658,047.53 |
| 境内 | | | 91,675,761.01 | 1,910,110.86 | 93,585,871.87 |
| 市场或客户类型 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 合同类型 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 按商品转让的时间分类 | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| 其中： | | | | | |
| 商品（在某一时点转让） | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |
| 按合同期限分类 | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| 其中： | | | | | |
| | | | | | |
| 按销售渠道分类 | | | | | |
| 其中： | | | | | |
| | | | | | |
| 合计 | | | 976,333,808.54 | 1,910,110.86 | 978,243,919.40 |

与履约义务相关的信息：

公司主要销售割草机等产品。具体销售产品履约义务及达成详见本财务报表附注五 25 之说明。付款期限按合同约定执行，产品销售通常在较短时间内完成。

与分摊至剩余履约义务的交易价格相关的信息：

本报告期末已签订合同、但尚未履行或尚未履行完毕的履约义务所对应的收入金额为 626,000.23 元，其中，626,000.23 元预计将于 2023 年度确认收入。

其他说明：

### 5、投资收益

单位：元

| 项目 | 本期发生额 | 上期发生额 |
|---|---|---|
| 处置衍生金融资产/负债的收益 | -24,408,721.45 | 14,032,831.76 |
| 合计 | -24,408,721.45 | 14,032,831.76 |

### 6、研发费用

| 项　目 | 本期数 | 上年同期数 |
|---|---|---|
| 职工薪酬 | 26,545,307.15 | 25,566,702.52 |
| 直接材料 | 15,029,791.56 | 12,411,386.75 |
| 认证及测试费 | 3,529,995.98 | 3,576,043.71 |
| 折旧及摊销 | 1,805,371.89 | 2,017,798.46 |
| 其他 | 3,122,584.80 | 5,202,265.64 |
| 合　计 | 50,033,051.38 | 48,774,197.08 |

## 十八、补充资料

### 1、当期非经常性损益明细表

☑适用 □不适用

单位：元

| 项目 | 金额 | 说明 |
|---|---|---|

| | | |
|---|---|---|
| 非流动资产处置损益 | -473,058.43 | |
| 计入当期损益的政府补助（与公司正常经营业务密切相关，符合国家政策规定、按照一定标准定额或定量持续享受的政府补助除外） | 8,555,114.67 | |
| 除同公司正常经营业务相关的有效套期保值业务外，持有交易性金融资产、交易性金融负债产生的公允价值变动损益，以及处置交易性金融资产交易性金融负债和可供出售金融资产取得的投资收益 | -26,693,795.51 | |
| 除上述各项之外的其他营业外收入和支出 | 54,063.40 | |
| 减：所得税影响额 | -2,392,234.61 | |
| 合计 | -16,165,441.26 | -- |

其他符合非经常性损益定义的损益项目的具体情况：

□适用 ☑不适用

公司不存在其他符合非经常性损益定义的损益项目的具体情况。

将《公开发行证券的公司信息披露解释性公告第 1 号——非经常性损益》中列举的非经常性损益项目界定为经常性损益项目的情况说明

□适用 ☑不适用

## 2、净资产收益率及每股收益

| 报告期利润 | 加权平均净资产收益率 | 每股收益 | |
|---|---|---|---|
| | | 基本每股收益（元/股） | 稀释每股收益（元/股） |
| 归属于公司普通股股东的净利润 | 1.18% | 0.07 | 0.07 |
| 扣除非经常性损益后归属于公司普通股股东的净利润 | 2.87% | 0.17 | 0.17 |

## 3、境内外会计准则下会计数据差异

### （1） 同时按照国际会计准则与按中国会计准则披露的财务报告中净利润和净资产差异情况

□适用 ☑不适用

### （2） 同时按照境外会计准则与按中国会计准则披露的财务报告中净利润和净资产差异情况

□适用 ☑不适用

### （3） 境内外会计准则下会计数据差异原因说明，对已经境外审计机构审计的数据进行差异调节的，应注明该境外机构的名称

无

**4、其他**

无