Jiangxi Special Electric Machinery Co.

Semi-annual Report 2023

August 30, 2023

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 Half-yearly 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.

Liang Yun, the person in charge of the company, Yang Jing, the person in charge of accounting work, and Huang Bin, the person in charge of the accounting organization (accounting supervisor), declare that they guarantee the truthfulness, accuracy and completeness of the financial report in this semi-annual report.

All Directors have attended the Board meeting at which this half-yearly report was considered.

The Company may be subject to macroeconomic risk, lithium price fluctuation risk, raw material price fluctuation risk, management risk, please refer to "Section III Management Discussion and Analysis" of "X. Risks faced by the Company and Countermeasures" in this report for details. Investors are advised to pay attention to the investment risks.

The company plans to pay no cash dividend, no bonus shares and no capitalization of capital from provident fund.

catalogs

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Bibliography of documents available for review

(a) Financial statements containing the signatures and seals of the person in charge of the company, the person in charge of accounting work, and the head of the accounting organization (the person in charge of accounting);

(ii) Original copies of corporate documents and announcements that have been publicly disclosed on the websites designated by the CSRC during the reporting period.

(iii) Annual reports etc. published on other stock markets.

an explanation of the meaning of words or phrases

definitional items	point at or to	Interpretation content
Company, Jiang Te Electric	point at or to	Jiangxi Special Electric Machinery Co.
Jiangte Industry	point at or to	Ltd, the controlling shareholder of the company Jiangxi Jiangte Electric Group Co. controlling shareholder
JT Electric	point at or to	Jiangxi Jiangte Electric Group Co., Ltd, the controlling shareholder of the Company
Jiangxi Gangte	point at or to	Jiangxi Jiangyi Special Electric Co., Ltd, 100% directly held by the Company
JT Energy Conservation	point at or to	Jiangxi Jiangte Energy Saving Motor Co., Ltd, the company through a wholly-owned subsidiary of Jiangxi Jiangte holding 70% of the shares
Tianjin Huaxing	point at or to	Tianjin Xiqing Huaxing Motor Manufacturing Co., Ltd. 85.30% directly held by the Company
Hangzhou Miguel	point at or to	Hangzhou MIG Motor Co., Ltd., 100% directly held by the Company
Jiangsu Miguel	point at or to	Jiangsu MIG Jiangte Electric Co., Ltd, 100% directly held by the company
Yul, Germany	point at or to	"Weier Antriebe and Energietechnik GmbH" [Germany Weier Drive and Energietechnik Ltd.], the company directly holds 100% of the shares.
Gantt Mining	point at or to	Jiangxi Jiangte Mining Development Company Limited, 100% directly held by the Company
Juyuan Lithium (lithium ion)	point at or to	Yichun Juyuan Lithium Mining Co., Ltd. 70% directly held by the Company
Xinfang Tantalum Niobium	point at or to	Yichun Xinfang Tantalum-Niobium Co., Ltd., in which the Company holds a 51% stake through its wholly-owned subsidiary, Jiangte Mining Co.
Taichang Mining	point at or to	Yichun Taichang Mining Co., Ltd. is 100% owned by the Company through its wholly-owned subsidiary, Jiangte Mining Co.
Yifeng Branch	point at or to	Jiangxi Special Electric Machinery Co.
Jiangjia Intelligence	point at or to	Jiangxi Jiangjia Intelligent Science and Technology Co.
Silver Lithium New Energy	point at or to	Yichun Yinlithium New Energy Co., Ltd. which is held by the Company through its wholly-owned subsidiary, Jiangte Mining Co. 100%
Yichun Bus Factory	point at or to	Jiangxi Yichun Bus Factory Company Limited, 100% directly held by the Company
JT Electric Vehicle	point at or to	Jiangxi Jiangte Electric Vehicle Co., Ltd. is 100% owned by the Company through its wholly-owned subsidiary, Yichun Bus Factory.
Yichun Bangfu	point at or to	Yichun Bangfu E-commerce Culture Pioneering Park Co. Ltd., the company directly holds 100% of the shares
Tianjin Yuel	point at or to	Yüehl (Tianjin) Drive Technology Co., Ltd. is held by the Company through its wholly-owned subsidiary Yüehl Germany. 100%
Yifeng Lithium	point at or to	Yifeng Jiangte Lithium Co., Ltd. is 100% owned by the Company

		through its wholly-owned subsidiary Jiangte Mining Co.
report period	point at or to	2023 Semi-annual

Section II. Company profile and key financial indicators

I. Company Profile

stock short form	Gantt motors	stock code (computing)	002176
Stock short name before change (if any)	not have		
Stocks listed on stock exchanges	Shenzhen Stock Exchange (SZSE)		
Chinese name of the company	Jiangxi Special Electric Machinery Co.		
Chinese abbreviation of the company (if any)	Gantt motors		
Foreign name of the company (if any)	JIANGXI SPECIAL ELECTRIC MOTOR CO.,LTD		
Abbreviation of the company's foreign name (e.g. (Yes)	JIANGTE MOTOR		
Legal representative of the company	Liang Yun (1905-1992), communist leader and economist		

II. Contact person and contact information

	secretary to the board	Securities Representative
name and surname	Chiang Hsiaoan (1931-1975), actor	Qu Hongbo, Li Guoling
contact address	No. 581, Huan Cheng Nan Road, Yichun City, Jiangxi Province, China	No. 581, Huan Cheng Nan Road, Yichun City, Jiangxi Province, China
telephones	0795-3266280	0795-3266280
telex	0795-3512331	0795-3512331
e-mail address	jiangte002176@aliyun.com	jiangte002176@aliyun.com

III. Other information

1、Company contact information

Whether the registered address of the company, the address of the company's office and its postal code, the company's Web site, e-mail address, etc., have changed during the reporting period

☐ Applicable ☑ Not applicable

There were no changes in the Company's registered address, the address of the Company's office and its postal code, the Company's website and e-mail address during the reporting period, which can be found in the 2022 Annual Report.

2. Disclosure of information and place of preparation

Whether the place of disclosure and provision of information changed during the reporting period

☐ Applicable ☑ Not applicable

The name and address of the stock exchange website and media where the Company discloses its half-yearly report, and the place where the Company's half-yearly report is filed did not change during the reporting period, which can be found in the 2022 Annual Report.

3. Other relevant information

Whether other relevant information has changed during the reporting period

☐ Applicable ☑ Not applicable

IV. Key accounting data and financial indicators

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

Yes ☑No

	Current reporting period	for the same period last year	Increase/decrease in the current reporting period over the same period of the previous year
Operating income (dollars)	1,798,614,258.56	2,710,280,143.46	-33.64%
Net profit attributable to shareholders of listed companies Runs (dollars)	-52,861,286.28	1,347,984,904.35	-103.92%
Net profit attributable to shareholders of listed companies after extraordinary gains and losses (dollars)	-112,891,298.39	1,337,271,177.63	-108.44%
Net cash flows from operating activities Amount (dollars)	255,669,055.18	666,109,617.15	-61.62%
Basic earnings per share ($/share)	-0.03	0.79	-103.80%
Diluted earnings per share ($/share)	-0.03	0.79	-103.80%
Weighted average return on net assets	-1.25%	51.69%	-52.94%
	End of the reporting period	prior year end	Increase/decrease at the end of the reporting period over the end of the previous year
Total assets (dollars)	6,791,241,961.75	7,229,265,724.63	-6.06%
Net assets attributable to shareholders of listed companies ($)	4,168,567,246.69	4,265,207,317.41	-2.27%

V. 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 is no difference 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.

VI. Items and amounts of non-recurring gains and losses

☑Applicable ☐Not Applicable

Unit: Yuan

sports event	sum of money	clarification
Gains and losses on disposal of non-current assets (including capital provided) (portion of elimination of provision for impairment of production)	-214,938.50	
Government grants recognized as current profit or loss (closely related to the company's normal business operations, in line with national policies, according to certain standards of fixed amount or quantitatively sustained) (except for government grants)	6,026,677.87	
Charges to non-financial corporations included in profit or loss for the period funds occupancy charge (accountancy)	10,304,245.32	
Gains and losses on entrusted investments or management of assets	4,321,225.91	
Due to force majeure factors, such as natural disasters	0.00	
Provision for impairment of individual assets		
Debt restructuring gains and losses	-2,366,000.00	
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 disposal of financial assets and liabilities held for trading and available-for-sale financial assets are recognized in the consolidated financial statements. Investment income earned on assets	1,559,357.00	
Impairment of receivables tested individually for impairment reversal	53,458,921.90	

Non-operating income other than the above and expenditures	-307,718.41	
Other gains and losses that meet the definition of non-recurring gains and losses order (taxonomy)	20,825.05	
Less: Income tax effect	12,786,048.93	
Impact of minority interests (after tax)	-13,464.90	
add up the total	60,030,012.11	

Specifics of other profit and loss items that meet the definition of non-recurring gains and losses:

☐ Applicable ☑ Not applicable

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

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

☐ Applicable ☑ Not applicable

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

Section III. Management discussion and analysis

I. Major businesses engaged in by the Company during the reporting period

(I) Development of the industry 1. Motor industry

Motor refers to the electromagnetic induction as the theoretical basis for electromechanical energy conversion of a kind of electromagnetic mechanical device, usually consists of three major components, namely, the fixed part, the rotating part and auxiliary part. Motor as a fan, pumps, compressors, machine tools, conveyor belts and other mechanical equipment drive device, widely used in the national economy in various basic industries, known as the "heart" of the industrial equipment, in the national manufacturing industry transformation and upgrading and the green economy in the context of industrial, automotive, military and other fields will continue to require the motor products in the portable, In the context of national manufacturing transformation and green economy, industry, automobile, military and other fields will continue to require motor products in portable, high efficiency, energy saving and other aspects of the continuous improvement, further stimulate the development of the motor industry and market space.

At present, the motor industry in the world has not yet realized the complete automation of the production and manufacturing process, in the winding, assembly and other processes still need a combination of manual and machine, belonging to the semi-labor-intensive industry, but continue to improve production efficiency, reduce product quality control costs, improve the production line digitalization, information technology, automated production, is the trend of the future development of the motor enterprise.

China's motor enterprises are more, but the industry's high-end market is occupied by foreign developed countries, most of China's manufacturers are concentrated in the low-end areas, the market competition is more intense, the benign development of the industry has been adversely affected. There is also a large division within the motor industry, listed companies, large state-owned enterprises due to sufficient funds, large-scale production capacity, brand awareness, etc., in the development of the industry as a whole to take the lead, and gradually expand the market share, and a large number of small and medium-sized, homogeneous motor manufacturers can only share the remaining market share. With the implementation of the national supply-side reform industrial policy, the role of market superiority and elimination of the fittest manifested and the further strengthening of the industry entry barriers, the industry concentration will be further enhanced, part of the enterprises with strong competitive advantages will rise, but most of the weak enterprises will be eliminated one after another in the future, at the same time, each link of the industry chain is expected to continue to realize the domestic substitution.

2. Lithium industry

Due to its important chemical properties, lithium can be better applied in the field of batteries and energy storage, known as "white oil", has become one of the national guaranteed resources and strategic resources. Lithium salts represented by lithium carbonate and lithium hydroxide are the core raw materials for lithium battery cathode materials, which are widely used in new energy vehicles, energy storage, consumer electronics and other fields. In the context of the country's comprehensive implementation of the target tasks of carbon peak and carbon neutral, and seizing the historic opportunity of the new round of technological revolution and industrial change, in recent years, the rapid development of new energy vehicles, energy storage and other downstream industries, the market demand for lithium salt has also risen sharply.

The lithium industry chain is mainly divided into three links: upstream mining, midstream smelting and downstream application. Upstream mining link, domestic lithium resource supply is mainly from the brine of salt lake and hard rock type ore lithium extraction, as well as a small amount of lithium battery recycling. Midstream smelting, mainly brine, ore and other types of lithium resources extraction and processing of lithium

metal, lithium compounds and related products, and lithium carbonate, lithium hydroxide and other lithium compounds as the basic raw materials, and further deep-processing into lithium battery cathode materials, electrolyte and so on. The downstream application segment is mainly applied in battery fields such as new energy automobile batteries, chemical energy storage, consumer electronics and traditional industrial fields such as pharmaceuticals, ceramic glass, lubricants and catalysts.

Under the global "carbon neutral" goal, many countries and regions take the development of new energy vehicles as one of the core strategic emerging industries, and some countries have announced that they will gradually replace fuel vehicles and increase the penetration rate of new energy vehicles. With the increasing maturity of renewable energy technologies such as wind power and other renewable energy sources, the proportion of power generation is gradually increasing, and there is an extremely urgent demand for the participation of energy storage in the power market. Demand is extremely urgent. New energy storage "14th Five-Year Plan" and other supportive policies have been introduced intensively, the energy storage industry is gradually developing and expanding, has grown into an important track of renewable energy. In addition, the rapid rise of smart phones, Bluetooth speakers, smart wearable devices, drones, smart home appliances and other consumer electronics products has also led to the further expansion of lithium battery market demand.

Lithium carbonate in the first half of 2023 out of the "roller coaster" type market, battery-grade lithium carbonate from the highest price of 510,000 yuan / ton in January fell to about 180,000 yuan in late April Yuan/ton, and then rebounded to about 300,000 Yuan/ton at the end of June, the price has been slowly falling so far in July, and it is expected that the price will continue to oscillate for some time in the future.

(ii) Main operations

The company's main business is the research and development, production and sales of intelligent motor products and lithium carbonate-based lithium salt products. Through independent research and development technology, continuous investment in equipment and market development, the company has consolidated and expanded the leading position in the market segments of construction machine motor, lifting metallurgical motor, wind motor, servo motor, based on expanding the military motor, new energy motor market, has become the leading supplier of a number of domestic special motor market segments. Through independent research and development of lithium mica lithium extraction technology, the comprehensive utilization of its own lithium resources, the construction of a leading technology, leading scale of the lithium salt production base, has become a well-known lithium salt production enterprises and the Canton Futures Institute of lithium carbonate futures designated delivery depot.

(iii) Main products and their uses

1、Motor plate

The company's motor products include construction machinery motors, lifting metallurgical motors, wind power motors, servo motors, military motors, new energy vehicle motors, etc., which have been widely used in the construction tower, lifting metallurgical machinery, fans, pumps, elevator and escalator industry, wind power equipment, wind power equipment, wind power installation equipment, public transportation, heavy-duty trucks, sanitation trucks, textile machines, packaging machines, numerical control machines, robots, etc., and also involved in the special fields of ships, armored vehicles, rail transportation and so on. , armored vehicles, rail transportation and other special fields. In order to implement the national policy of "Carbon Peak and Carbon Neutral" and to meet the needs of energy-saving renovation in related industries, the company has developed energy-efficient motors such as YE4, YE5 and permanent magnet motors, which have been widely used in energy-saving renovation projects.

2, lithium plate

The company is mainly engaged in the research and development, production and sales of lithium salt products, mainly lithium carbonate, relying on its own lithium mica mine, formed from the lithium ore to lithium salt "mining metallurgy" integrated industrial chain. Jiangxi is one of the country's four major lithium provinces, lithium mica is mainly concentrated in Yichun City, Yichun City, enjoys the reputation of "Asia's lithium capital", after years of accumulation and development, the company now owns lithium ceramics mines in the Yichun area, 2 mining rights and 5 prospecting rights, from the proven mining reserves statistics, hold or control

The lithium resources of the mine are over 100 million tons, and it has become a representative enterprise of lithium extraction from mica in Yichun City.

The company mainly sells battery-grade lithium carbonate, industrial-grade lithium carbonate and other symbiotic mineral products. Lithium carbonate is the core raw material of anode materials for lithium-ion batteries, which determines the core performance of lithium batteries in terms of capacity, life and other aspects, and accounts for 40% of the cost of lithium batteries; in the composition of the cost of anode materials, lithium carbonate accounts for about 40% of the cost of lithium iron phosphate anode materials, and accounts for 20-30% of the cost of ternary anode materials. The company mainly sells lithium carbonate to the downstream headquarter or famous enterprises in the industry. The refining process of lithium ore produces feldspar powder, tantalum-niobium and other symbiotic minerals, feldspar powder is an important material for the manufacture of ceramics and glass, and tantalum-niobium is used in the fields of national defense, aviation and aerospace, and electronic computers, etc. The Company improves the comprehensive utilization efficiency of the lithium ore resources and profitability through the sale of feldspar powder and tantalum-niobium to foreign countries.

(D) Business model and

performance drivers 1.

Motor segment

The company follows the national policy, adheres to the business philosophy of developing intelligent and green motors, and serves customers in various industries.

The company has established a set of scheduling mode based on sales orders, the production management department according to the orders provided by the marketing department, consult with the relevant departments to determine the production plan, the production department in accordance with the production plan to organize the production, and at the same time will be the production process of a variety of timely and accurate information feedback to the production management department; purchasing department and the equipment department according to the production plan for the purchase of raw materials and to provide services for equipment maintenance; The R&D and technical departments provide timely technical support; the quality control department is responsible for correcting and preventing quality anomalies in the production process. In terms of marketing, the company mainly focuses on direct sales to ensure fast, accurate and comprehensive communication and feedback of information, and the company has formulated corresponding sales policies for customers with different requirements.

As China's industrial economy as a whole is booming, domestic motors, whether in terms of specifications and types or the number of production and sales, has long ranked in the world's forefront, but the homogenization of the competition is also increasingly fierce, at the same time, the motor by the downstream customers in the industry has a greater impact on the downstream industry boom will have a direct impact on the motor's production and sales and gross profit margins. The company continues to strengthen internal cost management, strengthen budget control, increase product research and development efforts, especially for energy efficient motors, green industry motor research and development efforts, and constantly improve product competitiveness, to maintain the company's leading position in the industry; the company with the state to promote the deep development of the integration of the military and the army's new high-end equipment replacement and upgrading opportunities, to play a number of existing military motor products leading edge technology The company has been focusing on building a high-end brand of military motors; the company also actively seeks and lays out the field of motor system integration, and strives to improve the brand value and establish a high-end brand image.

2, lithium plate

The company adopts an integrated business model, with its business comprehensively covering the fields of ore resources, ore mining, ore sorting and lithium salt processing, forming a complete industrial chain from resources to lithium salt, which ensures the sustainable development of the enterprise as well as a larger profit margin. The company has signed long-term supply agreements with some important customers, agreeing on pricing principles, supply cycle and frequency, and then deliver and settle according to the actual order contract; for other customers, it adopts one-time order sales, agreeing on the quantity, price, delivery period, etc., and produces and sells according to the order contract. The production department adopts the production mode combining plan and order, and arranges production according to the order. At present, most of the ores required for the production of lithium salt are self-supplied by Shishiling Lithium Ceramite Mine and Xinfang Tantalum-Niobium Mine, which are controlled by the Company, and the purchasing department purchases auxiliary materials such as soda ash, sulfuric acid and other small amount of brine and lithium concentrates according to the production plan. At present, the company has started Xikeng, Pailou, Meijia "exploration to mining" work, after the completion of the relevant work, the company's self-sufficiency rate of lithium mica will be greatly increased, greatly reducing the proportion of lithium concentrate purchased.

In recent years, in the context of global carbon neutrality, electric vehicles, wind energy storage, electronic products and other emerging industries are developing rapidly, thus leading the lithium salt industry to develop at a high speed, the lithium salt demand structure from the traditional pharmaceutical, ceramic glass industry switched to lithium-ion batteries as a representative of the growth of the industry, the battery field has become the main downstream application of lithium salt scene. With the sustained and rapid growth of the relevant industries, the proportion of applications of power batteries and energy storage batteries will continue to increase, thus driving the market demand for lithium salt products.

(v) Market position

1、Motor plate

Founded in 1958, the company has a history of more than 60 years, and is one of the earliest manufacturers engaged in the manufacture of motors in China. With excellent quality and service, the brand of JT Motors has been maintaining a high reputation in the industry. Through independent research and development technology, continuous investment in equipment and market development, the company has consolidated and expanded its leading position in the market segments of construction machinery and motors, lifting and metallurgical motors, wind power motors and servo motors, and expanded the market of military motors, new energy motors, permanent magnet high-efficiency motors, etc., and has become an important supplier of a number of special motor market segments in China. The company's construction machine motors, wind power supporting motors, servo motors and other varieties in the industry for many years in the domestic production and sales ranked first, of which, the construction machine motors and wind power supporting motors market share are ranked first in the domestic list, with annual sales of 70,000 tons respectively.

The company also vigorously participates in the construction of offshore power generation and other green power grids, and has received many orders for motors for offshore wind power installation ships in recent years. The company also vigorously participate in the construction of offshore power generation and other green power grid, in recent years, won a number of offshore wind power installation ship motor orders; the company has been approved by the military motor production qualification, and the military motor developed in cooperation with domestic military colleges and institutes, the indexes of which ranked the leading level in the country, and was highly recognized by the users; the company has also participated in the construction of a number of major national projects such as the Hong Kong-Zhuhai-Macao Bridge, aerospace engineering, and so on.

2, lithium plate

The Company focuses on the production of lithium salt using lithium mica concentrate, forming an integrated industrial chain of lithium ore mining, lithium ore sorting and comprehensive utilization, and deep processing of lithium salt, with an industrial layout covering the upstream mining and midstream refining of the lithium salt industry chain. After years of accumulation and development, relying on the location in Yichun, Jiangxi Province and the advantages of its own mines, the company has deep deposits in the preparation of lithium salt using lithium mica, with large reserves of lithium ore resources and a certain amount of lithium salt production capacity, and it is one of the leading enterprises in lithium mica extraction in China at present.

II. Core competitiveness analysis

(I) Motor plate

1, technical

advantages

The company is the backbone of the national motor manufacturing industry, with strong independent research and development capabilities, the main product technology are own technology. Jiangxi Jiangte, Tianjin Huaxing and Hangzhou MIG are all national high-tech enterprises. In recent years, the company focuses on the research and development of high-efficiency permanent magnet motors, square motors, direct-driven low-speed permanent magnet motors, etc. The efficiency of permanent magnet synchronous motors for air compressors and permanent magnet synchronous motors for mixing and stirring equipment has been effectively improved, meanwhile, the technology of vibration and noise reduction of the motors has been researched and certain results have been achieved; the key processes such as magnet mounting, rotor machining, and coil machining have been thoroughly researched and certain technological breakthroughs have been achieved. Technical breakthroughs. There are 13 invention patents, 83 utility model patents and 1 design patent in the motor segment of the company. The company has undertaken 5 national key new product projects, 5 national torch program projects, 1 national torch program project and 1 national torch program project.

4 projects, the national science and technology-based small and medium-sized enterprise science and technology innovation fund 3 projects, special motor R & D center was awarded by the Jiangxi Provincial

Science and Technology Department of Jiangxi Province, "Jiangxi Province, special motor engineering technology research center, was awarded by the Jiangxi Provincial Economic and Trade Commission of Jiangxi Province, "Jiangxi Province, the provincial level of enterprise technology center".

2、Marketing Advantage

The company has a marketing team with strong market development ability and product sales ability, a sound marketing network, marketing outlets throughout the country in large and small cities, is a well-known domestic motor manufacturing enterprises. The company is in a leading position in a number of market segments, construction machinery motor, lifting metallurgical motors, wind power motors, servo motors and other varieties of production and sales in the industry in the sub-segment at the forefront of the industry. Among them, the market share of construction machinery motors and wind power motors are ranked first in China, with annual sales of 70,000 units and 100,000 units; servo motors and stepping motors are ranked the top two in the country in terms of shipments; military motors developed in cooperation with domestic military universities and institutes, with various indexes belonging to the domestic first-class level, are highly recognized by the users.

3、Brand Advantage

Since the establishment of the company has been focusing on the research and development, production and sales of special motors, more than 60 years of technical precipitation has established a good image of the "Jiangte" brand, the company is the first listed company in China's small and medium-sized motor industry, with a high degree of brand awareness, product competitiveness, and has been in the lead in a number of industry segments. Subsidiary Hangzhou MIG products are widely used in embroidery machines, flat knitting machines, CNC machine tools, industrial robots, packaging machinery, engraving machines, injection molding machines, air compressors and other automation control field, as well as the field of new energy electric vehicles, the products with the machine sold in Europe, America, Southeast Asia and all over the country in different areas of the technology and quality of the products have been praised by users.

(B) lithium

plate 1,

resource

advantages

Yichun has the largest reserves of lithium ceramics mineral resources in Asia, lithium mica mine can be mined accounted for about 90% of the country, known as the "lithium capital of Asia". The company now owns 2 mining rights and 5 prospecting rights in Yichun area, Shishiling and Xinfang mining areas are the company's mining areas which have been put into production at present, and the "Prospecting" of Xikeng, Pailou and Meijia mining areas are also in the process of being put into production.

The work of "transfer mining" is in progress. According to the statistics of proven mine reserves, the company holds or controls more than 100 million tons of lithium ore resources, ranking first in China. On

These mines are located in Yichun City, lithium mica ore resources are concentrated, the ore grade in Yichun lithium mica mines in the upper level, the average altitude of the mines is low and most of them are open-air mining, the climate is pleasant, the mining conditions are good, the transportation is convenient, and there is a basis for rapid release.

2. Comprehensive cost advantages

At present, the Company has formed an industrial chain of "ore mining, ore sorting and comprehensive utilization, lithium salt production and deep processing", with the business capacity of vertically integrated production of lithium salt products, and synergies between various business lines can fully explore the added value of products at various stages of the industrial chain. The company mines its own lithium china ore and extracts lithium mica, feldspar powder, tantalum and niobium and other by-products from lithium china. Lithium mica is the company's main raw material for the preparation of lithium carbonate, feldspar powder is an important material for the manufacture of ceramics and glass, and tantalum niobium is used in the fields of national defense, aerospace and electronic computers. By selling the by-products generated in the process of lithium extraction, the Company is able to improve the comprehensive utilization efficiency of lithium ore resources and enhance its operational efficiency and profitability.

3、Technical Advantages

The wholly-owned subsidiary Yinlithium New Energy is a national high-tech enterprise, with a provincial enterprise technology center, and is a specialized, special and new small and medium-sized enterprises in Jiangxi Province. Silver lithium new energy always adhere to technological innovation, scientific and technological innovation, refined management, the experience accumulated over the years in lithium mica lithium extraction technology for production. Under the guidance of scientific innovation, the company continues to strengthen the foundation in the field of lithium mica lithium extraction technology, mastered the core technology of lithium mica lithium extraction, with independent intellectual property rights - efficient and low-cost lithium mica lithium extraction of key technologies, currently has 10 invention patents, 17 utility model patents, the use of lithium mica lithium carbonate lithium mica roasting process is at a leading level in the country, is the domestic lithium mica lithium carbonate industry standard drafting unit, is the lithium mica lithium carbonate industry standard drafting unit, and is a special new small and medium-sized enterprise in Jiangxi Province. It is the drafting unit of the domestic lithium mica lithium carbonate industry standard, and is the pioneer of lithium mica lithium carbonate industry. Silver lithium new energy also has a strong R & D team and analysis and testing center, and a number of research institutes to establish a long-term strategic partnership.

III. Main business analysis

summarize

During the reporting period, the Company realized an operating income of RMB1,798,614,300 (consolidated, the same below), a decrease of RMB911,665,900 over the same period of the previous year, a year-on-year decrease of 33.64%.

The decrease was mainly due to the decrease in the price of lithium salt products. During the reporting period, the total profit of the Company amounted to RMB44.317 million, a decrease of RMB152.07827 million over the same period of the previous year, a year-on-year decrease of 97.17%, and the net profit attributable to the parent company amounted to RMB52.8613 million, a year-on-year decrease of RMB140.084.62 million over the same period of the previous year, a year-on-year decrease of 103.92%, and the decrease in profit was mainly attributable to the decrease in the price of lithium salts, and the decrease in gross profit.

1. Financial assets held for trading increased by 63.81% compared with the beginning of the year, which was mainly due to the increase in the price of MM1 shares held by Germany Heil during the reporting period;

2. Receivables financing decreased by 35.22% as compared with the beginning of the year, which was mainly attributable to the decrease in sales revenue and the decrease in payback during the reporting period;

Prepayments increased by 33.75% compared with the beginning of the year, mainly due to the increase in

prepayments for materials during the reporting period;
4. Inventory decreased by 46.74% compared with the beginning of the year, which was mainly due to the decrease in inventory of lithium salt products during the reporting period;
5. Other current assets increased by 31.86% over the beginning of the year, mainly due to the purchase of large certificates of deposit during the reporting period;
6. Long-term equity investments increased by 636.85% from the beginning of the year, mainly due to the increase of equity investments in the reporting period;
7. Construction in progress increased by 147.94% compared with the beginning of the year, which was mainly due to the increase in investment in technical reform projects during the reporting period;
8. Deferred income tax assets decreased by 36.80% compared with the beginning of the year, which was mainly due to the profit realized from internal transactions in the reporting period;
9. Other non-current assets increased by 137.70% compared with the beginning of the year, which was mainly due to the increase of prepayment for engineering and infrastructure during the reporting period;
10. Short-term borrowings decreased by 78.03% from the beginning of the year, mainly due to the repayment of borrowings during the reporting period;
11. Compensation payable to employees decreased by 51.90% compared with the beginning of the year, which was mainly due to the increase in the payment of compensation to employees during the reporting period;
12. Taxes payable decreased by 81.69% compared with the beginning of the year, mainly due to the payment of taxes during the reporting period;
13. Operating income decreased by 33.64% compared with the same period of the previous year, which was mainly due to the decrease in the price of lithium salt products during the reporting period;
Operating costs increased by 77.15% over the same period of last year, mainly due to the decrease in the prices of lithium resources and lithium salt products purchased at higher prices in the previous period;
15. Taxes and surcharges decreased by 31.71% as compared with the same period of last year, mainly due to the decrease in revenue during the reporting period;
16. Administrative expenses increased by 58.41% compared with the same period of last year, mainly due to the increase of salaries and exercise expenses in the reporting period;
17. Finance costs decreased by 114.01% compared with the same period of the previous year, mainly due to the increase in interest on deposits during the reporting period;
18. Investment income decreased by 160.84% compared with the same period of last year, mainly due to the derecognition of losses on financial assets measured at amortized cost during the reporting period;
Gain on changes in fair value increased by 171.04% compared with the same period of last year, which was mainly due to the increase in the price of MM1 shares held by Germany's Liebherr during the reporting period;
Credit impairment loss decreased by 1,034.74% compared with the same period of last year, mainly due to the reversal of bad debts during the reporting period;
Impairment losses on assets increased by 203.56% over the same period of last year, mainly due to the increase in provision for decline in value of inventories during the reporting period;

22. Gain on disposal of assets decreased by 107.45% compared with the same period of the previous year, mainly due to the increase in loss on disposal of assets during the reporting period;

Non-operating expenses increased by 73.84% over the same period of last year, mainly due to the increase in sponsorship expenses during the reporting period;

24. Income tax expense decreased by 57.37% as compared with the same period of last year, which was mainly due to the decrease of profit in the reporting period;

25. Net cash flows from operating activities decreased by 61.62% as compared with the same period of last year, which was mainly due to the increase in taxes paid during the reporting period;

26. Net cash flows from investing activities decreased by 169.10% compared with the same period of last year, mainly due to the increase in investment in technological reform during the reporting period;

27. Net cash flows from financing activities increased by 139.70% over the same period of the previous year, mainly due to the increase in net borrowings during the reporting period.

Year-on-year changes in key financial data

Unit: Yuan

	Current reporting period	for the same period last year	Year-on-year increase/decrease	Reason for change
revenues	1,798,614,258.56	2,710,280,143.46	-33.64%	Mainly due to lithium salts in the reporting period Due to lower product prices
business costs	1,678,153,875.58	947,299,992.64	77.15%	This was mainly due to the digestion of lithium resources purchased at higher prices in the previous period and the price of lithium salt products during the reporting period. Due to the decrease in the price of goods and services
sales expense	17,219,900.19	14,776,631.84	16.53%	
overhead	89,183,716.34	56,299,987.08	58.41%	Mainly due to the increase in salaries and exercise expenses during the reporting period. delicate
financial cost	-4,402,417.51	31,413,691.53	-114.01%	Mainly due to deposits during the reporting period Due to increase in interest
Income tax expense	93,325,949.49	218,909,697.55	-57.37%	Mainly profit for the reporting period Due to decrease
R&D investment	71,509,455.22	93,727,043.73	-23.70%	

Cash generated from operating activities Net flow	255,669,055.18	666,109,617.15	-61.62%	Mainly payments made during the reporting period Due to increase in taxes
Net cash flows from investing activities	-266,408,475.17	-99,000,151.67	-169.10%	Mainly as a result of increased investment in technological reform during the reporting period
Cash generated from financing activities Net flow	22,089,240.10	-55,644,105.18	139.70%	Mainly due to borrowings during the reporting period Net increase due to
Net increase in cash and cash equivalents	11,904,965.01	511,377,634.49	-97.67%	Mainly due to the increase in tax payments and technological reform expenditures during the reporting period be caused by

Significant changes in the composition of the company's profits or sources of profits during the reporting period

☐ Applicable ☑ Not applicable

There were no significant changes in the composition of the company's profit or sources of profit during the reporting period.

Composition of operating revenue

Unit: Yuan

	Current reporting period		for the same period last year		Year-on-year increase/decrease
	sum of money	Share of operating revenue	sum of money	Share of operating revenue	
Total operating income	1,798,614,258.56	100%	2,710,280,143.46	100%	-33.64%
subsector					
Extractive Chemicals	1,186,511,634.97	65.97%	2,149,013,038.01	79.29%	-44.79%
electrical machinery	569,217,133.98	31.65%	522,463,274.04	19.28%	8.95%
Automobile manufacturing	4,758,679.23	0.26%	3,325,640.45	0.12%	43.09%
(sth. or sb) else	38,126,810.38	2.12%	35,478,190.96	1.31%	7.47%
by product					
I. Lithium carbonate	1,146,861,010.84	63.77%	2,057,336,362.97	75.92%	-44.26%
II. Extracted products	39,650,624.13	2.20%	91,676,675.04	3.38%	-56.75%
III. Electric motors					

1、Conventional motor	350,186,215.02	19.48%	343,389,983.78	12.67%	1.98%
2、Servo motor	134,787,865.76	7.49%	121,700,874.02	4.49%	10.75%
3、Military motor	10,960,265.50	0.61%	2,087,522.14	0.08%	425.04%
4. Other motors	73,282,787.70	4.07%	55,284,894.10	2.04%	32.55%
IV. Automobiles	4,758,679.23	0.26%	3,325,640.45	0.12%	43.09%
V. Other products	38,126,810.38	2.12%	35,478,190.96	1.31%	7.47%
subregion					
northeastern part of China	25,093,149.34	1.40%	18,969,033.14	0.70%	32.28%
North China	92,691,990.26	5.15%	61,169,825.73	2.26%	51.53%
Southwest China	441,652,813.70	24.56%	783,692,549.79	28.92%	-43.64%
Southern China	405,215,686.83	22.53%	481,895,800.38	17.78%	-15.91%
Eastern China	769,747,240.27	42.79%	1,313,987,784.51	48.47%	-41.42%
external (affairs)	31,031,289.27	1.73%	21,308,135.77	0.79%	45.63%
Other business	33,182,088.89	1.84%	29,257,014.14	1.08%	13.42%

Industries, products or regions accounting 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						
(1) Extractive Chemicals	1,186,511,634.97	1,210,450,332.06	-2.02%	-44.79%	147.33%	-79.25%
(2) Motor	569,217,133.98	432,617,419.63	24.00%	8.95%	3.27%	4.18%
by product						
(1) Lithium carbonate	1,146,861,010.84	1,196,136,734.81	-4.30%	-44.26%	167.15%	-82.54%
(2) Conventional motors	350,186,215.02	261,584,454.56	25.30%	1.98%	-1.64%	2.75%
subregion						
Southwest China	441,652,813.70	396,870,129.61	10.14%	-43.64%	31.14%	-51.24%
Southern China	405,215,686.83	460,445,892.05	-13.63%	-15.91%	82.86%	-61.38%
Eastern China	769,747,240.27	683,892,208.76	11.15%	-41.42%	127.63%	-65.98%

If the statistical caliber of the Company's main business data is adjusted during the reporting period, the Company's main business data for the most recent period adjusted for the caliber at the end of the reporting period

☐ Applicable ☑ Not applicable

IV. Analysis of non-primary business

☐ Applicable ☑ Not applicable

V. Analysis of assets and liabilities

1. Significant changes in the composition of assets

Unit: Yuan

	End of the reporting period		end of previous year		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	1,149,973,333.89	16.93%	1,002,299,464.56	13.86%	3.07%	
accounts receivable	634,228,426.77	9.34%	553,411,572.58	7.66%	1.68%	
inventory (of material)	627,385,933.50	9.24%	1,177,955,538.60	16.29%	-7.05%	
Long-term equity investments	25,789,841.47	0.38%	3,500,014.85	0.05%	0.33%	
fixed assets	1,791,791,600.32	26.38%	1,862,754,913.61	25.77%	0.61%	
construction in progress	203,966,473.05	3.00%	82,264,405.72	1.14%	1.86%	
usufructuary assets	1,737,861.57	0.03%	2,310,569.56	0.03%	0.00%	
short term loan	120,000,000.00	1.77%	546,302,888.89	7.56%	-5.79%	
Contractual liabilities	46,705,239.25	0.69%	60,792,540.49	0.84%	-0.15%	
long term loan	515,500,000.00	7.59%	0.00	0.00%	7.59%	
Lease liabilities	809,724.93	0.01%	796,374.17	0.01%	0.00%	

2. Major foreign assets

☐ Applicable ☑ Not applicable

3. 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 recognized in equity	Impairment provided for during the period	Amount purchased during the	Amount sold during the period	Other changes	closing figure

					period			
financial asset								
1. Financial assets held for trading (excluding derivative financial assets)	2,443,863.66	1,559,357.00						4,003,220.66
Subtotal, financial assets	2,443,863.66	1,559,357.00						4,003,220.66
Total above	2,443,863.66	1,559,357.00						4,003,220.66
financial liability	0.00							0.00

Other changes

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

Yes ☑No

4. Restrictions on rights to assets as at the end of the reporting period

sports event	Closing book value	Reason for restriction
money funds	571,242,478.60	Issuance of banker's acceptance bond, mine ecology Rehabilitation Fund, Judicial Freeze
notes receivable	396,979,664.81	Pledge financing to banks
fixed assets	36,671,890.76	Secured financing from banks
intangible asset	7,983,032.40	Secured financing from banks

(1) As of June 30, 2023, the Company had pledged bank deposits of RMB541,755,792.01, notes receivable (bank acceptances) of RMB1,020,000,000 and RMB1,020,000,000, respectively, as collateral.

The Company issued outstanding bank acceptance bills of $922,564,286.94 to banks by way of pledge ($396,979,664.81) and guarantee of subsidiaries by the Company;

(2) On March 28, 2022, a subsidiary, Hangzhou MIG Electric Co., Ltd. entered into a maximum amount mortgage contract with Industrial and Commercial Bank of China Limited Hangzhou Chengxi Sub-branch (Contract No. 0120200504-2022 Chengxi (credit) 0030), the Company provided a maximum limit of RMB93,630,000 financing mortgage guarantee by mortgaging an immovable property (浙(2017)余杭区不动产权第0148380號) for financing from Hangzhou Chengxi Sub-branch of Industrial and Commercial Bank of China Limited. As at June 30, 2023

The Company used this mortgage contract to borrow $20,000.00 million from the bank as collateral.

VI. Analysis of the investment situation

1. Overall situation

☐ Applicable ☑ Not applicable

2. Significant equity investments acquired during the reporting period

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

4. Investment in financial assets

(1) Investments in securities

☐ Applicable ☑ Not applicable

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

(2) Derivatives investments

☐ Applicable ☑ Not applicable

The company had no derivative investments during the reporting period.

5. Utilization of funds raised

☐ Applicable ☑ Not applicable

The Company had no use of proceeds during the reporting period.

VII. 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

VIII. Analysis of major holding and participating companies

☐ Applicable ☑ Not applicable

The Company had no important information on its controlling participations that should be disclosed during the reporting period.

IX. Structured subjects controlled by the company

☐ Applicable ☑ Not applicable

X. Risks faced by the company and countermeasures

1. Macroeconomic risks

At present, the international environment is complicated and the domestic economy is under increasing downward pressure, which brings greater uncertainty to the economic development. The main products of the company's motor business are construction machine motor, lifting metallurgical motors, wind power supporting motors, servo motors, military motors, new energy vehicle motors, etc., which are mainly used in the fields of construction, metallurgy, wind power, military, new energy vehicles, various types of machinery, etc.; lithium business, the main product is lithium carbonate, which is mainly used in the fields of new energy vehicles, energy storage, consumer electronics, etc.. Changes in the economic environment and national industrial policies will have a greater impact on the sales of the company's products.

Countermeasures: The Company will pay great attention to macroeconomic changes, optimize the company's strategy through analysis, and flexibly adjust the development ideas, while furthering internal control and cost management to enhance the competitive strength in the market and improve the enterprise's anti-risk ability.

2. Risk of lithium price fluctuations

The non-ferrous metal industry to which lithium belongs has cyclical characteristics, and the prices of lithium products have been subject to greater volatility in the past due to supply and demand as well as the influence of industry policies. The main products of the Company's lithium business are battery-grade and industrial-grade lithium carbonate, and if the market price of the relevant lithium products falls substantially for a long period of time and on a sustained basis, it may adversely affect the Company's operating results.

Response: Although from past experience, lithium prices have cyclical price fluctuation risk, but based on the current national support for new energy vehicles and energy storage industry, the lithium industry fundamentals will remain better for a considerable period of time in the foreseeable future. The company will rely on resource advantages, strict cost control, increase investment in research and development, continue to improve the process and equipment management level, increase synergies with the industry chain downstream enterprises, and enhance the company's market competitiveness.

3、Raw material price fluctuation risk

The main raw materials of motor products are cast iron parts, enameled wire, round steel, silicon steel sheet, rare earth permanent magnet materials, lithium salt production mainly involves raw materials such as soda ash, natural gas, lithium concentrate, commodity prices continue to rise, resulting in the company's cost aggravation, the company's product gross margin has a certain impact.

Countermeasures: In the motor business, the company will actively look for improvement points that can realize cost reduction and efficiency increase in addition to raw materials and other uncontrollable factors, such as innovation in product design, and reduce the dependence on raw materials and some devices by

improving product design; on the other hand, we will do a good job in resource integration, establish a stable supply chain system, and reduce the cost of logistics, labor and other ways to improve the added value of product services, so as to make our products more competitive in the market. More competitive in the market. Lithium business, the company will accelerate the Xikeng, Pailou, Meijia mine "exploration to mining" work, as soon as possible to form the mining capacity, improve the proportion of self-supply of raw materials. At the same time, combined with the resource security situation, to promote the investment progress of lithium salt projects in Yichun and outside of Yichun, to make up for the price with the volume, and further enhance profitability. In addition, the company has carried out the lithium carbonate futures hedging business，may avoid the risk of market price fluctuations.

4. Management risk

With the gradual expansion of the Company's scale of operations and the continuous increase of the Company's personnel, the Company's organizational structure and management system will become more and more complex, which poses higher requirements and challenges to the Company's management capability. If the Company's management capability fails to keep pace with the Company's expansion, and the organizational model and management structure cannot be adjusted and improved in line with the expansion of the scale, the further development of the Company's business or even missed development opportunities may be impeded, thereby weakening the competitiveness of the Company in the market, and in turn affecting the Company's operating efficiency and future development.

Countermeasures: The Company will continue to improve its corporate governance in accordance with its strategic planning and the development situation of the industry, continuously adjust and improve through the optimization and updating of its management processes, and at the same time, learn from the outstanding enterprises to learn from the advanced management experience and continuously innovate the management mechanism to cope with the management risks brought about by the Company's expansion.

Section IV. Corporate governance

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

1. General meeting 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
2023 First Extraordinary General Meeting of Shareholders	extraordinary general meeting (EGM)	13.40%	April 19, 2023	April 20, 2023	(Bulletin No. 2023-025) high tide information website (e.g. Dow Jones or Nikkei) disclosure
2022 Annual General Meeting	annual shareholders' meeting	18.42%	May 17, 2023	May 18, 2023	(Bulletin No. 2023-045) high tide information website (e.g. Dow Jones or Nikkei) disclosure

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

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

There were no changes in the directors, supervisors and senior management of the Company during the reporting period, which can be found in the Annual Report 2022.

III. Distribution of profit and capitalization of capital reserve for the reporting period

☐ Applicable ☑ Not applicable

The company plans to have no cash dividend, no bonus shares, and no capitalization of provident fund for the half-year.

IV. Implementation of the Company's Share Incentive Scheme, Employee Share Ownership Plan or other employee incentives

☑Applicable ☐Not Applicable

1. Equity incentives

The Company did not have any share incentive program during the reporting period.

2. Implementation of the Employee Stock Purchase Plan

☑Applicable ☐Not Applicable

Employee Share Ownership Plans in full force and effect during the reporting period

Scope of employees	Number of employees	Total number of shares held (Unit)	Status of changes	Percentage of total share capital of listed companies	Sources of funding for the implementation of the plan
The participants of the first phase of the Employee Stock Purchase Plan are: 1. Directors of the Company (excluding independent directors); 2. Serving in the Company and its subsidiaries	119	2,223,175	not have	0.13%	The company's employees are legally remunerated, self-funded to and laws and regulations
Middle management; 3. Core and backbone employees serving in the company and its subsidiaries; 4, Other persons as determined by the Board of Directors of the Company.					(c) Other lawful means permitted.
The second phase of the Employee Stock Purchase Plan is open to: 1) directors (excluding independent directors), supervisors and senior management of the Company; 2) middle managers working in the Company and its subsidiaries; 3) core and backbone employees working in the Company and its subsidiaries; 4) employees who have been approved by the directors of the Company; 5) employees who have been approved by the Board of Directors of the Company; 6) employees who have been approved by the Board of Directors of the Company. Other employees as determined by the Society.	40	1,385,000	not have	0.08%	Legal remuneration of the Company's employees, self-financing and other lawful means permitted by laws and regulations.
The third phase of the Employee Stock Purchase Plan participates in: Supervisors of the Company; 2. Middle management personnel serving in the Company and the Company's subsidiaries; 3. Core and backbone employees serving in the Company and the Company's subsidiaries; 4. Other employees as determined by the Board of Directors of the	72	607,450	not have	0.04%	Legal remuneration of the Company's employees, self-financing and other lawful means permitted by laws and regulations.

Company. Other employees.					

Shareholdings of directors, supervisors and senior management in the Employee Share Ownership Plan during the reporting period

name and surname	duties	Number of shares held at the beginning of the reporting period (Unit)	Number of shares held at the end of the reporting period (Unit)	Percentage of total share capital of listed companies
Hu Chunhui (1964-), parental figure	chairman of the board	149,091	149,091	0.01%
Luo Shunmin	board member	70,000	70,000	0.00%
Zhang Pingsen (1928-), famous Chinese-American physicist, astronomer and mathematician	Chairman of the Supervisory Board	50,000	50,000	0.00%
Liu Qiu Xiang	supervisor	5,500	5,500	0.00%
Zhang Tao (1642-1707), Chinese landscape painter and poet	supervisor	10,000	10,000	0.00%
Liang Yun (1905-1992), communist leader and economist	deputy director	80,000	80,000	0.00%
Chiang Hsiaoan (1931-1975), actor	secretary to the board	67,273	67,273	0.00%
Yang Jing (1981-), Chinese female pop singer	chief financial officer	70,000	70,000	0.00%
Zhou Yongzhi	deputy general manager	111,818	111,818	0.01%
Zhu Xiaojiao (1949-), PRC actress	deputy general manager	134,091	134,091	0.01%
Zhu Jun (1862-1943), Chinese communist leader	Honorary Chairman	70,000	70,000	0.00%

Changes in asset management organizations during the reporting period

☐ Applicable ☑ Not applicable

Changes in equity during the reporting period due to disposal of shares by holders, etc.

☑Applicable ☐Not Applicable

As of the end of the reporting period, the number of persons who withdrew from the Phase I Employee Stock Purchase Plan due to separation from service was one, and the lock-up period of the Phase I Employee Stock Purchase Plan expired on February 2, 2023.

Upon the expiration of the first phase of the Employee Stock Purchase Plan on September 25, 2011, the Company sold the shares held by the departing employees in accordance with their personal wishes and returned the funds obtained from the sale.

The Company's shareholding was reduced by 9,000 shares. The above disposal of the relevant changes in equity is in compliance with the relevant provisions of the Employee Stock Ownership Plan.

Exercise of shareholders'

rights during the reporting

period Not applicable.

Other relevant circumstances of the Employee Share Ownership Plan during the reporting period and explanations thereof

☐ Applicable ☑ Not applicable

Changes in the membership of the Employee Stock Purchase Plan Management Committee

☐ Applicable ☑ Not applicable

Financial effects of the Employee Stock Ownership Plan on listed companies during the reporting period and related accounting treatment

☑Applicable ☐Not Applicable

According to ASBE No. 11 "Share-based Payment", equity-settled share-based payments in exchange for employee services that are not exercisable until the completion of services within the waiting period or the fulfillment of specified performance conditions should be based on the best estimate of the number of equity instruments that will be exercisable on the basis of the rights and obligations of the employee at each balance sheet date during the waiting period.

The fair value at the date of grant of the equity instruments is recognized in the related cost or expense and capital surplus for the services acquired during the period. The Company recognizes the related cost or expense and capital surplus in the period in accordance with Accounting Standard No. 11, "Accounting for Stock Issued to Employees".
The corresponding accounting treatment was carried out in accordance with the provisions of the "Share-based Payment". During the reporting period, share-based payment expenses of RMB3,298,292.48 were recognized and included in costs and capital surplus.

Termination of the Employee Stock Ownership Plan during the reporting period
☐ Applicable
☑ Not
Applicable
Other
Description:

The Company disclosed the "Prompt Announcement on the Expiration of the Lock-up Period of the Phase I Employee Stock Purchase Plan" on February 23, 2023 on the Juchao Information Network, and the Company's Phase I Employee The lock-up period of the shareholding plan expired on February 25, 2023. Currently, the Phase I Employee Stock Purchase Plan is still in force and the Company will conduct transactions in the Company's shares as necessary.

3. Other employee incentives

☐ Applicable ☑ Not applicable

Section V. Environmental and social responsibility

I. Status of major environmental issues

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

☑Yes ☐No

Environmental protection related policies and industry standards

Law of the People's Republic of China on Environmental Protection, Law of the People's Republic of China on Prevention and Control of Air Pollution, and Standard for Control of Unorganized Emissions of Volatile Organic Compounds
(GB37822-2019), Volatile Organic Compounds Emission Control Standards for Industrial Enterprises (DB12/524-2014), Volatile Organic Compounds Unorganized Emission Control Standards
(GB37822-2019), Emission Standards for Pollutants in Inorganic Chemical Industry (GB31573-2015), Comprehensive Emission Standards for Air Pollutants (GB16297- 1996), Emission Standards for Air Pollutants from Boilers (GB13271-2014), and Standards for the Quality of Wastewater Discharged into Urban Sewers (GB/T31962-). 2015),
Emission Standards for Thallium Pollutants in Industrial Wastewater (DB36/1149-2019), and Environmental Noise Emission Standards for Industrial Enterprises at Factory Boundaries (GB12348-2008).

Administrative licenses for environmental protection

Yichun Yinlithium New Energy Co., Ltd. (Key Emission Unit):
Discharge Permit No.: 91360902568660810Y002V, Valid: July 14, 2023 to July 13, 2028
Discharge Permit No. 91360902568660810Y001V, Valid: July 14, 2023 to July 13, 2028

Industry emission standards and specifics of pollutant emissions involved in production and business activities

Company or Subsidiary Name	of major pollutants and characteristic pollutants kind	of major pollutants and characteristic pollutants name (of a thing)	Emission method	Number of outlets	Distribution of emission outlets	Emission concentration/ intensity	Pollutant emission standards implemented	Total emissions	Total authorized emissions	Excessive emissions
Yichun Yinli New Energy Co.	Atmospheric pollutants	Thallium and its compounds	organized system	21	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	0.00017 mg/Nm3	0.05mg/Nm3	0.00003 t/a	/	not have

Yichun Yinli New Energy Co.	Atmospheric pollutants	fluoride	organized system	21	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	2.58 mg/Nm3	6mg/Nm3	0.08919 t/a	/	not have
Yichun Yinli New Energy Co.	Atmospheric pollutants	sulfuric acid fog	organized system	21	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	0.59 mg/Nm3	20mg/Nm3	t/a	/	not have
Yichun Yinli New Energy Co.	Atmospheric pollutants	particulate matter	organized system	21	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	23.3 mg/Nm3	30mg/Nm3	9.19783 t/a	54.87	not have
Yichun Yinlithium New Energy resource constraints	Atmospheric pollutants	nitrogen oxide	organized system	21	Lithium mica roasting waste emissions	65mg/Nm3	200 mg/Nm3	7.2093t/a	38.99t/a	not have
responsible company					Vent, boiler exhaust drainage outlet					
Yichun Yinli New Energy Co.	Atmospheric pollutants	sulfur dioxide SO2	organized system	21	Lithium mica roasting exhaust gas vent, boiler	42mg/Nm3	100mg/Nm3	0.9978t/a	6.19t/a	not have

					exhaust gas drainage outlet					
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	total thallium (chemistry)	Indirect emissions	1	Total waste water discharge	0.0001mg/L	0.005mg/L	0.000387t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	fluoride	Indirect emissions	1	Total waste water discharge	0.14mg/L	10mg/L	0.037701t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	chemical oxygen demand (an environmental indicator)	Indirect emissions	1	Total waste water discharge	42mg/L	500mg/L	0.737031t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	ammonia nitrogen	Indirect emissions	1	Total waste water discharge	2.269mg/L	50mg/L	0.540381t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	total phosphorus	Indirect emissions	1	Total waste water discharge	0.89mg/L	5mg/L	0.1332t/a	/	not have

Yichun Yinli New Energy Co.	Atmospheric pollutants	Thallium and its compounds	organized system	5	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	0.000054mg/Nm3	0.05mg/Nm3	0.00003t/a	/	not have
Yichun Yinli New Energy Co.	Atmospheric pollutants	fluoride	organized system	5	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	1.82 mg/Nm3	6mg/Nm3	0.03t/a	/	not have
Yichun Yinli New Energy Co.	Atmospheric pollutants	sulfuric acid fog	organized system	5	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	5.21 mg/Nm3	20mg/Nm3	0.504t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	Atmospheric pollutants	particulate matter	organized system	5	Lithium mica roasting exhaust vent, pan furnace exhaust	13.8 mg/Nm3	30mg/Nm3	2.91t/a	14.04t/a	not have
					drainage outlet					
Yichun Yinli New Energy Co.	Atmospheric pollutants	nitrogen oxide	organized system	5	Lithium mica roasting exhaust gas vent, boiler exhau	123 mg/Nm3	200 mg/Nm3	5.45t/a	12.23t/a	not have

					st gas drainage outlet					
Yichun Yinli New Energy Co.	Atmospheric pollutants	sulfur dioxide SO2	organized system	5	Lithium mica roasting exhaust gas vent, boiler exhaust gas drainage outlet	32mg/Nm3	100mg/Nm3	1.603t/a	1.94t/a	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	total thallium (chemistry)	Indirect emissions	1	Total waste water discharge	0.00003 mg/L	0.005mg/L	0.000003t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	chemical oxygen demand (an environmental indicator)	Indirect emissions	1	Total waste water discharge	138mg/L	500mg/L	1.5404t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	ammonia nitrogen	Indirect emissions	1	Total waste water discharge	13.334mg/L	50mg/L	0.159t/a	/	not have
Yichun Yinli New Energy Co. department (under a ministry)	water contamination	total phosphorus	Indirect emissions	1	Total waste water discharge	0.83mg/L	5mg/L	0.042504t/a	/	not have

Treatment of contaminants

Yichun Yinli New Energy Co:

Noise: The company purchases low-noise equipment, strengthens maintenance, and takes corresponding muffling, sound insulation and vibration damping measures for large noise equipment, and the monitoring results meet the standards.

Wastewater: domestic sewage is pre-treated by grease trap + septic tank, and production wastewater is pre-treated by self-built wastewater treatment station (neutralization reaction tank + flocculation and sedimentation tank), and then discharged to the comprehensive wastewater treatment plant in the park after reaching the standard of natatorium.

Exhaust gas: Roasting exhaust gas is treated by bag filter, SNCR, electrostatic precipitator and other equipments to meet the emission standard and then discharged, and the stable operation rate of the facilities is above 99%.

Solid waste: ① General industrial solid waste: dust ash returned to the production line for comprehensive utilization; sand, silica sand, lithium slag, gypsum, etc. are sold for comprehensive utilization; waste raw material bags, waste filter cloth, waste cloth bags, waste resin, waste refractory materials returned to the manufacturer. ② domestic garbage: collected and stored in the factory at a fixed point, and handed over to the sanitation department for disposal. ③ Hazardous waste: stored in the hazardous waste storage warehouse and handed over to the third party with hazardous waste treatment qualification for disposal.

Initial rainwater treatment: rainwater and sewage diversion in the factory area, the collected initial rainwater is discharged to the standard after being treated by the integrated treatment equipment for initial rainwater.

Emergency Response Plan for Environmental Emergencies

Yichun Yinli New Energy Co:

The environmental emergency response plan has been rewritten and completed in 2022, issued, and filed with the local government, and a certificate of filing has been obtained.

Investment in environmental governance and

protection and payment of environmental

protection tax related to Yichun Yinlithium New

Energy Co:

Investments in environmental management and protection in the first half of 2023 totaled about $22.35 million, including investments of more than $15 million in three new rainwater harvesting ponds, and $6 million in Add 2 sets of integrated equipment for thallium and fluorine removal for early rainwater; invest 350,000 yuan to add 2 sets of integrated treatment equipment for domestic sewage; invest about 1 million yuan to add 3 sets of online monitoring facilities for flue gas.

Environmental self-monitoring program

Yichun Yinli New Energy Co:
According to the requirements of the sewage permit combined with the actual situation of the Company's production and the actual needs of environmental management, the Company's annual environmental self-monitoring program, and according to the plan to commission a third-party testing organization in accordance with the requirements of self-monitoring quarterly to carry out monitoring, and the results of the monitoring to meet the standards.

Administrative penalties imposed on environmental issues during the reporting period

Company or Subsidiary Name steelyard	Reasons for penalties	Circumstances of violation	Penalty results	Production for listed companies Impact of operations	Corrective measures by the company
Yichun Xinfang Tantalum-Niobium Co.	On March 4, 2023, we received a letter from Yuan Forestry Bureau of Yuanzhou Forestry Bureau, Yichun City, Jiangxi Province. (2023) No. 003 horn (wind instrument)	Destruction of forest land for road construction	A fine of RMB 10,000,000,000 (USD)	not have	Rectification completed
Yichun Xinfang Tantalum-Niobium Co.	April 20, 2023 Received the decision of Yuan Forestry Penalty from Yuanzhou Forestry Bureau of Yichun City, Jiangxi Province on (2023) No. 010 horn (wind instrument)	Illegal use of forest land for the management of high and steep slopes, resulting in the destruction of forest land	A fine of RMB 70,000,770,000 .00 yuan and Lu Jiao	not have	Rectification completed

No other

environmental

information that

should be made public.

Measures taken to reduce its carbon emissions during the reporting period and their effects
☐Applicable
☑Not Applicable
Other
environmental
related

information

not have

II. Social responsibility situation

During the reporting period, the Company actively fulfilled its social responsibilities and contributed to rural revitalization. During the reporting period, the Company donated a total of approximately RMB2.3 million for infrastructure repairs, rural road construction, environmental improvement and other projects in the townships under Yichun City.

Section VI. Important matters

I. Matters in respect of which the Company's actual controllers, shareholders, connected parties, acquirers and the Company and other parties related to the undertakings have fulfilled them during the reporting period and those which have remained unfulfilled for an unspecified period of time as of the end of the reporting period

☐ Applicable ☑ Not applicable

During the reporting period, the Company did not have any commitments that had been fulfilled by the Company's de facto controllers, shareholders, related parties, acquirers and other parties related to the commitments made by the Company during the reporting period and those that had been outstanding for an extended period of time as at the end of the reporting period.

II. Non-operational appropriation of funds by controlling shareholders and other related 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. Appointment and dismissal of accounting firms

Whether the semi-annual financial report has been audited

Yes ☑No

The company's semi-annual report is unaudited.

V. Explanation by the Board of Directors and the Supervisory Committee 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 previous year's "non-standard audit report"

☐ Applicable ☑ Not applicable

VII. Matters relating to insolvency reorganization

☐ Applicable ☑ Not applicable

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

VIII. Litigation matters

Significant litigation and arbitration matters

☐ Applicable ☑ Not applicable

The Company had no significant litigation or arbitration matters during the reporting period. Other litigation matters

☑Applicable ☐Not Applicable

Litigation (Arbitration) Basics	sum involved (in a case) (in millions of dollars)	Whether or not a projected liability has arisen	Progress in litigation (arbitration)	Outcome and impact of litigation (arbitration) proceedings	Enforcement of litigation (arbitration) judgments	Date of disclosure	Disclosure Index
Tangled Prospecting Rights Transfer Contract between Zhao Weidong and Jiangxi Special Electric Co. disorderly	1,917	clogged	May 2023 Received the ruling (assigned to the Yuanzhou District Court) on August 8th. (reopened)	-	-		inapplicable
Debt between Jiangxi Jiangte Electric Vehicle Co., Ltd. and Yichun Leiheng Technology Co., Ltd. Disputes over objections to rights	4,532.71	clogged	Trial in progress	-	-		inapplicable
Summary of other matters that do not meet the criteria for significant litigation and arbitration	14,653.21	clogged	As of 2023 As at 30 June 2010, some of the cases were pending, and some of the cases were still pending. The trial is in progress.	-	-		inapplicable

IX. Penalties and rectification

☑Applicable ☐Not Applicable

Name/Name	typology	rationale	Type of investigation penalty	Conclusion (if any)	Date of disclosure	Disclosure Index

Hangzhou MIG Motor Co.	(sth. or sb) else	Hangzhou Miguel fire facilities, equipment, fire safety signs configuration, set up does not meet the standard	(sth. or sb) else	According to the provisions of Article 60, paragraph 1, subparagraph 1 of the Fire Services Law of the People's Republic of China, Hangzhou Miguel is fined RMB 30,500 thousand. dollars and cents (unit of money)		
Tianjin Xiqing District Huaxing Motor Manufacturing corporation	(sth. or sb) else	The company's paint booth is not equipped with a safety ventilation air system	(sth. or sb) else	Giving an order to correct the situation within a certain period of time, penalizing the person RMB 20,000 yuan		
Yichun Xinfang Tantalum-Niobium Co.	(sth. or sb) else	Destruction of forest land for road construction	(sth. or sb) else	A fine of RMB 10,000,000,000.00 shall be imposed. ten yuan (unit of money)		
Yichun Xinfang Tantalum-Niobium Co.	(sth. or sb) else	The unauthorized use of forest land for the management of high and steep slopes has led to forest devastated	(sth. or sb) else	A fine of RMB 70,000,770,000.00 yuan and Lu Jiao		

Statement of rectification

☑Applicable ☐Not Applicable

As at the end of the reporting period, the Company has completed all the rectification work in accordance with the relevant regulatory requirements, and the Company has held the relevant management personnel accountable, and at the same time, it will strengthen its internal control to prevent similar situations from occurring.

X. Integrity of the Company and its controlling shareholders and de facto

controllers

☐ Applicable ☑ Not applicable

XI. 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, credits or other financial operations between the Company and the finance companies and related parties with which the Company has a relationship.

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

☐ Applicable ☑ Not applicable

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

7. Other significant connected transactions

☑Applicable ☐Not Applicable

On April 23, 2023, the Ninth Meeting of the Tenth Session of the Board of Directors of the Company considered and approved the "Proposal on the Estimated Amount of Daily Connected Transactions for the Year 2023". The Company

In 2023, it is expected to have daily connected transactions with the related parties Jiangxi Jiangte Electric Group Co., Ltd. and Yuel Elevator Co. The total amount of daily connected transactions of the same type occurred in the first half of 2023 was RMB5,754,600,000.

Related queries on the website for disclosure of interim report on material connected transactions

Name of Temporary Announcement	Interim announcement disclosure date	Name of website for disclosure of temporary

		announcements
Estimated Amount of Daily Connected Transactions for FY2023 The announcement of the degree of	April 25, 2023	Juchao Information Network (www.cninfo.com.cn)

XII. 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

The company had no leases during the reporting period.

2. Significant guarantees

☑Applicable ☐Not Applicable

Unit: million dollars

External guarantees of the Company and its subsidiaries (excluding guarantees to subsidiaries)										
Name of security object	Date of disclosure of announcement relating to guarantee amount	guarantee	Actual date of occurrence	Actual guarantee amount	Type of guarantee	collateral (if any)	Counter-guarantees (if any)	guarantee period	Completion of performance	Whether guarantee for related parties
Kowloon Motor Bus Company (KMB) rook (in Chinese chess)	December 2019 Mr. José Antonio González	30,000	2020 09 Mr. José Antonio González	3,000				4	clogged	clogged
Total amount of external guarantees approved at the end of the reporting period (A3)		30,000		Total actual external guarantee balance at the end of the reporting period (A4)						3,000
Company guarantees to subsidiaries										

Name of security object	Announcement relating to guarantee amount Date of disclosure	guarantee	Actual date of occurrence	Actual guarantee amount	Type of guarantee	collateral (e.g. (Yes)	Counter-guarantees (e.g. (Yes)	guarantee period	Completion of performance	Related party or not warranty
Jiangxi Jiang distinguished	2022 04 Mr. José Antonio González	80,000	2022 06 Mr. José Antonio González	1,000				1 year	be	clogged
Jiangxi Jiang distinguished			2022 06 Mr. José Antonio González	5,500				1 year	be	clogged
Jiangxi Jiang distinguished	2023 04 Mr. José Antonio González	50,000	2023 05 Month 31	10,500				1 year	clogged	clogged
Jiangxi Jiang distinguished			2023 06 Mr. José Antonio González	5,500				1 year	clogged	clogged
lithium ion renewable energy	2022 04 Mr. José Antonio González	120,000	2022 06 Mr. José Antonio González	4,000				1 year	be	clogged
lithium ion renewable energy			2022 06 Month 25	1,000				1 year	be	clogged
lithium ion renewable energy	2023 04 Mr. José Antonio González	50,000	2023 05 Month 31	11,500				1 year	clogged	clogged
lithium ion renewable energy			2023 06 Mr. José Antonio González	13,000				1 year	clogged	clogged
Hangzhou rice (classical) obstruct	2022 04 Mr. José Antonio González	13,000						1 year	be	clogged
Hangzhou rice (classical) obstruct	2023 04 Mr. José Antonio González	6,000						1 year	clogged	clogged
Tianjin Hua become popular	2022 04 Mr. José Antonio González	5,000						1 year	be	clogged

Tianjin Hua become popular	2023 04 Mr. José Antonio González	3,000						1 year	clogged	clogged
Taichang Mines deed	2022 04 Mr. José Antonio González	1,000						1 year	be	clogged
Taichang Mines deed	2023 04 Mr. José Antonio González	1,000						1 year	clogged	clogged
Total amount of guarantees approved for subsidiaries during the reporting period (B1)			110,000	Guarantees to subsidiaries actually incurred during the reporting period Total (B2)						40,500
Total amount of guarantees to subsidiaries approved at the end of the reporting period (B3)			110,000	Total balance of actual guarantees to subsidiaries at the end of the reporting period (B4)						40,500
Guarantees by subsidiaries to subsidiaries										
Name of security object	guarantee Date of disclosure of relevant announcement	guarantee	Actual date of occurrence	Actual guarantee amount	Type of guarantee	collateral (if any)	counter-guarantee situation Status (if any)	guarantee period	Completion of performance	whether or not Related party guarantees
Total corporate guarantees (i.e., total of the first three major items)										
Total amount of guarantees approved during the reporting period (A1+B1+C1)			110,000	Total actual amount of guarantees incurred during the reporting period (A2+B2+C2)						40,500
Total amount of guarantees approved at the end of the reporting period (A3+B3+C3)			140,000	Total actual guarantee balance at the end of the reporting period (A4+B4+C4)						43,500
Total actual guarantees (i.e. A4+B4+C4) as a percentage of the company's net worth proportions										10.44%
Among them:										
Amount by which total guarantees exceed 50% of net assets (F)										16,000

Total amount of the above three guarantees (D+E+F)	16,000

Specification of the use of composite guarantees

3. Entrusted financial management

☐ Applicable ☑ Not applicable

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

4. Other major contracts

☐ Applicable ☑ Not applicable

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

xiii. statement of other significant matters

☐ Applicable ☑ Not applicable

There are no other significant matters that need to be clarified in the company's reporting period.

XIV. 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	(sth. or sb) else	Subtotal	quantities	proportions
I. Restricted shares	737,140	0.04%	0	0	0	-430,675	-430,675	306,465	0.02%
1. State shareholding	0	0.00%	0	0	0	0	0	0	0.00%
2. Shareholding by State-owned legal persons	0	0.00%	0	0	0	0	0	0	0.00%
3. Other domestic holdings	737,140	0.04%	0	0	0	-430,675	-430,675	306,465	0.02%
Of which: Shareholding by domestic legal entities	0	0.00%	0	0	0	0	0	0	0.00%
Domestic natural person shareholding	737,140	0.04%	0	0	0	-430,675	-430,675	306,465	0.02%
4. Foreign shareholding	0	0.00%	0	0	0	0	0	0	0.00%
Of which: Shares held by foreign corporations	0	0.00%	0	0	0	0	0	0	0.00%

Overseas natural person shareholding	0	0.00%	0	0	0	0	0	0	0.00%
II. Unlimited shares	1,705,588,441	99.96%	0	0	0	430,675	430,675	1,706,019,116	99.98%
1. RMB ordinary shares	1,705,588,441	99.96%	0	0	0	430,675	430,675	1,706,019,116	99.98%
2. Domestically listed foreign shares	0	0.00%	0	0	0	0	0	0	0.00%
3. Foreign shares listed abroad	0	0.00%	0	0	0	0	0	0	0.00%
4. Other	0	0.00%	0	0	0	0	0	0	0.00%
III. Total number of shares	1,706,325,581	100.00%	0	0	0		0	1,706,325,581	100.00%

Reasons for share changes

☑Applicable ☐Not Applicable

During the reporting period, the shares of the Company held by the Company's outgoing executives (who will leave office in 2022) were released from lock-up in accordance with the regulatory requirements, while the annual adjustment of the Company's lock-up share quota for the Company's executives by China Securities Depository and Clearing Corporation Limited resulted in the changes in the lock-up shares of the executives.

Approval of share changes

☐ Applicable ☑ Not applicable

Transfers of share changes

☐ Applicable ☑ Not applicable

Progress in the implementation of share buybacks

☑Applicable ☐Not Applicable

At the eighth meeting of the tenth session of the Board of Directors of the Company held on April 3, 2023, the Company considered and passed the proposal on the program of repurchasing the Company's shares, and the Company intended to use its own
Funds to repurchase the Company's shares by means of centralized bidding for the purpose of employee shareholding plan or equity incentive plan. The total amount of funds for this share repurchase shall not be less than RMB5,000.
The repurchase price shall not exceed RMB20 per share (both inclusive). The implementation period of the share repurchase shall be from the date of public announcement to the date of publication of the share repurchase.
No more than 12 months from the date of approval of the share repurchase program by the Board of Directors of the Company. As of June 30, 2023, the Company's cumulative share repurchases through the repurchase of special securities account in the form of concentrated
The repurchase of the Company's shares by way of competitive trading amounted to 3,860,000 shares, representing approximately 0.226% of the Company's total share capital of 1,706,325,581 shares, and the highest transaction price was RMB13.09 per share.
The lowest transaction price was RMB11.89 per share, and the total transaction amounted to RMB48,849,564.20 (excluding transaction fees). As of July 24, 2023, the Company's current share repurchases
The program has been implemented. The Company has repurchased a total of 4,075,000 shares of the Company by means of centralized bidding transactions through the special securities account for repurchase, accounting for about 1.5 percent of the total share capital of the Company.
0.24% of 1,706,325,581 shares, with the highest trading price at RMB 13.09 per share and the lowest trading price at RMB 11.57 per share, and the total transaction amounting to RMB 51,442,578.20 (excluding transaction costs).

Progress in the implementation of share repurchase using centralized bidding to reduce share repurchases

☐ 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 the Company's common shareholders for the most recent year and the most recent 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

Unit: shares

Name of Shareholder	Number of restricted shares at the beginning of the period	Number of shares released from lock-up during the period	Increase in the number of shares subject to selling restrictions during the period	Number of restricted shares at the end of the period	Reason for selling restriction	Release date
Luo Shunmin	275,453	0	0	275,453	Executive lock-in thigh	On an annual basis during the term of office Restrictions on the sale of directors and supervisors
Zhang Pingsen (1928-), famous Chinese-American physicist, astronomer and mathematician	15,075	0	0	15,075	Executive lock-in thigh	On an annual basis during the term of office Restrictions on the sale of directors and supervisors
Zhang Tao (1642-1707), Chinese landscape painter and poet	7,500	0	0	7,500	Executive lock-in thigh	On an annual basis during the term of office Restrictions on the sale of directors and supervisors
Liang Yun (1905-1992), communist leader and economist	8,437	0	0	8,437	Executive lock-in thigh	On an annual basis during the term of office Restrictions on the sale of directors and supervisors
Zhu Jun (1862-1943), Chinese communist leader	343,831	343,831	0	0	Term expires Departure lock	February 2023

Luo Qinghua (1913-1989), Chinese communist leader	78,075	78,075	0	0	Term expires	February 2023
					Departure lock	
Xu Yanru	5,250	5,250	0	0	Purchase of shares within six months of resignation and expiration of the term of office leaving the lockup order	February 2023
Zhang Xiaoying	2,844	2,844	0	0	Term expires Departure lock	February 2023
Min Yinzhang (1864-1905), German mathematician	675	675	0	0	Term expires Departure lock	February 2023
add up the total	737,140	430,675	0	306,465	--	--

II. Issuance and listing of securities

☐ Applicable ☑ Not applicable

III. Number of shareholders and shareholdings of the Company

Unit: shares

Total number of ordinary shareholders at the end of the reporting period	250,205	Total number of preferred shareholders with voting rights restored at the end of the reporting period (if any) (see note 8)	0

Shares held by common shareholders holding more than 5% of the shares or by the top 10 common shareholders

Name of Shareholder	Nature of shareholders	percentage of shareholding	Number of ordinary shares held at the end of the reporting	Changes during the reporting period	Number of ordinary shares held with	Number of ordinary shares held with unlimited conditions	Pledged, marked or frozen moreover	
							shareholding	quantities

		din g	period		limite d selling condit ions	of sale		
Jiangxi Jiangte Electric corporation	Domestic non-State incorpora ted	14.12%	240,875,533	0	0	240,875,533	pledge s	65,100,000
Wang Xin (1969-), Chinese dissident, one of the leaders of the Beijing student democracy movement of 1989	Nature in the territory man	2.70%	46,080,000	190,000	0	46,080,000		
Hong Kong Securities Clearing Company corporation	Overseas Legal Entity	2.19%	37,411,018	15,428,022	0	37,411,018		
Yichun Yuanzhou Financial Holding Co. firms	State-owned legal person	1.91%	32,589,494	0	0	32,589,494	pledge s	11,270,000
Yichun Yuanzhou District State-owned Assets Operation corporation	State-owned legal person	1.45%	24,782,967	0	0	24,782,967	pledge s	9,900,000
Bank of China Limited - UBS New Energy Mixed Stock Investment funding fund	(sth. or sb) else	1.16%	19,790,798	-12,061,992	0	19,790,798		
Bank of China Limited - UBS Industrial Trend Mixed Securities Investment funds	(sth. or sb) else	0.73%	12,398,230	-6,847,700	0	12,398,230		

Bank of Communications Co., Ltd - HSBC Jinxin Low Carbon First Frontier Equity Securities	(sth. or sb) else	0.71%	12,058,114	0	0	12,058,114		
Investment funds								
China Construction Bank Corporation -UBS Advanced Manufacturing Mixed Securities investment funds	(sth. or sb) else	0.57%	9,704,176	-8,381,526	0	9,704,176		
Bank of China Limited - UBS Jinbao Flexible Allocation Hybrid Securities investment funds	(sth. or sb) else	0.51%	8,771,100	-5,164,100	0	8,771,100		
Strategic investors or general corporations becoming the top 10 ordinary shareholders as a result of the placement of new shares (if any) (see note 3)	inapplicable							
Description of the above shareholders' affiliation or concerted action	Yichun Yuanzhou District Financial Holding Company Limited and Yichun Yuanzhou District State-owned Assets Operation Company Limited are both controlled by the same entity, the People's Government of Yuanzhou District, Yichun City, and they constitute parties acting in concert. Apart from the above, it is not known whether the other shareholders belong to the Listed concert parties as defined in the "Regulations Governing the Acquisition of Companies", nor is it known whether there is a connected relationship between the other shareholders.							
Explanation of the situation involving proxy/trustee voting and waiver of voting rights by the above shareholders	inapplicable							
Special note on the existence of repurchase special accounts among the top 10 shareholders (if any) (see note 11)	inapplicable							
Shareholdings of the top 10 shareholders with unlimited common stock options								

Name of Shareholder	Number of shares of common stock held under unlimited conditions of sale at the end of the reporting period	Type of shares	
		holders kind	quantities
Jiangxi Gangte Electric Group Co.	240,875,533	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic	generic term for shares in a company	240,875,533
Wang Xin (1969-), Chinese dissident, one of the leaders of the Beijing student democracy movement of 1989	46,080,000	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic	generic term for shares	46,080,000

		in a company	
Hong Kong Securities Clearing Company Limited	37,411,018	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	37,411,018
Yichun Yuanzhou Financial Holding Co.	32,589,494	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	32,589,494

Yichun Yuanzhou District State-owned Assets Operation Co.	24,782,967	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	24,782,967
Bank of China Limited - UBS New Energy Mixed Certificates voucher investment fund	19,790,798	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	19,790,798
Bank of China Limited - UBS Industrial Trend Mixed	12,398,230	Renminbi	12,398,230

Securities investment funds		Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	
Bank of Communications Co., Ltd. - HSBC Jinxin Low Carbon Pioneer Stocks Securities investment funds	12,058,114	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	12,058,114
China Construction Bank Corporation - UBS Advanced Manufacturing Mixed Joint Stock Investment Fund	9,704,176	Renminbi Purple (RM	9,704,176

		B), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	
Bank of China Limited - UBS Jinbao Flexible Allocation Mixed Compound Joint Stock Investment Fund	8,771,100	Renminbi Purple (RMB), the official currency of the People's Republic of China (PRC) generic generic term for shares in a company	8,771,100
Top 10 Unrestricted Ordinary Shares Description of affiliation or concerted action between shareholders, and between the top 10 common shareholders with unlimited common	Yichun Yuanzhou Financial Holding Company Limited and Yichun Yuanzhou State-owned Assets Operation Company Limited are both controlled by the same entity, the People's Government of Yuanzhou District, Yichun City, and they constitute parties acting in concert. Apart from the above, it is not known whether the other shareholders are parties acting in concert as stipulated in the Administrative Measures for Takeovers of Listed Companies, nor is it known whether there is any connected relationship among the other shareholders.		

shares and the top 10 common shareholders	
Participation of the top 10 common shareholders in financing and securities financing business (if any) (see Note 4)	In addition to holding 210,875,533 shares through ordinary securities accounts, the shareholder "Jiangxi Jiangte Electric Group Co. Ltd. held 30,000,000 shares; Shareholder "Wang Junan" held 30,000,000 shares; Shareholder "Wang Junan" held 30,000,000 shares; Shareholder "Wang Junan" held 30,000,000 shares; Shareholder "Wang Junan" held 30,000,000 shares. New" holds 45,880,000 Shares through the "Client Credit Transaction Guaranteed Securities Account of Hua An Securities Co.

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.

IV. Changes in shareholdings of directors, supervisors and senior managers

☐ Applicable ☑ Not applicable

There were no changes in the shareholdings of the Company's directors, supervisors and senior management during the reporting period, which can be found in the 2022 Annual Report.

V. Changes in controlling shareholders or de facto controllers

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.

Change in actual controller during the reporting period

☐ Applicable ☑ Not applicable

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

Section VIII. Information on preferred shares

☐ Applicable ☑ Not applicable

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

Section IX. Bond-related information

☐ Applicable ☑ Not applicable

Section X. Financial reporting

I. Audit reports

Whether the semi-annual report is audited

Yes ☑No

The company's semi-annual financial report is unaudited.

II. Financial statements

The statements in the notes to the financial statements are presented in dollars

1. Consolidated balance sheet

Prepared by: Jiangxi Special Electric Machinery Co.

June 30, 2023

Unit: Yuan

sports event	June 30, 2023	January 1, 2023
Liquid assets:		
money funds	1,149,973,333.89	1,002,299,464.56
Provision for settlement		
outflow of funds		
Financial assets held for trading	4,003,220.66	2,443,863.66
derivative financial asset		
notes receivable		
accounts receivable	634,228,426.77	553,411,572.58
Receivables financing	770,348,304.20	1,189,157,822.27
Prepayments	78,414,490.50	58,626,421.76
Premiums receivable		
Receivables from reinsurance		
Reserve for reinsurance contracts receivable		
Other receivables	183,231,054.19	165,622,778.43
Of which: Interest receivable		
Dividends receivable		
Bought and sold financial assets		
inventory (of material)	627,385,933.50	1,177,955,538.60
Contractual assets		
Assets held for sale		
Non-current assets due within one year		
Other current assets	515,604,723.74	391,012,656.04
Total current assets	3,963,189,487.45	4,540,530,117.90

Non-current assets:		
Release of loans and advances		
debenture investment		
Other debt investments		
Long-term receivables	7,359,927.35	8,597,927.35
Long-term equity investments	25,789,841.47	3,500,014.85
Investments in other equity instruments		
Other non-current financial assets	160,007.88	160,007.42
investment property		
fixed assets	1,791,791,600.32	1,862,754,913.61
construction in progress	203,966,473.05	82,264,405.72
Productive biological assets		
oil and gas assets		
usufructuary assets	1,737,861.57	2,310,569.56
intangible asset	331,195,653.74	335,626,120.05
development expenditure		
reputation of a firm's product	50,076,410.61	50,076,410.61
Long-term amortized expenses	129,974,714.61	124,553,489.90
Deferred tax assets	84,852,162.38	134,269,127.46
Other non-current assets	201,147,821.32	84,622,620.20
Total non-current assets	2,828,052,474.30	2,688,735,606.73
Total assets	6,791,241,961.75	7,229,265,724.63
Current liabilities:		
short term loan	120,000,000.00	546,302,888.89
Borrowing from the Central Bank		
funds on call		
Financial liabilities held for trading		
Derivative financial liabilities		
notes payable	922,564,286.94	848,258,549.67
accounts payable	526,825,626.08	656,277,558.03
Advance receipts		0.00
Contractual liabilities	46,705,239.25	60,792,540.49
Sales of repurchased financial assets		
Deposit-taking and interbank deposits		
Securities brokerage		
Underwriting of securities		
Employee remuneration payable	43,891,397.76	91,257,004.45
Taxes payable	75,982,132.96	414,939,272.61
Other accounts payable	102,277,385.24	79,603,738.42

Of which: Interest payable		
dividend payable	3,410,305.86	3,410,305.86
Fees and commissions payable		
Accounts payable for reinsurance		
Liabilities held for sale		
Non-current liabilities due within one year	150,192,592.59	144,948,447.62
Other current liabilities	9,200,652.45	7,863,980.46
Total current liabilities	1,997,639,313.27	2,850,243,980.64
Non-current liabilities:		
Reserves for insurance contracts		
long term loan	515,500,000.00	
bonds payable		
Of which: Preferred shares		
perpetual bond		
Lease liabilities	809,724.93	796,374.17
Long-term accounts payable		
Long-term employee compensation payable		
projected liability	9,776,926.93	9,776,926.93
Deferred income	50,650,111.36	53,195,154.28
Deferred income tax liabilities	14,236,221.05	14,081,976.96
Other non-current liabilities		
Total non-current liabilities	590,972,984.27	77,850,432.34
Total liabilities	2,588,612,297.54	2,928,094,412.98
Ownership Interests:		
capital stock	1,706,325,581.00	1,706,325,581.00
Other equity instruments		
Of which: Preferred shares		
perpetual bond		
capital surplus	3,781,967,596.83	3,778,669,304.35
Less: Treasury stock	48,869,215.35	
Other comprehensive income	48,699.91	-1,636,448.96
earmark	3,200,167.39	3,093,177.83
surplus surplus	53,707,906.39	53,707,906.39
General risk provision		
unallocated profit	-1,327,813,489.48	-1,274,952,203.20
Total equity attributable to owners of the parent company	4,168,567,246.69	4,265,207,317.41
Minority interests	34,062,417.52	35,963,994.24
Total owners' equity	4,202,629,664.21	4,301,171,311.65
Total liabilities and owners' equity	6,791,241,961.75	7,229,265,724.63

Legal representative: Liang Yun Person in charge of accounting work: Yang Jing Head of Accounting Organization: Huang Bin

2. Parent company balance sheet

Unit: Yuan

sports event	June 30, 2023	January 1, 2023
Liquid assets:		
money funds	522,498,776.63	348,676,556.87
Financial assets held for trading		
derivative financial asset		
notes receivable		
accounts receivable	68,026,376.05	368,565,965.06
Receivables financing	56,015,080.94	42,481,785.60
Prepayments	11,250,574.22	1,809,457.55
Other receivables	996,049,524.67	620,047,784.81
Of which: Interest receivable		
Dividends receivable	248,236,634.53	38,236,634.53
inventory (of material)	3,520,926.05	10,122,388.76
Contractual assets		
Assets held for sale		
Non-current assets due within one year		
Other current assets	361,579,093.93	307,464,577.20
Total current assets	2,018,940,352.49	1,699,168,515.85
Non-current assets:		
debenture investment		
Other debt investments		
Long-term receivables		
Long-term equity investments	3,413,362,676.68	3,299,377,216.68
Investments in other equity instruments		
Other non-current financial assets	160,000.00	160,000.00
investment property		
fixed assets	291,254,528.49	323,763,488.59
construction in progress	5,449,180.31	64,778.76
Productive biological assets		
oil and gas assets		
usufructuary assets	9,415.33	11,983.15
intangible asset	120,085,968.54	120,622,909.48
development expenditure		
reputation of a firm's product		
Long-term amortized expenses	108,796,166.61	105,434,077.83
Deferred tax assets	34,900,368.86	52,963,286.47
Other non-current assets	3,480,033.71	5,280,256.67
Total non-current assets	3,977,498,338.53	3,907,677,997.63

Total assets	5,996,438,691.02	5,606,846,513.48
Current liabilities:		
short term loan		164,154,000.00
Financial liabilities held for trading		
Derivative financial liabilities		
notes payable	17,308,447.62	113,780,957.54
accounts payable	49,852,205.73	78,972,006.25
Advance receipts		
Contractual liabilities	3,491,255.32	2,994,441.63
Employee remuneration payable	9,324,651.50	21,697,566.93
Taxes payable	26,712,513.91	93,981,142.39
Other accounts payable	173,442,575.91	1,753,128,535.32
Of which: Interest payable		
dividend payable	95,200.02	95,200.02
Liabilities held for sale		
Non-current liabilities due within one year	6,011,632.62	11,632.62
Other current liabilities	3,432,568.99	389,277.41
Total current liabilities	289,575,851.60	2,229,109,560.09
Non-current liabilities:		
long term loan	243,000,000.00	
bonds payable		
Of which: Preferred shares		
perpetual bond		
Lease liabilities	267.39	0.00
Long-term accounts payable		
Long-term employee compensation payable		
projected liability	7,855,326.93	7,855,326.93
Deferred income	3,669,490.00	5,626,480.00
Deferred income tax liabilities		
Other non-current liabilities		
Total non-current liabilities	254,525,084.32	13,481,806.93
Total liabilities	544,100,935.92	2,242,591,367.02
Ownership Interests:		
capital stock	1,706,325,581.00	1,706,325,581.00
Other equity instruments		
Of which: Preferred shares		
perpetual bond		
capital surplus	3,767,663,010.36	3,764,364,717.88
Less: Treasury stock	48,869,215.35	
Other comprehensive income	0.00	0.00
earmark	2,128,101.93	1,885,630.48
surplus surplus	53,707,906.39	53,707,906.39
unallocated profit	-28,617,629.23	-2,162,028,689.29

Total owners' equity	5,452,337,755.10	3,364,255,146.46
Total liabilities and owners' equity	5,996,438,691.02	5,606,846,513.48

3. Consolidated income statement

Unit: Yuan

sports event	2023 Semi-annual	2022 Semi-annual
I. Gross operating income	1,798,614,258.56	2,710,280,143.46
Of which: Operating income	1,798,614,258.56	2,710,280,143.46
Interest income		
Premiums earned		
Fee and commission income		
II. Total operating costs	1,867,267,110.37	1,166,365,627.19
Of which: Operating costs	1,678,153,875.58	947,299,992.64
interest expense		
Handling fee and commission expenses		
surrender charge		
Net claims expenditure		
Net withdrawal from reserve for insurance liabilities		
Policy dividend expenses		
Reinsurance costs		
Taxes and surcharges	15,602,580.55	22,848,280.37
sales expense	17,219,900.19	14,776,631.84
overhead	89,183,716.34	56,299,987.08
R&D costs	71,509,455.22	93,727,043.73
financial cost	-4,402,417.51	31,413,691.53
Of which: Interest expense	16,010,866.31	28,670,925.68
Interest income	10,228,397.85	3,678,371.51
Add: Other gains	6,047,922.95	6,075,136.14
Investment income (Losses are marked with a "-") (columns)	-635,691.91	1,044,889.06
Of which: Income from investments in associates and joint ventures		
Gain on derecognition of financial assets measured at amortized cost		
Currency exchange gains (losses are marked with a "-") (columns)		
Net exposure to hedging gains (losses are recognized with a "-" sign)		0.00

Gain (Loss) on changes in fair value is recognized with a "-" sign	1,559,357.00	575,318.99
Credit impairment losses (losses are recognized with a "-" sign)	110,488,815.82	9,736,966.55
Impairment losses on assets (losses are recognized with a "-" sign)	-1,601,868.53	1,546,768.99
Gain (loss is represented by a "-" sign) on disposal of assets	-180,055.17	2,415,624.93
III. Operating profit (Loss is filled in with a "-" sign)	47,025,628.35	1,565,309,220.93
(columns)		
Add: Non-operating income	2,631,930.99	2,862,697.36
Less: Non-operating expenses	5,340,532.73	3,072,146.81
IV. Total profit (total loss is shown with a "-" sign)	44,317,026.61	1,565,099,771.48
Less: Income tax expense	93,325,949.49	218,909,697.55
V. Net profit (net loss is marked with a "-") (columns)	-49,008,922.88	1,346,190,073.93
(i) Classification by business continuity		
1. Net profit from continuing operations (net loss to "-" sign)	-49,008,922.88	1,346,190,073.93
2. Net profit from discontinued operations (net loss to "-" sign)		
(ii) Classification by ownership		
1. Net profit attributable to shareholders of the parent company (Net loss is represented by a "-" sign)	-52,861,286.28	1,347,984,904.35
2. Minority gains and losses (net loss of "-") (No.)	3,852,363.40	-1,794,830.42
VI. Other comprehensive income, net of tax	1,685,148.87	93,105.27
Other comprehensive income attributable to owners of the parent company net of tax	1,685,148.87	93,105.27
(i) Other items that cannot be reclassified to profit or loss Consolidated income	0.00	0.00
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 Consolidated income		

3. Fair value of investments in other equity instruments flux		
4. Fair value of the enterprise's own credit risk flux		
5. Other		
(ii) Other comprehensive income to be reclassified to profit or loss combined income	1,685,148.87	93,105.27
1. Other syntheses of 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 earnings	141,226.19	-91,826.38
4. Provision for credit impairment of other debt investments		
5. Cash flow hedge reserve		
6. Translation differences on foreign currency financial statements	1,543,922.68	184,931.65
7. Other		
of other comprehensive income attributable to minority shareholders of the net profit after tax		
VII. Total comprehensive income	-47,323,774.01	1,346,283,179.20
Total comprehensive income attributable to owners of the parent company horizontal tablet or inscribed board	-51,176,137.41	1,348,078,009.62
Total comprehensive income attributable to minority shareholders	3,852,363.40	-1,794,830.42
VIII. Earnings per share:		
(i) Basic earnings per share	-0.03	0.79
(ii) Diluted earnings per share	-0.03	0.79

In the event of a business combination under the same control during the current period, the net profit realized by the party to be merged before the merger was: 0.00 yuan, and the net profit realized by the party to be merged in the previous period was: 0.0 yuan. Legal representative: Liang Yun Person in charge of accounting work: Yang Jing Head of accounting organization: Huang Bin

4. Parent company income statement

Unit: Yuan

sports event	2023 Semi-annual	2022 Semi-annual
I. Operating income	353,054,564.39	118,884,017.75
Less: Operating costs	203,749,707.66	79,095,096.61
Taxes and surcharges	1,071,156.79	5,222,124.93
sales expense	622,900.79	1,006,252.37
overhead	28,970,949.78	17,113,085.98
R&D costs	935,556.84	5,217,123.39
financial cost	-11,938,422.53	13,621,064.48
Of which: Interest expense	3,243,322.93	17,301,372.99
Interest income	4,796,410.98	854,943.82
Add: Other gains	2,623,716.01	2,425,671.55
Investment income (Losses are marked with a "-") (columns)	1,952,332,255.24	33,511,428.74
Of which: Income from investments in associates and joint ventures		
Gain (loss recorded as "-") on derecognition of financial assets measured at amortized cost		
Net exposure to hedging gains (losses are recognized with a "-" sign)	0.00	0.00
Gain (Loss) on changes in fair value is recognized with a "-" sign	0.00	0.00
Credit impairment losses (losses are recognized with a "-" sign)	67,834,484.09	8,145,771.30
Impairment losses on assets (losses are recognized with a "-" sign)	0.00	0.00
Gain (loss is represented by a "-" sign) on disposal of assets	-288,981.85	-29,294.31
II. Operating profit (loss is shown with a "-" sign)	2,152,144,188.55	41,662,847.27
Add: Non-operating income	1,480,993.00	53,292.19
Less: Non-operating expenses	940,160.31	228,724.88
III. Total profit (total loss is shown with a "-" sign)	2,152,685,021.24	41,487,414.58
Less: Income tax expense	19,273,961.18	0.00
IV. Net profit (net loss is shown with a "-" sign)	2,133,411,060.06	41,487,414.58
(i) Net profit (net loss) from continuing operations (net loss in dollars) "-" sign)	2,133,411,060.06	41,487,414.58

(ii) Net income (net loss) from discontinued operations (net loss in dollars) "-" sign)		
V. Other comprehensive income, net of tax	0.00	-23,213.63
(i) Other comprehensive income that cannot be reclassified to profit or loss combined income	0.00	
1. Remeasurement of changes in defined benefit plans	0.00	0.00
2. Other summaries that cannot be transferred to profit or loss under the equity method combined income		
3. Changes in fair value of investments in other equity instruments act		
4. Changes in the fair value of the enterprise's own credit risk act		
5. Other		
(ii) Other comprehensive income to be reclassified to profit or loss earnings	0.00	-23,213.63
1. Other consolidated transferable gains and losses under the equity method earnings		
2. Changes in fair value of other debt investments		
3. Reclassification of financial assets to other comprehensive Amount of proceeds	0.00	-23,213.63
4. Provision for credit impairment of other debt investments		
5. Cash flow hedge reserve		
6. Translation differences on foreign currency financial statements		
7. Other	0.00	0.00
VI. Total comprehensive income	2,133,411,060.06	41,464,200.95
VII. Earnings per share:		
(i) Basic earnings per share		
(ii) Diluted earnings per share		

5. Consolidated statement of cash flows

Unit: Yuan

sports event	2023 Semi-annual	2022 Semi-annual
i. Cash flows from operating activities:		
Cash received from sales of goods and services	2,015,117,294.36	2,343,397,113.21
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 of repurchase operations		
Net cash received from agency trading of securities		
Tax refunds received	4,674,377.28	11,141,773.07
Other cash received in connection with operating activities	468,353,704.81	308,695,105.53
Subtotal cash inflow from operating activities	2,488,145,376.45	2,663,233,991.81
Cash paid for goods and services	1,223,762,561.75	1,001,336,018.96
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 to pay policy dividends		
Cash paid to and for employees	154,875,601.53	130,889,334.85
Taxes paid	558,245,708.62	283,890,075.96
Payments of other cash related to operating activities	295,592,449.37	581,008,944.89
Subtotal cash outflows from operating activities	2,232,476,321.27	1,997,124,374.66
Net cash flows from operating activities	255,669,055.18	666,109,617.15
II. Cash flows from investing activities:		
Cash received from recovery of investments	100,000,000.00	
Cash received from investment income	0.00	
Disposal of fixed assets, intangible assets and other long-lived assets	56,100.00	
Net cash recovered from assets during the period		
Disposal of subsidiaries and other operating units received	-319,407.85	1,392,667.73

Net cash		
Other cash received related to investing activities	0.00	
Subtotal cash inflows from investing activities	99,736,692.15	1,392,667.73
Acquisition of fixed assets, intangible assets and other long-lived assets Cash paid for period assets	198,270,167.32	96,592,819.40
Cash paid for investments	167,875,000.00	3,500,000.00
Net increase in pledged loans		
Acquisition of payments from subsidiaries and other business units Net cash	0.00	300,000.00
Payments of other cash related to investing activities	0.00	
Subtotal cash outflows from investing activities	366,145,167.32	100,392,819.40
Net cash flows from investing activities	-266,408,475.17	-99,000,151.67
III. Cash flows from financing activities:		
Cash received from absorption of investments	4,193,000.00	
Of which: Receipts from minority investments in subsidiaries cash received		
Cash received from acquisition of loans	724,000,000.00	824,450,000.00
Other cash received related to financing activities	0.00	50,210,000.00
Subtotal cash inflow from financing activities	728,193,000.00	874,660,000.00
Cash paid for debt service	642,408,288.89	811,000,000.00
Cash paid for distribution of dividends, profits or interest payments	13,695,471.01	28,845,650.97
Of which: Shares paid by subsidiaries to minority shareholders Profit, profit	9,800,000.00	
Payments of other cash related to financing activities	50,000,000.00	90,458,454.21
Subtotal cash outflows from financing activities	706,103,759.90	930,304,105.18
Net cash flows from financing activities	22,089,240.10	-55,644,105.18
iv. effects of exchange rate changes on cash and cash equivalents affect (usually adversely)	555,144.90	-87,725.81
V. Net increase in cash and cash equivalents	11,904,965.01	511,377,634.49
Add: Cash and cash equivalents balance at beginning of period	584,931,360.03	417,204,014.37
VI. Cash and cash equivalents balance at end of period	596,836,325.04	928,581,648.86

6. Parent company statement of cash flows

Unit: Yuan

sports event	2023 Semi-annual	2022 Semi-annual
i. Cash flows from operating activities:		
Cash received from sales of goods and services	266,714,262.99	66,502,582.18
Tax refunds received	191.95	8,744,536.84
Other cash received in connection with operating activities	1,592,038,508.35	1,158,244,289.03
Subtotal cash inflow from operating activities	1,858,752,963.29	1,233,491,408.05
Cash paid for goods and services	141,292,269.47	53,083,162.45
Cash paid to and for employees	19,368,161.55	22,184,475.87
Taxes paid	93,580,174.41	11,109,145.37
Payments of other cash related to operating activities	2,973,226,626.26	907,513,023.43
Subtotal cash outflows from operating activities	3,227,467,231.69	993,889,807.12
Net cash flows from operating activities	-1,368,714,268.40	239,601,600.93
II. Cash flows from investing activities:		
Cash received from recovery of investments	100,000,000.00	
Cash received from investment income	1,738,000,000.00	5,000,000.00
Disposal of fixed assets, intangible assets and other long-lived assets Net cash recovered from assets during the period	0.00	
Disposal of subsidiaries and other operating units received Net cash	0.00	
Other cash received related to investing activities		
Subtotal cash inflows from investing activities	1,838,000,000.00	5,000,000.00
Acquisition of fixed assets, intangible assets and other long-lived assets Cash paid for period assets	9,040,397.04	7,245,318.36
Cash paid for investments	263,985,460.00	5,730,320.00
Acquisition of payments from subsidiaries and other business units Net cash	0.00	300,000.00
Payments of other cash related to investing activities		
Subtotal cash outflows from investing activities	273,025,857.04	13,275,638.36
Net cash flows from investing activities	1,564,974,142.96	-8,275,638.36
III. Cash flows from financing activities:		
Cash received from absorption of investments		
Cash received from acquisition of loans	449,000,000.00	433,000,000.00
Other cash received related to financing activities	0.00	50,210,000.00
Subtotal cash inflow from financing activities	449,000,000.00	483,210,000.00
Cash paid for debt service	344,408,288.89	603,000,000.00
Distribution of dividends, profits or repayment of interest payments	88,766.65	18,360,233.53

7. Consolidated statement of changes in equity

Amount for the period

Unit: Yuan

sports event	2023 Semi-annual													
	Equity attributable to owners of the parent company												Minority interests	Total owners' equity
	capital stock	Other interests artifact			capital surplus	Less: Treasury stock	Other comprehensive income	earmark	surplus surplus	-General Risks get ready	unallocated profit	(sth. or sb) else	Subtotal	
		preferred stock	perpetual bond	(sth. or sb) else										
I. Prior year closing balance	1,706,325,581.00				3,778,669,304.35	0.00	-1,636,448.96	3,093,177.83	53,707,906.39		-1,274,952,203.20		4,265,207,317.41	35,963,994.24	4,301,171,311.65
Add: change in accounting policy													0.00		0.00
premise sth. even more greater than zero													0.00		0.00
Same-control business													0.00		0.00

combinations														
(sth. or sb) else												0.00		0.00
II. Current period beginning balance	1,706,325,581.00			3,778,669,304.35	0.00	-1,636,448.96	3,093,177.83	53,707,906.39		-1,274,952,203.20		4,265,207,317.41	35,963,994.24	4,301,171,311.65
III. Changes during the period (Decrease is indicated by a "-") (columns)	0.00			3,298,292.48	48,869,215.35	1,685,148.87	106,989.56	0.00		-52,861,286.28		-96,640,070.72	-1,901,576.72	-98,541,647.44
(i) Total comprehensive income						1,685,148.87				-52,861,286.28		-51,176,137.41	-1,901,576.72	-53,077,714.13
(ii) All Inputs and reductions	0.00			3,298,292.48	48,869,215.35	0.00	0.00	0.00		0.00		-45,570,922.87	0.00	-45,570,922.87
small capital														
1. Owners' votes Ordinary shares received					48,869,215.35							-48,869,215.35		-48,869,215.35
2. Capital contributions by holders of other equity instruments												0.00		0.00

3. Share-based payments recognized in equity					3,298,292.48								3,298,292.48	3,298,292.48
4. Other													0.00	0.00
(iii) Distribution of profits	0.00				0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
1. Withdrawal of surplus reserves									0.00		0.00		0.00	0.00
2. Provision for general risks													0.00	
3. For owners (or shareholder) distribution of													0.00	0.00
4. Other													0.00	0.00
(iv) Internal carry-forward of owners' equity	0.00				0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
1. Capitalization of capital surplus (or equity)					0.00								0.00	0.00
2. Transfer of surplus to capital (or equity)	0.00												0.00	0.00

3. Coverage of losses by surplus surplus										0.00		0.00		0.00
4. Changes in defined benefit plans carry forward retained earnings												0.00		0.00
all the more														
5. Other comprehensive income carried forward income on deposit										0.00		0.00		
6. Other												0.00		0.00
(v) Earmarked reserves	0.00			0.00	0.00	0.00	106,989.56	0.00		0.00		106,989.56	0.00	106,989.56
1. Withdrawals during the period							288,687.04					288,687.04		288,687.04
2. Utilization during the period							181,697.48					181,697.48		181,697.48
(vi) Other												0.00		0.00
IV. Closing balance for the period	1,706,325,581.00			3,781,967,596.83	48,869,215.35	48,699.91	3,200,167.39	53,707,906.39		-1,327,813,489.48		4,168,567,246.69	34,062,417.52	4,202,629,664.21

Prior year amount

Unit: Yuan

sports event	2022 Semi-annual														
	Equity attributable to owners of the parent company													Minority interests	Total owners' equity
	capital stock	Other equity instruments			capital surplus	Less: Treasury stock	Other comprehensive income	earmark	surplus surplus	- General Risks get ready	unallocated profit	(sh. or sb) else	Subtotal		
		preferred stock	perpetual bond	(sh. or sb) else											
I. Prior year closing balance	1,706,325,581.00				3,794,638,615.30		-2,030,922.84	2,115,010.09	53,707,906.39		-3,601,330,463.79		1,953,425,726.15	33,668,760.02	1,987,094,486.17
Add: Accounting policy policy change													0.00		
Correction of prior period errors													0.00		
under common control													0.00		
business															

combination														
(sth. or sb) else												0.00		
II. Opening balance for the year	1,706,325,581.00				3,794,638,615.30		-2,030,922.84	2,115,010.09	53,707,906.39		-3,601,330,463.79	1,953,425,726.15	33,668,760.02	1,987,094,486.17
III. Changes during the period (Decrease is indicated by a "-" sign)						39,259,629.33	93,105.27	401,413.38			1,347,984,904.35	1,309,219,793.67	-2,046,289.51	1,307,173,504.16
(i) Synthesis Total proceeds							93,105.27				1,347,984,904.35	1,348,078,009.62	-2,046,289.51	1,346,031,720.11
(ii) Owners' inputs and reductions in capital						39,259,629.33						-39,259,629.33		-39,259,629.33
1. Common shares invested by owners						39,259,629.33						-39,259,629.33		-39,259,629.33
2. Capital contributions by holders of other equity instruments												0.00		

3. Share-based payments recognized in owners' equity Amount of equity													0.00		
4. Other													0.00		
(iii) Distribution of profits													0.00		
1. Withdrawal of surplus public fund													0.00		
2. Provision for general risks													0.00		
3. For owners (or shareholders) distribution													0.00		
4. Other													0.00		
(iv) All													0.00		
Carry-over within equity															
1. Capitalization of capital surplus (or equity)													0.00		

2. Transfer of surplus to capital (or equity)												0.00		
3. Coverage of losses by surplus surplus												0.00		
4. Carry-over of changes in defined benefit plans to retained earnings all the more												0.00		
5. Other comprehensive income carried forward to retained earnings												0.00		
6. Other												0.00		
(v) Earmarked reserves								401,413.38				401,413.38		401,413.38
1. Withdrawals during the period								404,120.71				404,120.71		404,120.71
2. Utilization during the period								2,707.33				2,707.33		2,707.33
(vi) Other												0.00		
IV. Current period	1,706,325,581.00				3,794,638,615.30	39,259,629.33	-1,937,817.57	2,516,423.47	53,707,906.39		-2,253,345,559.44	3,262,645,519.82	31,622,470.51	3,294,267,990.33

Closing balance															

8. Statement of changes in equity of the parent company

Amount for the period

Unit: Yuan

sports event	2023 Semi-annual										
	capital stock	Other equity instruments			capital surplus	Less: Treasury stock	Other comprehensive income	earmark	surplus surplus	unallocated profit	(sth. or sb) else	Total owners' equity
		preferred stock	perpetual bond	(sth. or sb) else								
I. Prior year ending balance horizontal tablet or inscribed board	1,706,325,581.00		0.00		3,764,364,717.88	0.00	0.00	1,885,630.48	53,707,906.39	-2,162,028,689.29		3,364,255,146.46
Add: change in accounting policy												0.00
front-end error error correction												0.00
(sth. or sb) else												0.00
II. Opening balance for the year horizontal tablet or inscribed board	1,706,325,581.00		0.00		3,764,364,717.88	0.00	0.00	1,885,630.48	53,707,906.39	-2,162,028,689.29		3,364,255,146.46

III. Amount of increase or decrease during the period (decreases are indicated by a "-" sign)	0.00		0.00		3,298,292.48	48,869,215.35	0.00	242,471.45	0.00	2,133,411,060.06		2,088,082,608.64
(i) Total comprehensive income							0.00			2,133,411,060.06		2,133,411,060.06
(ii) Owner casting Income and capital reduction	0.00		0.00		3,298,292.48	48,869,215.35	0.00	0.00	0.00	0.00		-45,570,922.87
1. Common shares invested by owners						48,869,215.35						-48,869,215.35
2. Capital contributions by holders of other equity instruments												0.00
3. Share-based payment scheme underlying shares					3,298,292.48							3,298,292.48
sum of money												
4. Other												0.00
(iii) Distribution of profits	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00		0.00
1. Withdrawal of surplus reserves									0.00	0.00		0.00

2. To the owner (or shareholders) of the make up (a prescription)									0.00		0.00
3. Other											0.00
(iv) Internal carry-forward of owners' equity	0.00		0.00		0.00	0.00	0.00	0.00	0.00		0.00
1. Transfer of capital surplus to capital (or share capital)											0.00
2. Transfer of surplus to capital (or shares) (this)	0.00										0.00
3. Coverage of losses by surplus surplus									0.00		0.00
4. Carry-over of changes in defined benefit plans to retained earnings											0.00
5. Other consolidated income Benefit carry-forward of retained earnings											
6. Other											0.00

(v) Earmarked reserves	0.00		0.00		0.00	0.00	0.00	242,471.45	0.00	0.00		242,471.45
1. Withdrawals during the period								242,471.45				242,471.45
2. Utilization during the period								0.00				0.00
(vi) Other												0.00
IV. Closing balance for the period	1,706,325,581.00		0.00		3,767,663,010.36	48,869,215.35	0.00	2,128,101.93	53,707,906.39	-28,617,629.23		5,452,337,755.10

Prior year amount

Unit: Yuan

sports event	2022 Semi-annual										
	capital stock	Other equity instruments			capital surplus	Less: Treasury stock	Other comprehensive income	earmark	surplus surplus	unallocated profit	(sth. or sb) else	Total owners' equity
		preferred stock	sustainability debt	(sth. or sb) else								
I. Prior year closing balance	1,706,325,581.00				3,780,334,028.83		151,713.63	908,401.82	53,707,906.39	-2,258,487,779.91		3,282,939,851.76
Add: change in accounting policy												
pre-production Correction of errors												
(sth. or sb) else												
II. Opening balance for the year	1,706,325,581.00				3,780,334,028.83		151,713.63	908,401.82	53,707,906.39	-2,258,487,779.91		3,282,939,851.76
III. Changes during the period (decreases are						39,259,629.33	-23,213.63	369,057.38		41,487,414.58		2,573,629.00

symbolized by "-") (fill in the blanks)												
(i) Consolidated receipts Total benefits							-23,213.63			41,487,414.58		41,464,200.95
(ii) Owner inputs and reductions roots or stems of plants						39,259,629.33						-39,259,629.33
1. Common shares invested by owners						39,259,629.33						-39,259,629.33
2. Inputs from holders of other equity instruments principal												
3. Share-based payments recognized in equity												
4. Other												
(iii) Distribution of profits												
1. Withdrawal of surplus measured quantity (such as area of volume)												

2. To the owner (or shareholders) of the allocate												
3. Other												
(iv) Owners Equity internal carry-forward												
1. Transfer of capital surplus to capital (or shares) (this)												
2. Transfer of surplus to capital (or shares) (this)												
3. Coverage of losses by surplus surplus												
4. Carry-over of changes in defined benefit plans retained earnings												
5. Other comprehensive income carried forward to retained earnings												
6. Other												

(v) Earmarked reserves get ready								369,057.38				369,057.38
1. Withdrawals during the period								371,764.71				371,764.71
2. Utilization during the period								2,707.33				2,707.33
(vi) Other												
IV. End of the period balances	1,706,325,581.00				3,780,334,028.83	39,259,629.33	128,500.00	1,277,459.20	53,707,906.39	-2,217,000,365.33		3,285,513,480.76

III. Basic information about the company

(i) Place of incorporation, form of organization and address of head office

(hereinafter referred to as the Company) was approved by the former Jiangxi Provincial Economic System Reform Commission in 1991, Gan Sports Reform Letter [1991] 50, approved by the former Yichun Electric Factory in accordance with the "Jiangxi Provincial Stock Limited (Internal) Company Trial Provisions (Draft)" to carry out internal shareholding system transformation, based on directional fund-raising of internal employees to set up a joint-stock company. The paid-up share capital of the company was 678.008 million yuan (1 yuan per share, 678.008 million shares), of which: internal employee stock
938.08 million dollars and 5.842 million dollars for national shares.

Prior to the initial public offering and listing of the Company's shares, the total number of the Company's shares became 50,779,105,000 shares after the issuance of new shares, transfer of shares and capitalization of shares in the past years.
The share capital was changed to RMB 50,779,105.00.

On September 13, 2007, with the approval of the China Securities Regulatory Commission, the Company made an initial public offering of RMB common shares to the public, which was approved by the China Securities Regulatory Commission under Document No. [2007] 286 of the Securities and Futures Commission.
After the issuance of 17 million common shares, the total number of shares of the Company amounted to 6,777.9105 million shares, and the share capital was changed to RMB 67,779,105.00.

On August 26, 2008, the First Extraordinary General Meeting of 2008 of the Company passed a resolution that, based on the total share capital of 67,779,105,000 shares as of June 30, 2008, the Company should adopt the following resolution
After the conversion, the total number of shares of the Company amounted to 10,844,656,680,000 shares, and the share capital was increased by 6 shares for every 10 shares, and the total number of shares of the Company amounted to 10,844,656,680,000 shares.
The amount has been changed to RMB 108,446,568.00.

On January 25, 2011, the 2010 annual general meeting of the Company passed a resolution that, on the basis of the total share capital of 10,844,656,680,000 shares as at the end of 2010, the Company will issue a share certificate for every 10,000,000 shares of the Company at a price of RMB1,000,000 per share.
After the conversion, the total number of shares of the Company will be 19,520,382,800 shares, and the share capital will be changed to RMB 1,060,000,000, which will be converted into 8 shares.
195,203,822.00.

On June 27, 2011, approved by the China Securities Regulatory Commission's document Zheng Jian License [2011] 1020, the Company made a private offering of RMB 1,701 ordinary shares of the Company.
After the issuance of the shares, the total number of shares of the Company will be 21,221,382,800 shares, and the share capital will be changed to RMB 212,213,822.00.

On May 28, 2012, the 2011 annual general meeting of the Company passed a resolution that, on the basis of the total share capital of 212,213,822 shares as at the end of 2011, the number of shares to be issued shall be calculated on the basis of one share for every 10 shares.

After the conversion, the total number of shares of the Company will be 424,427,644, and the share capital will be changed to RMB 1,060,000,000, which is equivalent to the proportion of 10 shares of the Company.
424,427,644.00.

On April 3, 2014, 1,454,000 shares were exercised in the first phase of the Company's equity incentive plan; on July 3, 2014, after the Securities and Futures Commission of China Securities Regulatory Commission licensed the exercise of 1,454,000 shares.
Approved by Circular [2014] 564, the Company issued 97,276,264 ordinary shares of RMB in private. The total number of shares of the Company increased to 523,157,908 shares, and the share capital changed to
523,157,908.00.

On August 28, 2015, the Third Extraordinary General Meeting of 2015 of the Company passed a resolution that the total share capital of 523,157,908,000 shares as of June 30, 2015
The total number of shares of the Company after the conversion was 115,094.7397 million shares, based on the conversion of 12 shares for every 10 shares to be transferred to all shareholders from capital surplus.
The share capital was changed to RMB1,150,947,397.00.

On September 18, 2015, approved by the China Securities Regulatory Commission's Securities and Futures Commission License [2015] 2143, the Company issued shares to Ding Awei and others to purchase assets and
A total of 85,732,112 shares were issued to raise matching funds, and after the issuance of the shares, the total number of shares of the Company was 123,667.9509 million shares, and the share capital was changed to CNY
1,236,679,509.00.

On January 28, 2016, approved by the China Securities Regulatory Commission's Securities Regulatory Permit [2016] 208, the Company issued shares to Yu Hongquan and others to purchase assets and
A total of 232,502,603 shares were issued to raise matching funds. After the issuance of shares, the total number of shares of the Company was 1,469,182,112,000 shares, and its share capital was changed to RMB
1,469,182,112.00.

On August 2, 2018, approved by the China Securities Regulatory Commission's Securities and Futures Commission License [2018] 1234, the Company privately issued RMB common stock After the issuance of 237,143,469 shares, the total number of shares of the Company amounted to 1,706,325,581.00 RMB1,706,325,581.00 after the issuance of the shares.

Company unified social credit code: 9136090016100044XH.

As of June 30, 2023, the Company's cumulative total issued share capital was 1,706,325,581,000 shares, after bonus shares, capitalization and issuance of new shares in previous years.
Registered capital is RMB 1,706,325,581,000, registered address: No. 581, Huancheng South Road, Yuanzhou District, Yichun City, Jiangxi Province, headquarter address: Huancheng, Yuanzhou District, Yichun City, Jiangxi Province. Ltd. (hereinafter referred to as Jiangte Group), the group's ultimate de facto controller is a natural person Zhu Jun, Lu Shunmin.

(ii) Nature of the Company's business and principal operating activities

The company belongs to the electrical machinery and equipment manufacturing industry, the main business includes lithium mica mining and lithium carbonate processing, special motor research and development, production and sales. The main products include lithium carbonate, lithium mining products, construction machinery motors, lifting metallurgical motors, wind power supporting motors, servo motors, military motors and new energy vehicle motors.

(iii) Timing of the approval of the financial statements

These financial statements were approved for reporting by the Corporation's Board of Directors on August 30, 2023

There were 31 subsidiaries included in the scope of the consolidated financial statements during the period, as shown in Note 9, Interests in other entities. The number of entities included in the scope of the consolidated financial statements for the current period was higher than the number of subsidiaries.
Compared with the previous period, there was an increase of 4 and a decrease of 1. For details of the subjects of changes in the scope of consolidation, please refer to "Note 8: Changes in the Scope of Consolidation".

IV. Basis of preparation of the financial statements

1. Basis of preparation

The Company recognizes and measures transactions and events in accordance with the "Accounting Standards for Business Enterprises (ASBEs) - Basic Standards" issued by the Ministry of Finance (MOF) and specific accounting standards for business enterprises (ASBEs), ASBEs Application Guidelines, ASBEs Interpretations, and other relevant regulations (hereinafter collectively referred to as "ASBEs"). ”)进行确认和计量，在此基础上，结合中国证券监督管理委员会《公开发行证券的公司信息披露编报规则第 15 号——财务报告的一般规定》(2014 年修订)的规定，编制财务报表。

2. Continuous operation

The Company evaluated its ability to continue as a going concern for the twelve months from the end of the reporting period, and no matters or circumstances were identified that cast significant doubt on its ability to continue as a going concern. Accordingly, the financial statements have been prepared on the basis of the going concern assumption.

v. significant accounting policies and accounting estimates

Specific Accounting Policies and Accounting Estimates Reminder:
The Company is required to comply with the disclosure requirements of the solid mineral resources industry in the "No. 3 Self-Regulatory Guidelines for Listed Companies of the Shenzhen Stock Exchange - Disclosure of Industry Information

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, cash flows and other relevant information for the reporting period.

2. Accounting period

The period from January 1 to December 31 of the Gregorian calendar is a fiscal year.

3. Business cycle

The operating cycle is the period from the purchase of assets for processing to the realization of cash or cash equivalents by an enterprise. The Company uses a 12-month period as its operating cycle and uses it as a criterion for classifying the liquidity of its assets and liabilities.

4. Currency of account

RMB is used as the local currency of accounts.

Foreign subsidiaries are recorded in the currencies of the primary economic environments in which they operate and are translated into Renminbi for the purpose of preparing the financial statements.

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

1. Multiple transactions are accounted for as a package when the terms, conditions and economic effects of each transaction in a step-by-step realization of a business combination meet one or more of the following conditions

(1) These transactions are entered into simultaneously or with consideration of the effects on each other;

(2) It is the totality of these transactions that will lead to a complete business result;

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

(4) A transaction is uneconomical when viewed in isolation, but economical when considered in conjunction with other transactions.

2. Business combinations under the same control

Assets and liabilities acquired in a business combination are measured at the carrying value of the assets and liabilities of the party to be combined (including goodwill resulting from the acquisition of the party to be combined by the ultimate controlling party) in the consolidated financial statements of the party to be combined at the date of the combination. The difference between the book value of net assets acquired in a merger and the book value of the merger consideration paid (or the total par value of the shares issued) is adjusted to the equity premium in capital surplus, and the retained earnings is adjusted to the extent that the equity premium in capital surplus is not sufficient to offset the difference.

If a contingent consideration exists and requires the recognition of a projected liability or asset, the difference between the amount of that projected liability or asset and the amount of the subsequent settlement of the contingent consideration is adjusted to capital surplus.
(capital premium or equity premium) and adjustments to retained earnings if capital surplus is insufficient.

For business combinations that are ultimately achieved through multiple transactions, if the transactions are part of a package deal, each transaction is accounted for as a single transaction for the acquisition of control; if the transactions are not part of a package deal, on the date of the acquisition of control, the difference between the initial investment cost of the long-term equity investment, and the sum of the book value of the long-term equity investment before reaching the merger plus the book value of the new consideration paid for the further acquisition of shares on the date of the merger, adjusts the capital surplus; if capital surplus is not sufficient to offset the difference, adjust retained earnings. As of the merger date

Other comprehensive income recognized as a result of the adoption of the equity method of accounting or the Guidelines on Recognition and Measurement of Financial Instruments in respect of previously held equity investments shall be withheld until the investment is disposed of on the same basis as that on which the related assets or liabilities are disposed of directly by the investee; other changes in equity other than net profit or loss, other comprehensive income and profit appropriation, recognized as a result of the adoption of the equity method, shall be withheld until the investment is transferred to current profit or loss on disposal. Changes in the net assets of an investee other than net profit or loss, other comprehensive income and profit distribution recognized as a result of the adoption of the equity method of accounting are not accounted for until the investment is disposed of and transferred to profit or loss for the current period.

3. Business combinations not under common control

The purchase date is the date on which the Company actually obtains control over the acquiree, i.e., the date on which control over the acquiree's net assets or production and operating decisions is transferred to the Company. The Company generally considers that the transfer of control is realized when the following conditions are simultaneously met:

① The business combination contract or agreement has been approved by the Company's internal authority.

② Business combinations that are subject to the approval of the relevant competent state authorities have been approved.

(iii) The necessary procedures for the transfer of property rights have been completed.

④ The Company has paid a substantial portion of the merger price and has the ability and plans to pay the remaining amount.

⑤ The Company effectively controls the financial and operating policies of the acquiree, and enjoys the corresponding benefits and bears the corresponding risks.

The Company measures assets given, liabilities incurred or assumed as consideration for a business combination at the date of purchase at fair value, and the difference between the fair value and its carrying amount is recognized in profit or loss.

The Company recognizes goodwill for the difference between the cost of the merger and the share of the fair value of the identifiable net assets of the acquiree acquired in the merger; the difference between the cost of the merger and the share of the fair value of the identifiable net assets of the acquiree acquired in the merger is recognized in profit or loss after review.

For non-identical control business combinations achieved step by step through multiple exchange transactions, if the transaction is a package deal, each transaction is accounted for as a transaction to obtain control; if it is not a package deal, and the equity investment held prior to the date of the merger is accounted for by the equity method, the sum of the book value of the equity investment in the acquiree held prior to the date of the purchase and the cost of the new investment on the date of the purchase is used as the initial investment cost of the investment. The initial investment cost; other comprehensive income recognized as a result of the adoption of the equity method of accounting for equity investments held prior to the date of purchase is accounted for upon disposal of the investment on the same basis as the direct disposal of the related assets or liabilities by the investee. If an equity investment held prior to the date of consolidation is accounted for using the guidelines for recognition

and measurement of financial instruments, the sum of the fair value of the equity investment at the date of consolidation plus the cost of the additional investment is used as the initial investment cost at the date of consolidation. The difference between the fair value and the carrying value of the previously held equity interest and the cumulative change in fair value previously recognized in other comprehensive income shall be fully transferred to investment income for the period at the date of consolidation.

4. Costs incurred in connection with the merger

Intermediary fees such as auditing, legal services, appraisal and consulting fees, and other directly related costs incurred for the business combination are recognized in profit or loss when incurred; transaction costs for the issuance of equity securities for the purpose of the business combination are deducted from equity to the extent that they are directly attributable to the equity transaction.

6. Methodology for the preparation of consolidated financial statements

1. Scope of consolidation

The scope of consolidation of the Company's consolidated financial statements is determined on the basis of control, and all subsidiaries (including separate entities controlled by the Company) are included in the consolidated financial statements.

2. Consolidation procedure

The Company prepares consolidated financial statements on the basis of its own financial statements and those of its subsidiaries, and on the basis of other relevant information. The Company prepares the consolidated financial statements to reflect the financial position, results of operations and cash flows of the enterprise group as a whole, considering the entire enterprise group as a single accounting entity, in accordance with the recognition, measurement and presentation requirements of the relevant accounting standards for business enterprises, and in accordance with uniform accounting policies.

All subsidiaries included in the scope of consolidation of the consolidated financial statements adopt accounting policies and accounting periods that are consistent with those of the Company. If the subsidiaries adopt accounting policies and accounting periods that are not consistent with those of the Company, necessary adjustments will be made in the preparation of the consolidated financial statements in accordance with the accounting policies and accounting periods of the Company.

The consolidated financial statements offset the effects of internal transactions between the Company and its subsidiaries and between subsidiaries on the consolidated balance sheet, the consolidated income statement, the consolidated statement of cash flows, and the consolidated statement of changes in stockholders' equity. If the identification of the same transaction from the perspective of the consolidated financial statements of the enterprise group is different from that of the Company or subsidiaries as the accounting entity, the transaction is adjusted from the perspective of the enterprise group.

The share of minority shareholders in the subsidiary's ownership interest, net profit or loss for the period and comprehensive income for the period are presented separately under the item of ownership interest in the consolidated balance sheet, under the item of net profit in the consolidated income statement and under the item of total comprehensive income, respectively. The balance resulting from the excess of the minority shareholders' share of the current loss of a subsidiary over the minority's share of the subsidiary's opening equity is eliminated to reduce the minority's equity.

For subsidiaries acquired in a business combination under the same control, the financial statements of the subsidiaries are adjusted on the basis of the carrying value of their assets and liabilities (including goodwill resulting from the acquisition of the subsidiaries by the ultimate controlling party) in the financial statements of the ultimate controlling party.

For subsidiaries acquired in a business combination not under the same control, their financial statements are adjusted on the basis of the fair value of the identifiable net assets at the date of purchase.

(1) Increase in subsidiaries or operations

During the reporting period, if a subsidiary or business is added as a result of a business combination under the same control, the opening balance of the consolidated balance sheet is adjusted; the revenues, expenses, and profits from the beginning to the end of the reporting period of the subsidiary or business combination are included in the consolidated statement of income; and the cash flows from the beginning to the end of the reporting period of the subsidiary or business combination are included in the consolidated statement of cash flows, and adjustments are made to the relevant items in the comparative statements, as if the The consolidated reporting entity has been in existence since the point in time when the ultimate controlling party begins to exercise control.

If an investee under the same control is able to exercise control due to additional investment, etc., the parties involved in the merger are deemed to be adjusted as if they had existed in their current state at the time when the ultimate controlling party began to exercise control. For equity investments held prior to the acquisition of control of the consolidated party, the related gains or losses, other comprehensive income and other changes in net assets recognized between the later of the date of acquisition of the original equity interest and the date on which the consolidating party and the consolidated party are under the same control and the date of the consolidation are eliminated against the opening retained earnings or current earnings or losses, respectively, in the period of the comparative statements.

During the reporting period, if a subsidiary or business is added as a result of a business combination not under the same control, the opening balance of the consolidated balance sheet will not be adjusted; the revenue, expenses and profit of the subsidiary or business from the date of purchase to the end of the reporting period will be included in the consolidated income statement; and the cash flows of the subsidiary or business from the date of purchase to the end of the reporting period will be included in the consolidated statement of cash flows.

If the Company is able to exercise control over an investee that is not under the same control due to additional investment, etc., the Company remeasures the equity interest in the acquiree held prior to the date of purchase 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 recognized as investment income for the current period. If the equity interest in the acquiree held prior to the date of purchase involves other comprehensive income under the equity method of accounting and other changes in owners' equity other than net profit or loss, other comprehensive income and profit appropriation, the other comprehensive income and other changes in owners' equity related to it are reclassified to investment income for the period attributable to the date of purchase, except for other comprehensive income due to remeasurement of changes in the net liabilities or net assets of the investee's defined benefit plan. Except for other comprehensive income resulting from the remeasurement of net liabilities or net assets of the defined benefit plan by the investee.

(2) Disposal of

subsidiaries or

operations 1) General

treatment

If the Company disposes of a subsidiary or business during the reporting period, the revenues, expenses and profits of the subsidiary or business from the beginning of the period to the date of disposal are included in the consolidated statement of income; the cash flows of the subsidiary or business from the beginning of the period to the date of disposal are included in the consolidated statement of cash flows.

When the Company loses control over an investee due to the disposal of a portion of the equity investment or for other reasons, the Company remeasures the remaining equity investment after disposal at its fair value at the date of loss of control. The difference between the sum of the consideration obtained from the disposal and the fair value of the remaining equity interest, less the sum of the share of the original subsidiary's net assets continuously measured from the date of purchase or the date of consolidation based on the original shareholding ratio and goodwill, is recognized as investment income in the period in which control is lost. Other comprehensive income related to equity investments in the original subsidiaries or changes in owners' equity other than net profit or loss, other comprehensive income and profit appropriation are transferred to investment income in the current period when control is lost, except for other comprehensive income due to remeasurement of net liabilities or changes in net assets of the defined benefit plan by the investee.

2) Step-by-step disposal of subsidiaries

Where an equity investment in a subsidiary is disposed of in stages through multiple transactions until control is lost, the terms, conditions, and economic effects of each transaction to dispose of the equity investment in the subsidiary are consistent with one or more of the following circumstances, which generally indicate that the multiple transactions should be accounted for as a package deal:

A. The transactions were entered into simultaneously or

with consideration of the effects of each other; B. The

transactions as a whole achieve a complete

commercial result;

C. The occurrence of one transaction depends on the occurrence of at least one other transaction;

D. A transaction is uneconomical when viewed in isolation, but economical when considered with other transactions.

If each transaction of disposal of equity investment in a subsidiary up to the loss of control is a package transaction, the Company accounts for each transaction as one transaction of disposal of a subsidiary and loss of control; however, the difference between the disposal price and the share of net assets of the subsidiary corresponding to the disposal of the investment for each disposal up to the loss of control is recognized in the consolidated financial statements as other comprehensive income and transferred to profit or loss for the period of loss of control when the loss of control occurs. and transferred to profit or loss in the period in which control is lost.

If each transaction of disposing of equity investments in subsidiaries until the loss of control is not a package transaction, before the loss of control, it is accounted for in accordance with the policy related to partial disposal of equity investments in subsidiaries without the loss of control, and when the loss of control occurs, it is accounted for in accordance with the general treatment of disposal of subsidiaries.

(3) Purchase of minority interests in subsidiaries

The difference between the newly acquired long-term equity investment by the Company as a result of the purchase of a minority interest and its share of the subsidiary's net assets calculated on the basis of the newly acquired shareholding on an ongoing basis from the date of purchase (or the date of consolidation) is adjusted to the equity premium in capital surplus in the consolidated balance sheet, and the retained earnings are adjusted to the extent that equity premium in capital surplus is not sufficient to offset the difference.

(4) Partial disposal of equity investments in subsidiaries without loss of control

The difference between the disposal price obtained from the partial disposal of a long-term equity investment in a subsidiary without loss of control and the corresponding share of the disposal long-term equity investment in the net assets of the subsidiary calculated on a continuous basis from the date of purchase or the date of consolidation is adjusted to the equity premium in capital surplus in the consolidated balance sheet, and if the equity premium in capital surplus is not sufficient to be eliminated, it is adjusted to retained earnings.

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

1. Classification of joint venture arrangements

The Company categorizes joint arrangements into joint operations and joint ventures based on factors such as the structure and legal form of the joint arrangement, as well as the terms agreed upon in the joint arrangement and other relevant facts and circumstances.

A joint venture arrangement that is not entered into through a separate entity is classified as a joint operation; a joint venture arrangement that is entered into through a separate entity is usually classified as a joint venture; however, a joint venture arrangement that is conclusively demonstrated to satisfy any of the following conditions and is in compliance with relevant laws and regulations is classified as a joint operation:

(1) The legal form of a joint venture arrangement indicates that the joint venturers have separate rights and obligations with respect to the underlying assets and liabilities in the arrangement.

(2) The contractual terms of a joint venture arrangement provide that the parties to the arrangement have separate rights and obligations with respect to the underlying assets and liabilities of the arrangement.

(3) Other relevant facts and circumstances indicate that the joint venture parties have separate rights and obligations with respect to the underlying assets and liabilities in the arrangement, such as the joint venture parties' enjoyment of substantially all of the output associated with the joint venture arrangement and the continuing dependence on the joint venture parties for the settlement of the liabilities in the arrangement.

2. Accounting for joint operations

The Company recognizes the following items in the share of interests in joint operations that relate to the Company and accounts for them in accordance with the relevant corporate accounting standards:

(1) Recognize assets held separately and, in their share, assets held jointly;

(2) Recognize liabilities assumed individually and liabilities assumed jointly in proportion to their share;

(3) Recognize revenue from the sale of its share of joint operating outputs;

(4) Revenue from joint operations arising from the sale of outputs is recognized in proportion to their share;

(5) Recognize costs incurred individually, as well as costs incurred in joint operations in proportion to their share.

When the Company invests in or sells an asset, etc. to a jointly controlled entity (except when the asset constitutes a business), the Company recognizes only the portion of the gain or loss arising from the transaction that is attributable to the other participants in the jointly controlled entity until the asset, etc. is sold by the jointly controlled entity to a third party. If an impairment loss on an asset is incurred on an asset that meets the requirements of "Accounting Standard No. 8 - Impairment of Assets," etc., the Company recognizes the full amount of the loss.

When the Company purchases an asset, etc., from a joint operation (unless the asset constitutes a business), only the portion of the gain or loss arising from the transaction attributable to the other participants in the joint operation is recognized until the asset, etc., is sold to a third party. If an impairment loss on an asset is incurred on an asset purchased that meets the requirements of "Accounting Standard No. 8 - Impairment of Assets," etc., the Company recognizes the portion of the loss that is attributable to the Company's share of the loss.

The Company does not enjoy joint control over the joint operation. If the Company enjoys the assets and assumes the liabilities related to the joint operation, the accounting treatment shall still be conducted in accordance with the above principles; otherwise, the accounting treatment shall be conducted in accordance with the provisions of the relevant enterprise accounting standards.

8. Criteria for determining cash and cash equivalents

In preparing the statement of cash flows, cash on hand and deposits readily available for payment by the Company are recognized as cash. Recognize as cash those deposits that have both a short maturity (generally from the date of purchase) and a short maturity (generally from the date of purchase).
Investments that meet the four conditions of (i) maturity within three months from the date of acquisition, (ii) liquidity, (iii) ease of conversion to a known amount of cash, and (iv) minimal risk of changes in value are determined to be cash equivalents.

9. Foreign currency operations and translation of foreign currency statements

1. Foreign Currency Operations

Upon initial recognition, foreign currency business transactions are recorded in Renminbi using the spot exchange rate at the date of the transaction as the translation rate.

At the balance sheet date, monetary items denominated in foreign currencies are translated at the spot exchange rate at the balance sheet date, and the resulting exchange differences are recognized in profit or loss for the current period, except for exchange differences arising from special foreign-currency borrowings related to the acquisition and construction of assets eligible for capitalization, which are treated in accordance with the principle of capitalization of borrowing costs. Foreign-currency non-monetary items measured at historical cost are still translated using the spot exchange rate at the date of the transaction, without changing the amount of the local currency in which they are recorded.

Non-monetary items measured at fair value in a foreign currency are translated using the spot exchange rate at the date the fair value is determined, and the difference between the translated amount in the local currency of the accounts and the original amount in the local currency of the accounts is treated as a gain or loss on changes in fair value (including changes in exchange rates) and is included in the current period's profit or loss or recognized in other comprehensive income.

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 of owners' equity are translated using the spot exchange rate at the time of occurrence, except for the item of "undistributed profits". Income and expense items in the income statement are translated using the average exchange rate of the current period. Differences arising from the translation of foreign-currency financial statements in accordance with the above translation are recognized in other comprehensive income.

When a foreign operation is disposed of, the translation differences of the foreign currency financial statements related to the foreign operation as shown in the other comprehensive income item in the balance sheet will be transferred from the other comprehensive income item to profit or loss in the period of disposal; when the proportion of interest in the foreign operation is reduced by the disposal of part of the equity investment or for other reasons but the control of the foreign operation is not lost, the translation differences of the foreign currency financial statements related to the part of the disposal of the foreign operation will be attributable to minority interests and will not be transferred to current profit or loss. When a foreign operation is disposed of as part of an associate or joint venture, the foreign currency translation differences related to the foreign operation are transferred to profit or loss in the period of disposal in proportion to the proportion of the foreign operation disposed of.

10. Financial instruments

The Company recognizes a financial asset or a financial liability when it becomes a party to a financial instrument contract.

The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability and of allocating interest income or interest expense over the accounting periods.

The effective interest rate is the rate used to discount estimated future cash flows through the expected life of a financial asset or a financial liability to the carrying amount of the financial asset or to the amortized cost of the financial liability. In determining the effective interest rate, the expected cash flows are estimated by taking into account all contractual terms of the financial asset or financial liability (such as early repayment, rollover,

call option or other similar options), except for expected credit losses.

The amortized cost of a financial asset or a financial liability is calculated as the initial recognized amount of the financial asset or the financial liability less the principal amount repaid, plus or minus the cumulative amortization using the effective interest method to amortize the difference between the initial recognized amount and the maturity amount, less the cumulative loss allowance (for financial assets only).

1. Classification and measurement of financial assets

The Company classifies its financial assets into the following three categories based on the business model of the financial assets under management and the contractual cash flow characteristics of the financial assets:

(1) Financial assets measured at amortized cost.

(2) Financial assets at fair value through other comprehensive income.

(3) Financial assets at fair value through profit or loss.

Financial assets are measured at fair value on initial recognition, except for accounts receivable or notes receivable arising from the sale of goods or rendering of services, etc. that do not contain significant financing components or do not take into account a financing component that is not more than one year old, which are measured initially at the transaction price.

For financial assets at fair value through profit or loss, the related transaction costs are recognized directly in profit or loss; for other categories of financial assets, the related transaction costs are included in their initial recognition amounts.

Subsequent measurement of financial assets depends on their classification and all affected underlying financial assets are reclassified when, and only when, the Company changes its business model for managing financial assets.

(1) Financial assets classified as at amortized cost

The Company classifies a financial asset as financial assets measured at amortized cost if the contractual terms of the financial asset provide that the cash flows to be generated at a specified date will consist solely of payments of principal and interest based on the amount of principal outstanding and if the business model for managing the financial asset is one in which the objective is to collect the contractual cash flows. The Company's financial assets classified as at amortized cost include money funds, notes receivable partially measured at amortized cost, accounts receivable, other receivables and long-term receivables.

The Company recognizes interest income on such financial assets using the effective interest method, which is subsequently measured at amortized cost, and any gain or loss arising from impairment or derecognition or modification is recognized in profit or loss for the current period. The Company determines interest income based on the carrying amount of the financial assets multiplied by the effective interest rate, except for the following cases:

1) For financial assets acquired or originated that are impaired for credit purposes, the Company determines interest income from initial recognition based on the amortized cost of the financial assets and the effective interest rate adjusted for credit.

2) For financial assets acquired or originated without credit impairment that become credit-impaired in subsequent periods, the Company determines interest income in subsequent periods by calculating the amortized cost of the financial assets and the effective interest rate. If, in a subsequent period, the financial instrument is no longer impaired due to an improvement in the credit risk of the financial asset, the Company transfers to determine interest income by multiplying the effective interest rate by the carrying amount of the financial asset.

(2) Financial assets classified as at fair value through other comprehensive income

A financial asset is classified as a financial asset at fair value through other comprehensive income if the contractual terms of the financial asset provide that the cash flows to be generated at a specified date will consist solely of payments of principal and interest based on the amount of principal outstanding and if the business model for managing the financial asset is based on the objective of collecting the contractual cash flows as well as the objective of selling the financial asset.

The Company recognizes interest income on these financial assets using the effective interest method. Changes in fair value are recognized in other comprehensive income, except for interest income, impairment

losses and exchange differences, which are recognized in profit or loss for the current period. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is transferred from other comprehensive income and recognized in profit or loss.

Notes and accounts receivable measured at fair value through other comprehensive income are presented as receivables financing, and other such financial assets are presented as other debt investments, of which: other debt investments maturing within one year from the balance sheet date are presented as non-current assets maturing within one year, and other debt investments with an original maturity of less than one year are presented as other current assets.

(3) Financial assets designated at fair value through other comprehensive income

On initial recognition, the Company may irrevocably designate investments in non-trading equity instruments as financial assets at fair value through other comprehensive income on an individual financial asset basis.

Changes in the fair value of such financial assets are recognized in other comprehensive income and no impairment provision is required. Upon derecognition of this financial asset, the cumulative gain or loss previously recognized in other comprehensive income is transferred from other comprehensive income to retained earnings. During the period in which the Company holds the investment in this equity instrument, dividend income is recognized and recognized in profit or loss when the Company's right to receive dividends has been established, it is probable that the economic benefits associated with the dividends will flow to the Company, and the amount of dividends can be measured reliably. The Company reports such financial assets under other investments in equity instruments.

Investments in equity instruments are classified as financial assets at fair value through profit or loss if they meet one of the following conditions: they are acquired principally for the purpose of selling in the near term; they are part of a portfolio of centrally managed identifiable financial asset instruments for which there is objective evidence of an actual pattern of short-term profit-taking in the near term; and they are derivatives (which fall within the definition of financial guarantee contract and are derivatives (except for derivatives that meet the definition of a financial guarantee contract and are designated as effective hedging instruments).

(4) Financial assets classified as at fair value through profit or loss

Financial assets that do not qualify for classification as financial assets at amortized cost or at fair value through other comprehensive income and are not designated as at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss.

The Company subsequently measures such financial assets at fair value, and recognizes gains or losses resulting from changes in fair value, as well as dividend and interest income related to such financial assets in profit or loss for the current period.

The Company reports such financial assets in the item of trading financial assets and other non-current financial assets according to their liquidity.

(5) Financial assets designated at fair value through profit or loss

At initial recognition, the Company may irrevocably designate financial assets as financial assets at fair value through profit or loss on an individual financial asset basis in order to eliminate or significantly reduce accounting mismatches.

If a hybrid contract contains one or more embedded derivatives and its host contract is not one of the above financial assets, the Company may designate the entire contract as a financial instrument at fair value through profit or loss. However, the following situations are excluded:

1) Embedding derivatives does not materially change the cash flows of hybrid contracts.

2) When first determining whether a similar hybrid contract needs to be unbundled, little analysis is required to clarify that the embedded derivatives it contains should not be unbundled. For example, an early repayment right embedded in a loan that allows the holder to repay the loan early at an amount close to amortized cost does not need to be unbundled.

The Company subsequently measures such financial assets at fair value, and recognizes gains or losses resulting from changes in fair value, as well as dividend and interest income related to such financial assets in profit or loss for the current period.

The Company reports such financial assets in the item of trading financial assets and other non-current financial assets according to their liquidity.

2. Classification and measurement of financial liabilities

The Company classifies a financial instrument or its component parts as either a financial liability or an equity instrument on initial recognition based on the contractual terms of the financial instrument issued and its economic substance as reflected in the contract, rather than in legal form only, taking into account the definitions of a financial liability and an equity instrument. Financial liabilities are classified on initial recognition as: financial liabilities at fair value through profit or loss, other financial liabilities, and derivatives designated as effective hedging instruments.

Financial liabilities are measured at fair value on initial recognition. For financial liabilities at fair value through profit or loss, the related transaction costs are recognized directly in profit or loss; for other types of financial liabilities, the related transaction costs are recognized in the initial recognition amount.

The subsequent measurement of a financial liability depends on its classification:

(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 on initial recognition as at fair value through profit or loss.

Financial liabilities are classified as financial liabilities held for trading if one of the following conditions is met: the financial liability is assumed principally for the purpose of selling or repurchasing in the near future; it is part of a portfolio of centrally managed identifiable financial instruments and there is objective evidence that the enterprise has recently adopted a short-term pattern of profit-taking; and it is a derivative, except for derivatives that are designated as effective hedging instruments and those that are in compliance with the contractual terms of a financial guarantee. Exceptions. Financial liabilities for trading (including derivatives that are financial liabilities) are subsequently measured at fair value, with all changes in fair value recognized in profit or loss except those related to hedge accounting.

On initial recognition, in order to provide more relevant accounting information, the Company irrevocably designates financial liabilities that meet one of the following conditions as financial liabilities at fair value through profit or loss:

1) Ability to eliminate or significantly reduce accounting mismatches.

2) The management and performance of a portfolio of financial liabilities or a portfolio of financial assets and financial liabilities are managed and evaluated on a fair value basis in accordance with the enterprise's risk management or investment strategy as set out in a formal written document and are reported on this basis within the enterprise to key management personnel.

The Company subsequently measures such financial liabilities at fair value, with changes in fair value recognized in profit or loss, except for changes in fair value arising from changes in the Company's own credit risk, which are recognized in other comprehensive income. The Company recognizes all changes in fair value, including the amount of the effect of changes in its own credit risk, in profit or loss, unless the recognition of changes in fair value in other comprehensive income arising from changes in the Company's own credit risk would create or enlarge an accounting mismatch in profit or loss.

(2) Other financial liabilities

Except for the following items, the Company classifies financial liabilities as financial liabilities measured at amortized cost, and applies the effective interest rate method to such financial liabilities, which are subsequently measured at amortized cost, with gains or losses arising from derecognition or amortization recognized in profit or loss for the current period:

1) Financial liabilities at fair value through profit or loss.

2) A transfer of a financial asset does not qualify for derecognition or for continued involvement in the financial liability arising from the transferred financial asset.

3) Financial guarantee contracts that do not fall under the first two categories of this Article, and loan commitments to lend at below-market interest rates that do not fall under category 1) of this Article.

A financial guarantee contract is a contract that requires the issuer to pay a specified amount of money to the holder of the contract who suffers a loss when a specified debtor fails to pay the debt when due in accordance with the terms of the original or modified debt instrument. Financial guarantee contracts that are not financial liabilities designated as at fair value through profit or loss are measured at the higher of the amount of the allowance for losses and the amount initially recognized net of accumulated amortization over the term of the guarantee, subsequent to initial recognition.

3. Derecognition of financial assets and financial liabilities

(1) A financial asset is derecognized, i.e., written off from its accounts and balance sheet,

when one of the following conditions is met: 1) the contractual right to receive cash

flows from the financial asset is terminated.

(2) The financial asset has been transferred and the transfer satisfies the requirements for derecognition of the financial asset.

(2) Conditions for derecognition of financial liabilities

A financial liability (or a portion of a financial liability) is derecognized when the present obligation of the financial liability (or the portion of the financial liability) has been discharged.

If the Company enters into an agreement with the lender to replace the original financial liability by assuming a new financial liability, and the contractual terms of the new financial liability are substantially different from those of the original financial liability, or if the contractual terms of the original financial liability (or a portion of the original financial liability) are substantially modified, the original financial liability is derecognized and a new financial liability is recognized, with the difference between the carrying amount and the consideration paid, including the transfer of the non-cash asset or the The difference between the carrying amount and the consideration paid (including non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

If the Company repurchases a portion of a financial liability, the Company allocates the carrying amount of the financial liability as a whole in proportion to the fair value of each of the continuing and derecognized portions at the date of repurchase as a percentage of the overall fair value. The difference between the carrying amount allocated to the derecognized portion and the consideration paid, including non-cash assets transferred or liabilities assumed, shall be recognized in profit or loss.

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

The Company assesses the extent to which it retains the risks and rewards of ownership of financial assets when a transfer of financial assets occurs and treats them as follows, respectively:

(1) If substantially all the risks and rewards of ownership of a financial asset are transferred, the financial asset is derecognized and the rights and obligations arising from or retained in the transfer are recognized as a separate asset or liability.

(2) A financial asset continues to be recognized if substantially all the risks and rewards of ownership of the financial asset are retained.

(3) If a person neither transfers nor retains substantially all of the risks and rewards of ownership of a financial asset (i.e., in cases other than those in (1) and (2) of this Article), the following cases are treated as follows, depending on whether or not he or she retains control of the financial asset:

1) If control over the financial asset is not retained, the financial asset is derecognized and the rights and obligations arising from or retained in the transfer are recognized separately as an asset or liability.

2) If the Company retains control over the financial asset, it continues to recognize the financial asset to the extent of its continuing involvement in the transferred financial asset and recognizes a corresponding liability. The extent of continuing involvement in the transferred financial asset is the extent to which the Company bears the risk or rewards of changes in the value of the transferred financial asset.

In determining whether a transfer of financial assets meets the above conditions for derecognition of financial assets, the principle of substance over form is applied. The Company distinguishes between transfers of financial assets as a whole and partial transfers of financial assets.

(1) If a financial asset is transferred in its entirety and the derecognition

conditions are met, the difference between the following two amounts is

recognized in profit or loss: 1) the carrying amount of the transferred financial

asset at the date of derecognition.

(2) The sum of the consideration received for the transfer of financial assets and the amount corresponding to the derecognized portion of the cumulative changes in fair value that was originally recognized directly in other comprehensive income (the financial assets involved in the transfer are financial assets at fair value through other comprehensive income).

(2) If a financial asset is transferred in part and the transferred part 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 derecognized part and the part that continues to be recognized (in which case, the retained servicing asset shall be treated as part of the financial asset that continues to be recognized) on the basis of their respective relative fair values as of the date of the transfer, with the difference between the two amounts listed below recognized in profit or loss for the current period:

1) The carrying amount of the derecognized portion at the date of derecognition.

2) The sum of the consideration received for the derecognized portion and the amount corresponding to the derecognized portion of the cumulative amount of changes in fair value that was originally included in other comprehensive income (the financial assets involved in the transfer are financial assets at fair value through other comprehensive income).

If the transfer of a financial asset does not satisfy the conditions for derecognition, the financial asset continues to be recognized and the consideration received is recognized as a financial liability.

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

The fair value of a financial asset or a financial liability for which there is an active market is determined using quoted prices in an active market, unless the financial asset has a period of restriction on the sale of the asset itself. For financial assets with a sale restriction on the asset itself, the fair value is determined based on quoted prices in active markets, less the amount of compensation that a market participant would require for assuming the risk of not being able to sell the financial asset in the open market within a specified period of time. Quoted prices in active markets include quoted prices for the relevant assets or liabilities that are readily and regularly available from, among others, exchanges, dealers, brokers, industry groups, pricing agencies or regulators, and that are representative of actual and regularly occurring market transactions on an arm's length basis.

The basis for determining the fair value of financial assets initially acquired or derived, or financial liabilities assumed, is the market transaction price.

Financial assets or financial liabilities for which no active market exists are valued using valuation techniques to determine fair value. In valuing the assets or liabilities, the Company uses valuation techniques that are appropriate in the circumstances and supported by sufficient available data and other information, selects inputs that are consistent with the characteristics of the assets or liabilities that would be considered by a market participant in a transaction for the underlying assets or liabilities, and prioritizes the use of relevant observable inputs where possible. Where relevant observable inputs are not available or practicable, unobservable inputs are used.

6. Impairment of financial instruments

The Company accounts for financial assets measured at amortized cost, financial assets classified as at fair value through other comprehensive income, lease receivables, contract assets, loan commitments that are not classified as financial liabilities at fair value through profit or loss, financial liabilities that are not classified as at fair value through profit or loss, and financial guarantee contracts for which the transfer of the financial asset does not qualify for derecognition because the transfer of the financial asset Financial guarantee contracts that do not meet the criteria for derecognition due to the transfer of financial assets or continue to be involved in financial liabilities arising from transferred financial assets are accounted for as impaired on the basis of expected credit losses, and a loss provision is recognized.

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 shall be discounted at the financial asset's credit-adjusted effective interest rate.

The Company provides for losses on all contract assets and notes and accounts receivable resulting from transactions governed by the revenue guidelines at an amount equal to the expected credit losses over the entire period of existence.

For financial assets purchased or originated that are impaired, only the cumulative change in expected credit losses over the entire period from initial recognition is recognized at the balance sheet date.
Changes in expected credit losses are recognized as a provision for losses. At each balance sheet date, the amount of the change in expected credit losses over the lifetime is recognized as an impairment loss or gain in profit or loss. Even if the expected credit losses determined at that balance sheet date over the entire duration are less than the amount of expected credit losses reflected in the estimated cash flows on initial recognition, the amount of expected credit losses is recognized as an impairment loss or gain.
Favorable changes in expected credit losses are recognized as impairment gains.

For financial assets other than those that are measured using the simplified measurement approach described above and those that are purchased or originated with an incurred credit impairment, the Company assesses at each balance sheet date whether the credit risk of the related financial instrument has increased significantly since initial recognition and measures its allowance for losses and recognizes expected credit losses and changes therein, respectively, in accordance with the following scenarios:

(1) If the credit risk of the financial instrument has not increased significantly since initial recognition and is in stage 1, the allowance for losses is measured at an amount equal to the expected credit losses on the financial instrument over the next 12 months and interest income is calculated on the basis of the carrying amount and the effective interest rate.

(2) If the credit risk of the financial instrument has increased significantly since initial recognition but credit impairment has not yet occurred, in the second stage, the allowance for losses is measured at an amount equal to the expected credit losses over the entire life of the financial instrument, and interest income is calculated on the basis of the carrying amount and the effective interest rate.

(3) If the financial instrument has been impaired since initial recognition and is in Stage 3, the Company measures its allowance for losses at an amount equal to the expected credit loss over the entire life of the financial instrument and calculates interest income at amortized cost and effective interest rate.

The amount of increase or reversal of the allowance for credit losses on financial instruments is recognized as an impairment loss or gain in profit or loss. Except for financial assets classified as at fair value through other comprehensive income, the allowance for credit losses is offset against the carrying amount of the financial asset. For financial assets classified as at fair value through other comprehensive income, the allowance for credit losses is offset against the carrying amount of the financial asset.
The Company recognizes a provision for credit losses in other comprehensive income for financial assets that do not reduce the carrying amount of the financial asset presented in the balance sheet.

If the Company has measured the allowance for losses in the previous accounting period at an amount equal to the expected credit losses over the entire life of the financial instrument, but at the current balance sheet date the financial instrument is no longer classified as a financial instrument with a significant increase in credit risk since its initial recognition, the Company measures the allowance for losses for the financial instrument at an amount equal to the expected credit losses over the next 12 months at the current balance sheet date. The reversal of the resulting loss provision is recognized as an impairment loss.

(1) Significant increase in credit risk

The Company determines whether the credit risk of a financial instrument has increased significantly since initial recognition by comparing the risk of default of the financial instrument at the balance sheet date with the risk of default at the date of initial recognition, using reasonably available and supportable forward-looking information. For financial guarantee contracts, the Company applies the provisions for impairment of financial instruments by using the date on which the Company becomes a party to an irrevocable commitment as the date of initial recognition.

The Company considers the following factors when

evaluating whether there is a significant increase in

credit risk: 1) Whether there has been a significant

change in the debtor's results of operations, either

actual or expected;

2) Whether there has been a significant adverse change in the regulatory, economic or technological environment in which the debtor operates;

3) Whether there have been significant changes in the value of collateral pledged as security for the debt or in the quality of guarantees or credit enhancements provided by third parties, which are expected to reduce the debtor's economic incentive to repay the debt by the contractual deadline or affect the probability of default;

4) Whether there has been a significant change in the debtor's expected performance and repayment behavior;

5) Any changes in the Company's approach to credit management of financial instruments, etc.

At the balance sheet date, if the Company determines that a financial instrument has only a low credit risk, the Company assumes that the credit risk of the financial instrument has not increased significantly since initial recognition. A financial instrument is considered to have low credit risk if the risk of default on the instrument is low, the borrower's ability to meet its contractual cash flow obligations in the short term is strong, and even if there are unfavorable changes in the economic situation and business environment in the longer term, it may not necessarily decrease the borrower's ability to meet its contractual cash flow obligations.

(2) Financial assets that are credit-impaired

A financial asset becomes credit-impaired when one or more events occur that have an adverse effect on the financial asset's expected future cash flows. Evidence that a financial asset is impaired includes the following observable information:

1) Significant financial difficulties of the issuer or debtor;

2) Breach of contract by the debtor, such as default or delinquency in the payment of interest or principal;

3) 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;

4) The debtor is likely to go into bankruptcy or other financial reorganization;

5) Financial difficulties of the issuer or debtor result in the disappearance of an active market for that financial asset;

6) A financial asset is purchased or originated at a significant discount that reflects the fact that a credit loss has been incurred.

A credit impairment of a financial asset may be the result of a combination of events and may not necessarily be the result of separately identifiable events.

(3) Determination of expected credit losses

The Company evaluates expected credit losses on financial instruments on an individual and portfolio basis, and in evaluating expected credit losses, it considers reasonable and supportable information about past events, current conditions, and projections of future economic conditions.

The Company uses common credit risk characteristics to categorize financial instruments into different portfolios. The common credit risk characteristics adopted by the Company include: type of financial instruments, credit risk ratings, ageing combinations, contractual settlement cycles, and industries in which the debtors operate. The individual evaluation criteria and the combination of credit risk characteristics of the related financial instruments are detailed in the accounting policies of the related financial instruments.

The Company determines the expected credit losses on the related financial instruments in accordance with the following methodology:

1) For financial assets, credit losses represent the present value of the difference between the contractual cash flows receivable by the Company and the cash flows expected to be received.

2) For lease receivables, credit losses represent the present value of the difference between the contractual cash flows to be collected by the Company and the cash flows expected to be collected.

3) For financial guarantee contracts, the credit loss is the present value of the difference between the projected payments to be made by the Company to the holder of such contract in respect of credit losses incurred by the holder of such contract, less the amount that the Company expects to collect from the holder of such contract, the debtor or any other party.

4) For financial assets that are impaired at the balance sheet date but not purchased or originated that are impaired, the credit loss is the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the original effective interest rate.

The Company's methodology for measuring expected credit losses on financial instruments reflects factors such as: an unbiased probability-weighted average amount determined by evaluating a range of possible outcomes; the time value of money; and information about past events, current conditions, and future economic conditions that is readily available at the balance sheet date without undue additional cost or effort.
(c) Reasonable and substantiated information on the forecast of the situation.

(4) Write-downs of financial assets

When the Company no longer has a reasonable expectation that the contractual cash flows from a financial asset will be recovered in whole or in part, it directly writes down the carrying amount of the financial asset. Such a write-down constitutes derecognition of the related financial asset.

7. Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities are presented separately in the balance sheet without offsetting each other. However, if the following conditions are also met, they are presented in the balance sheet as net amounts after offsetting each other:

(1) The Company has a legal right to set off recognized amounts and such legal right is currently enforceable;

(2) The Company plans to either settle the financial assets on a net basis or realize the financial assets and settle the financial liabilities simultaneously.

11. Notes receivable

12. Accounts receivable

The Company's method of determining and accounting for expected credit losses on accounts receivable is described in Note V. (x) 6. Impairment of financial instruments. The Company separately determines credit losses on accounts receivable for which sufficient evidence of expected credit losses can be assessed at a reasonable cost at the individual instrument level.

When sufficient evidence of expected credit losses cannot be assessed at a reasonable cost at the individual instrument level, the Company divides accounts receivable into portfolios based on credit risk characteristics by reference to historical credit loss experience, current conditions and judgments about future economic conditions, and calculates expected credit losses on a portfolio basis. The basis for determining the portfolios is as follows:

Portfolio Name	Basis for determining the portfolio	Method of accounting
Combination of related parties within the scope of consolidation	Accounts receivable from related parties included in consolidation	With reference to historical credit loss experience, current conditions and forecasts of future economic conditions, the expected credit loss rate is calculated by default risk exposure and expected credit loss rate for the entire duration of the termination payment
Ageing portfolio	Portfolio of accounts receivable with similar credit risk characteristics, by age	Provision is made on the basis of a schedule of expected credit loss ratios by age over the entire life of the account.
Low-risk portfolio	National energy vehicle grants receivable from government departments	With reference to historical credit loss experience, current conditions and forecasts of future economic conditions, the expected credit loss rate is calculated by default risk exposure and expected credit loss rate for the entire duration of the termination payment

13. Receivables financing

Notes and accounts receivable classified as at fair value through other comprehensive income are presented as financing receivables if the maturity period is within one year (including one year) from the date of initial recognition, and as other debt investments if the maturity period is more than one year from the date of initial recognition. Their related accounting policies are described in note (x) to the present financial statements.

14. Other receivables

Method of determining and accounting for expected credit losses on other receivables

The Company's method of determining and accounting for expected credit losses on other receivables is described in note V. (x) 6. Impairment of financial instruments. The Company

separately determines credit losses for other receivables for which sufficient evidence of expected

credit losses can be assessed at a reasonable cost at the individual instrument level.

When sufficient evidence of expected credit losses cannot be assessed at a reasonable cost at the individual instrument level, the Company divides other receivables into portfolios based on credit risk characteristics by reference to historical credit loss experience, current conditions and judgments about future economic conditions, and calculates expected credit losses on a portfolio basis. The basis for determining the portfolios is as follows:

Portfolio Name	Basis for determining the portfolio	Method of accounting
Combination I	Amounts in the nature of deposits, imprests, suspense payments, etc.	The following table summarizes the total number of cases in the next 12 months or in the entire period through default exposures and the number of cases in the next 12 months or in the entire period. Expected credit loss rate for the duration, provision for expected credit losses
Combination II	Other receivables from related parties included in consolidation	Referring to historical credit loss experience, in conjunction with current conditions as well as the
		Forecasts of future economic conditions are used to calculate expected credit losses through default exposures and expected credit loss rates over the entire duration termination payment

15. Inventory

1. Classification of inventories

Inventories are finished goods or merchandise held for sale in the ordinary course of business, products in process, materials and supplies consumed in the production process or in the provision of services. They mainly include raw materials, working capital materials, commissioned materials, products in process, self-made semi-finished products, merchandise in stock, merchandise issued, and contract performance costs.

2. Inventory valuation methods

Inventories are initially measured at cost when acquired, including purchase cost, processing cost and other costs. Upon issuance, inventories are valued on the basis of a one-time weighted average method at the end of the month.

3. Basis for determining net realizable value of inventories and provision for decline in value of inventories

Provision for decline in value of inventories is made or adjusted at the lower of cost or net realizable value of inventories after a comprehensive inventory check at the end of the period. The net realizable value of inventories of goods directly for sale, such as finished goods, inventories of goods in stock and materials for sale, is determined in the normal course of production and operation by the estimated selling price of such

inventories less estimated selling expenses and related taxes; inventories of materials requiring processing are 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, The net realizable value of inventories is determined by the estimated selling price of the finished goods produced in the normal course of production, less the estimated costs to be incurred to completion, estimated selling expenses and related taxes; the net realizable value of inventories held for the purpose of executing a sales contract or a labor contract is calculated on the basis of the contract price, and if the quantity of the inventories held exceeds the quantity ordered under the sales contract, the net realizable value of the excess quantity of the inventories is calculated on the basis of the normal selling price.

Provision for inventory write-downs is made at the end of the period on the basis of individual inventory items; however, provision for inventory write-downs is made on the basis of inventory categories for inventories with large quantities and low unit prices; and provision for inventory write-downs is made on a consolidated basis for inventories that are related to a line of products that are produced and sold in the same region, that have the same or similar end-use or purpose, and that are difficult to be measured separately from other items.

If the factors influencing the previous write-down of the value of inventories have disappeared, the amount of the write-down is restored and reversed within the amount of the original provision for decline in the value of inventories that has been made, and the reversal is recognized in profit or loss for the current period.

4. The inventory

system is based

on a perpetual

inventory system.

5. Amortization method for low value consumables and packaging

⑴ Low-value consumables are amortized using the lump-sum transfer method.

⑵ Packaging is amortized using the lump sum method.

⑶ Other working capital materials are amortized using the lump sum method.

16. Contractual assets

17. Contract costs

1. Contract performance costs

The Company recognizes an asset as contract performance costs if the costs incurred to perform the contract are not covered by an accounting standard other than the revenue standard and the following conditions are met:

(1) This cost is directly related to a current or anticipated contract that has been awarded and includes direct labor, direct materials, manufacturing overhead (or similar costs), costs explicitly attributable to the customer, and other costs incurred solely as a result of that contract;

(2) The cost increases the resources available to the enterprise to meet its performance obligations in the future.

(3) The cost is expected to be recovered.

The asset is presented in inventory or other non-current assets depending on whether its amortization period on initial recognition exceeds one normal operating cycle.

2. Contract acquisition costs

Incremental costs incurred by the Company to acquire a contract that are expected to be recovered are recognized as an asset as contract acquisition costs. Incremental costs are costs that the Company would not have incurred had the contract not been acquired, such as sales commissions. For amortization periods not exceeding one year, they are recognized in profit or loss when incurred.

3. Amortization of contract costs

The above assets related to contract costs are amortized to profit or loss using the same basis as revenue recognition for the goods or services to which the asset relates, either at the point in time when the performance obligation is fulfilled or in accordance with the progress of performance of the performance obligation.

4. Impairment of contract costs

If the carrying value of the above assets related to contract costs exceeds the difference between the remaining consideration the Company expects to receive for the transfer of goods related to those assets and the estimated costs to be incurred for the transfer of the related goods, the excess should be provided for and recognized as an asset impairment loss.

If, after a provision for impairment has been made, there is a change in the factors that led to the impairment in a previous period that makes the difference between the above two items higher than the carrying amount of the asset, the original provision for impairment of the asset is reversed and recognized in profit or loss for the current period, provided that the carrying amount of the asset after the reversal does not exceed the carrying amount of the asset as at the date of the reversal, assuming that no provision for impairment had been made.

18. Assets held for sale

19. Debt investments

20. Other debt investments

21. Long-term receivables

The Company's method of determining and accounting for expected credit losses on long-term receivables are described in note V. (x) 6. Impairment of financial instruments.

The Company separately identifies credit losses on long-term receivables for which sufficient evidence of expected credit losses can be assessed at a reasonable cost at the individual instrument level.

When sufficient evidence of expected credit losses cannot be assessed at a reasonable cost at the individual instrument level, the Company divides long-term receivables into portfolios based on credit risk characteristics by reference to historical credit loss experience, current conditions and judgments about future economic conditions, and calculates expected credit losses on a portfolio basis. The basis for determining the portfolios is as follows:

Portfolio Name	Basis for determining the portfolio	Method of accounting
Ageing portfolio	Portfolio of accounts receivable with similar credit risk characteristics, by age	Expected rate of credit loss by age versus entire life cycle make provision for (capital requirements)

22. Long-term equity investments

1. Determination of initial investment cost

(1) The specific accounting policies for long-term equity investments resulting from business combinations are detailed in Note V. (e) Accounting treatment of business combinations under the same control and non-same control in this Note.

(2) Long-term equity investments acquired by other means

Long-term equity investments acquired by cash payment are recognized at initial investment cost based on the actual purchase price paid. The initial investment cost includes fees, taxes and other necessary expenses directly related to the acquisition of long-term equity investments.

Long-term equity investments acquired through the issuance of equity securities are recognized at initial investment cost based on the fair value of the equity securities issued; transaction costs incurred in issuing or acquiring its own equity instruments are deducted from equity to the extent that they are directly attributable to the equity transaction.

Under the premise that non-monetary asset exchanges have commercial substance and the fair value of the exchanged assets or the exchanged assets can be measured reliably, the initial investment cost of long-term equity investments received in non-monetary asset exchanges is determined on the basis of the fair value of the exchanged assets unless there is conclusive evidence that the fair value of the exchanged assets is more reliable; for non-monetary asset exchanges that do not satisfy the above premise, the book value of exchanged assets and related taxes and fees payable are used as the initial investment cost. For non-monetary asset exchanges that do not meet the above criteria, the carrying value of the exchanged assets and the related taxes payable are recognized as the initial investment cost of the long-term equity investment exchanged.

The initial investment cost of long-term equity investments acquired through debt restructuring is determined on the basis of fair value.

2. Subsequent measurement and recognition of gains and losses

(1) cost approach

Long-term equity investments in which the Company is able to exercise control over the investee are accounted for using the cost method and are valued at the initial investment cost, with additional investments

or recoveries adjusting the cost of long-term equity investments.

Except for cash dividends or profits declared but not yet paid that are included in the price or consideration actually paid when the investment is acquired, the Company recognizes investment income in accordance with its entitlement to cash dividends or profits declared by the investee for the current period.

(2) equity method

The Company's long-term equity investments in associates and joint ventures are accounted for using the equity method; for a portion of these equity investments in associates held indirectly through venture capital organizations, mutual funds, trusts or similar entities, including investment-linked insurance funds, the equity investments are measured at fair value through profit or loss.

The difference between the initial investment cost of a long-term equity investment and its share of the fair value of the identifiable net assets of the investee at the time of investment is not adjusted to the initial investment cost of the long-term equity investment; the difference between the initial investment cost and its share of the fair value of the identifiable net assets of the investee at the time of investment is recognized in profit or loss for the current period.

After the Company acquires a long-term equity investment, it recognizes investment income and other comprehensive income in accordance with its share of net profit or loss and other comprehensive income realized by the investee, respectively, and adjusts the carrying value of the long-term equity investment at the same time; it also calculates the portion of profit or cash dividends declared by the investee to which it is entitled, and reduces the carrying value of the long-term equity investment accordingly; and, for investees For other changes in the equity of the investee other than net profit or loss, other comprehensive income and profit distribution, the carrying value of the long-term equity investment is adjusted and recognized in the equity of the owner.

The Company recognizes its share of the net profit or loss of an investee based on the fair value of each identifiable asset of the investee at the time of investment acquisition, adjusted for the net profit of the investee. Unrealized gains or losses on internal transactions between the Company and its associates and joint ventures are offset against the portion attributable to the Company on the basis of the proportionate share of such gains or losses, and investment gains or losses are recognized on that basis.

When the Company recognizes its share of losses incurred by an investee, it does so in the following order: first, by reducing the carrying value of the long-term equity investment. Second, if the carrying value of the long-term equity investment is not sufficient to be eliminated, the Company continues to recognize investment losses to the extent of the carrying value of other long-term equity interests that constitute, in substance, its net investment in the investee, and eliminates the carrying value of long-term receivables and other items. Finally, if, after the above treatment, the enterprise still assumes additional obligations in accordance with the investment contract or agreement, a projected liability is recognized for the obligations expected to be assumed, which is included in investment loss for the current period.

If the investee achieves profitability in a subsequent period, the Company, after deducting the unrecognized loss sharing amount, handles the matter in the reverse order of the above, and writes down the recognized projected negative equity in the investee's net income.
Recognition of investment income is resumed upon restoration of the carrying amount of the debt, restoration of the carrying amount of other long-term equity and long-term equity investments that, in substance, constitute the net investment in the investee.

3. Conversion of accounting methods for long-term equity investments

(1) Fair value measurements to equity method of accounting

If the Company's original equity investments that do not have control, joint control or significant influence over the investee are accounted for in accordance with the Guidelines for Recognition and Measurement of Financial Instruments, and if the Company is able to exercise significant influence or joint control over the investee for reasons such as additional investment, but does not constitute control, the Company shall, in accordance with "Accounting Standard for Financial Instruments" (ASBJ Statement No. 22)
-The sum of the fair value of the previously held equity investment plus the cost of the additional investment, as determined by the "Recognition and Measurement of Financial Instruments", is used as the initial

investment cost for the change to the equity method of accounting.

The difference between the initial investment cost accounted for under the equity method and the share of the fair value of the identifiable net assets of the investee at the date of the additional investment determined on the basis of the new shareholding ratio after the additional investment is adjusted to the carrying value of the long-term equity investment and recognized as non-operating income for the current period.

(2) Fair value measurement or equity method of accounting to cost method of accounting

Equity investments previously held by the Company that do not result in control, joint control or significant influence over the investee are accounted for in accordance with the Guidelines for Recognition and Measurement of Financial Instruments.
If a long-term equity investment in an associate or a joint venture is held and the investee is able to exercise control over an investee that is not under the same control due to additional investment, the initial investment cost to be accounted for under the cost method shall be the sum of the carrying value of the equity investment previously held and the cost of the additional investment at the time of preparation of the individual financial statements.

Other comprehensive income recognized as a result of the equity method of accounting for equity investments held prior to the date of purchase is accounted for on the same basis as the direct disposal of the related assets or liabilities by the investee at the time of disposal of the investment.

If equity investments held prior to the date of purchase are accounted for in accordance with the relevant provisions of ASBE No. 22, "Recognition and Measurement of Financial Instruments," the cumulative change in fair value that was previously recognized in other comprehensive income is transferred to current profit or loss when the accounting is changed to the cost method.

(3) Equity method of accounting to fair value measurement

If the Company loses joint control or significant influence over an investee due to the disposal of a portion of the equity investment, the remaining equity interest after disposal is accounted for in accordance with "ASBE No. 22 - Recognition and Measurement of Financial Instruments", and the difference between the fair value and the carrying amount at the date of loss of joint control or significant influence is recognized in profit or loss for the period. The difference between the fair value and the carrying value at the date of loss of common control or significant influence is recognized as profit or loss for the current period.

Other comprehensive income recognized in the original equity investment as a result of the adoption of the equity method of accounting is accounted for upon termination of the equity method of accounting on the same basis as the direct disposal of the related assets or liabilities by the investee.

(4) Cost method to equity method

If the Company loses control over an investee due to the disposal of a portion of an equity investment, etc., the remaining equity interest in the investee after the disposal is capable of exercising joint control or significant influence over the investee at the time of preparation of the individual financial statements shall be accounted for under the equity method instead, and the remaining equity interest shall be adjusted as if it were accounted for under the equity method from the time of acquisition.

(5) Cost method to fair value measurement

If the Company loses control over an investee due to the disposal of a portion of an equity investment, etc., and the remaining equity interest after the disposal does not allow the Company to exercise joint control or significant influence over the investee at the time of preparation of the individual financial statements, the Company shall instead account for the loss of control in accordance with the relevant provisions of "Accounting Standard for Business Enterprises (ASBE) No. 22 - Recognition and Measurement of Financial Instruments". The difference between the fair value and the book value at the date of loss of control is recognized in profit or loss.

4. Disposal of long-term equity investments

Upon disposal of a long-term equity investment, the difference between its carrying amount and the actual acquisition price shall be recognized in profit or loss for the current period. Upon disposal of a long-term equity investment accounted for under the equity method, the accounting treatment for the portion of the investment originally recognized in other comprehensive income shall be carried out on the same basis as that for the direct disposal of the related assets or liabilities by the investee unit and in proportion to the amount of the investment.

Multiple transactions are accounted for as a package when the terms, conditions, and economic effects of each transaction to dispose of an equity investment in a subsidiary meet one or more of the following conditions:

(1) These transactions are entered into simultaneously or with consideration of the effects on each other;

(2) It is the totality of these transactions that will lead to a complete business result;

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

(4) A transaction is uneconomical when viewed in isolation, but economical when considered in conjunction with other transactions.

When control over an existing subsidiary is lost as a result of the disposal of a portion of an equity investment or for other reasons, which is not a package deal, a distinction is made between the individual financial statements and the consolidated financial statements for the related accounting treatment:

(1) In the individual financial statements, the difference between the book value and the actual acquisition price of the disposed equity interest is recognized in profit or loss for the current period. If the remaining equity interest after disposal is able to exercise joint control or significant influence over the investee, it is accounted for under the equity method and adjusted as if it had been accounted for under the equity method from the time of acquisition; if the remaining equity interest after disposal is not able to exercise joint control or significant influence over the investee, it is accounted for under the relevant provisions of the "Accounting Standard for Business Enterprises (ASBE) 22 - Recognition and Measurement of Financial Instruments". After disposal, the remaining equity interest cannot exercise joint control or significant influence over the investee unit, and should be accounted for in accordance with the relevant provisions of "Accounting Standard No. 22 - Recognition and Measurement of Financial Instruments", with the difference between the fair value and the carrying amount at the date of loss of control recognized in profit or loss.

(2) In the consolidated financial statements, for each transaction prior to the loss of control over a subsidiary, the difference between the disposal price and the corresponding share of the net assets of the subsidiary from the date of purchase or from the date of consolidation is adjusted to capital surplus (equity premium), and if capital surplus is not sufficient to be eliminated, it is adjusted to retained earnings.

Depositary receipts; upon loss of control over a subsidiary, 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 received for 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 continuously measured from the date of purchase based on the original percentage of ownership, is recognized as investment income in the period in which control is lost, and goodwill is eliminated. Other comprehensive income, etc. related to equity investments in the original subsidiaries is transferred to investment income in the current period when control is lost.

If each transaction of disposal of equity investment in a subsidiary up to loss of control is a package transaction, each transaction is accounted for as one transaction of disposal of equity investment in a subsidiary up to loss of control, and the related accounting treatment is differentiated between individual financial statements and consolidated financial statements:

(1) In the individual financial statements, the difference between the price of each disposal prior to the loss of control and the carrying amount of the long-term equity investment corresponding to the equity interest disposed of is recognized as other comprehensive income and transferred to profit or loss for the period in which the loss of control occurs.

(2) In the consolidated financial statements, the difference between the disposal price and the share of the net assets of the subsidiary corresponding to the disposal of the investment in each case before the loss of control is recognized as other comprehensive income and transferred to profit or loss in the period in which the loss of control occurs.

5. Criteria for determining joint control and significant influence

An arrangement is considered to be a joint venture arrangement if the Company collectively controls the arrangement with the other participants in accordance with the relevant agreement and decisions on activities that have a significant impact on the returns of the arrangement require the unanimous consent of the participants who share control for the arrangement to exist.

If a joint venture arrangement is entered into through a separate entity, and the Company determines that it has rights to the net assets of the separate entity based on the relevant agreement, the separate entity is accounted for as a joint venture using the equity method. If the Company is not entitled to the net assets of the separate entity based on the relevant agreement, the separate entity is treated as a joint venture, and the Company recognizes items related to its share of the benefits of the joint venture and accounts for them in accordance with the provisions of the relevant accounting standards for businesses.

Significant influence means that the investor has the power to participate in the decision-making process with respect to the financial and operating policies of the investee, but does not have the ability to control, or join with others in controlling, the formulation of those policies. The Company determines that it has significant influence over an investee through one or more of the following circumstances, taking into account all the facts and circumstances:

(1) Representation on the board of directors or similar authority of the investee;

(2) Participate in the process of formulating financial and operating policies for the investee;

(3) Significant transactions with investees occur;

(4) Assignment of management personnel to investee units;

(5) Provide key technical information to the investee.

23. Investment properties

Investment property
measurement model
not applicable

24. Fixed assets

(1) Confirmation conditions

1. Conditions for recognition of fixed assets

Fixed assets are tangible assets that are held for use in the production of goods, the provision of services, rental or business management and have a useful life of more than one fiscal year. Fixed assets are recognized when the following conditions are simultaneously met:

(1) It is probable that the economic benefits associated with the fixed asset will flow to the enterprise;

(2) The cost of the fixed asset can be measured reliably.

2. Initial measurement of fixed assets

The Company's fixed assets are initially measured at cost. Among them:

(1) The cost of purchased fixed assets includes the purchase price, import duties and other related taxes, and other expenditures directly attributable to the fixed assets incurred until the assets are brought to their intended useable condition.

(2) The cost of self-constructed fixed assets consists of the expenditures necessary to construct the asset until it reaches its intended state of use.

(3) Fixed assets invested by investors are recorded at the value agreed in the investment contract or agreement, but if the value agreed in the contract or agreement is not fair, it is recorded at fair value.

(4) If the purchase price of a fixed asset is deferred beyond normal credit terms and is essentially of a financing nature, the cost of the fixed asset is determined on the basis of the present value of the purchase price. The difference between the actual price paid and the present value of the purchase price is recognized in profit or loss over the credit period, except when it is capitalized.

3. Subsequent measurement and disposal of fixed assets

(1) Depreciation of fixed assets

Depreciation of property, plant and equipment is provided over their estimated useful lives based on their recorded value less their estimated net salvage value. For fixed assets for which provision for impairment has been made, depreciation is determined in future periods on the basis of the book value after deducting the provision for impairment and on the basis of the remaining useful life; no depreciation is provided for fully depreciated fixed assets that continue to be used.

Fixed assets formed by using the expenditure of the special reserve are written off against the special reserve at the cost of forming the fixed assets, and accumulated depreciation of the same amount is recognized, and the fixed assets are not depreciated in subsequent periods.

The Company determines the useful lives and estimated net residual values of fixed assets based on the nature and utilization of the assets. At the end of the year, the useful lives, estimated net residual values and depreciation methods of fixed assets are reviewed and adjusted accordingly if there are differences from the original estimates.

(2) Subsequent expenditure on fixed assets

Subsequent expenditures relating to fixed assets are charged to the cost of fixed assets if they meet the

conditions for recognition of fixed assets; if they do not meet the conditions for recognition of fixed assets, they are charged to current profit or loss as incurred.

(3) Disposal of fixed assets

Fixed assets are derecognized when they are disposed of or when no economic benefits are expected to arise from their use or disposal. Proceeds from the disposal of fixed assets sold, transferred, retired or destroyed, net of their carrying amounts and related taxes, are recognized in profit or loss.

（2） Depreciation method

form	Depreciation method	depreciable life	salvage rate	Annual depreciation rate
Houses and buildings	life-cycle averaging (LCA)	10-35	3-5	2.71-9.70
machinery and equipment	life-cycle averaging (LCA)	10-11	3-5	8.64-9.70
Transportation equipment	life-cycle averaging (LCA)	6	3-5	15.83-16.17
office equipment	life-cycle averaging (LCA)	4-9	3-5	10.56-24.25
Other equipment	life-cycle averaging (LCA)	4-9	3-5	10.56-24.25

（3） Basis of recognition, valuation and depreciation of fixed assets under finance leases

A property, plant and equipment leased to the Company is recognized as property, plant and equipment under finance leases when one or more of the following criteria are met: (1) Ownership of the leased asset is transferred to the Company at the end of the lease term. (2) The Company has an option to purchase the leased asset at a purchase price that is expected to be substantially less than the fair value of the leased asset at the time the option is exercised, such that it is reasonably certain at the inception date of the lease that the Company will exercise such option. (3) The lease term represents the majority of the useful life of the leased asset, even if ownership of the asset does not pass. (4) The present value of the Company's minimum lease payments at the inception date of the lease is nearly equal to the fair value of the leased asset at the inception date of the lease.

(5) Leased assets are special in nature and can only be used by the Company without major modifications.

Property, plant and equipment leased under finance leases are recorded at the lower of the fair value of the leased asset at the inception date of the lease or the present value of the minimum lease payments. The minimum lease payments are recorded as long-term payables, and the difference is recorded as unrecognized financing expenses. Initial direct costs, such as handling fees, attorney's fees, travel expenses, stamp duty, etc., incurred in the process of lease negotiation and signing of the lease contract and attributable to the leased item, are included in the value of the leased asset. Unrecognized financing costs are amortized using the effective interest method over the various periods of the lease term. The Company depreciates property, plant and equipment leased under finance leases using a depreciation policy consistent with that of its own property, plant and equipment. Depreciation is provided over the useful life of the leased asset if ownership of the leased asset can be reasonably determined at the end of the lease term. If it is not reasonably certain that the Company will obtain ownership of the leased assets by the end of the lease term, depreciation is provided over the shorter of the lease term and the useful life of the leased assets.

25. Construction in progress

The Company is required to comply with the disclosure requirements of the solid mineral resources industry in the "No. 3 Self-Regulatory Guidelines for Listed Companies of the Shenzhen Stock Exchange - Disclosure of Industry Information

1. Type of work in progress

The Company's self-constructed construction in progress is valued at actual cost, which consists of the necessary expenditures incurred until the construction of the asset reaches its intended state of use, including

the cost of materials used in the construction, the cost of labor, the related taxes and fees paid, the borrowing costs to be capitalized, and the share of overhead expenses.

2. Criteria and point in time for carrying forward construction in progress to fixed assets

Construction-in-progress projects are recognized as fixed assets on the basis of all expenditures incurred before the assets are constructed and brought to their intended state of use. If the construction in progress has reached its intended state of use but the final accounts have not yet been finalized, the estimated value is transferred to fixed assets from the date of reaching the intended state of use based on the project budget, construction cost or actual cost of the project, and depreciation is provided for fixed assets in accordance with the Company's policy on depreciation of fixed assets, and then the provisional value is adjusted according to the actual cost after the final accounts have been finalized, but the amount of depreciation provided for is not adjusted. The original provisional value will be adjusted according to the actual cost after the completion of the final accounts, but not the depreciation that has been provided.

26. Borrowing costs

1. Recognition principles for capitalization of borrowing costs

Borrowing costs incurred by the Company that are directly attributable to the acquisition, construction or production of assets eligible for capitalization are capitalized and included in the cost of the related assets; other borrowing costs are recognized as expenses when incurred, based on the amount incurred, and are included in profit or loss for the current period.

Assets eligible for capitalization are property, plant and equipment, investment properties and inventories that require a significant period of time for acquisition, construction or production activities to reach their intended use or saleable condition.

Capitalization of borrowing costs begins when the following conditions are simultaneously met:

(1) Expenditure on assets has been incurred and expenditure on assets includes expenditure incurred in the form of cash payments, transfer of non-cash assets or assumption of interest-bearing liabilities for the acquisition or production of assets that qualify for capitalization;

(2) Borrowing costs have been incurred;

(3) The acquisition, construction or production activities necessary to bring the asset to its intended use or saleable condition have begun.

2. Period in which borrowing costs are capitalized

The capitalization period is the period from the point at which capitalization of borrowing costs begins

to the point at which capitalization ceases, excluding the period at which capitalization of borrowing

costs is suspended. Capitalization of borrowing costs ceases when the assets eligible for capitalization

are purchased, constructed, or produced to a state of intended use or sale.

When part of the acquisition or production of an asset eligible for capitalization is completed separately and can be used separately, capitalization of borrowing costs for that part of the asset ceases.

Capitalization of borrowing costs ceases when the parts of an asset that is purchased or produced are completed separately, but the asset must be completed as a whole before it can be used or sold to the public, and the capitalization of borrowing costs ceases when the asset is completed as a whole.

3. Period of suspension of capitalization

The capitalization of borrowing costs is suspended if there is an abnormal interruption in the acquisition or production of assets eligible for capitalization for more than three consecutive months; if the interruption is necessary for the acquisition or production of assets eligible for capitalization to reach their intended use or saleable condition, the borrowing costs continue to be capitalized.
Capitalization. Borrowing costs incurred during the interrupted period are recognized in profit or loss until the acquisition of the asset or the recommencement of production activities, at which time the borrowing costs continue to be capitalized.

4. Calculation of the amount of borrowing costs capitalized

Interest expense on special-purpose borrowings (net of interest income on unused borrowed funds deposited in the bank or investment income on temporary investments) and its ancillary costs are capitalized until the assets acquired or produced that qualify for capitalization are in a state that is intended to be usable or marketable.

The amount of interest to be capitalized on general borrowings is calculated by multiplying the weighted

average amount of accumulated asset expenditures in excess of the portion of special-purpose borrowings by the capitalization rate of the general borrowings taken up. The capitalization rate is determined on the basis of the weighted average interest rate on general borrowings.

If there is a discount or premium on the borrowing, the amount of discount or premium to be amortized in each accounting period is determined in accordance with the effective interest rate method, and the amount of interest is adjusted in each period.

27. Biological assets

28. Oil and gas assets

29. Right-to-use assets

The Company initially measures right-of-use assets at cost, which consists of:

1) The amount of the initial measurement of the lease liability;

2) Lease payments made on or before the commencement date of the lease term for which a lease incentive exists, net of the amount related to the lease incentive already taken;

3) Initial direct costs incurred by the Company;

4) Costs that the Company expects to incur to dismantle and remove a leased asset, to rehabilitate the site on which the leased asset is located, or to restore the leased asset to the condition agreed upon in the terms of the lease (excluding costs incurred to produce inventory).

Subsequent to the commencement date of the lease term, the Company applies the cost model for subsequent measurement of the right-of-use asset.

If it is reasonably certain that the Company will obtain ownership of the leased asset 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 the Company will obtain ownership of the leased asset by the end of the lease term, the Company depreciates the asset over the shorter of the lease term or the remaining useful life of the leased asset. For right-of-use assets for which provision for impairment has been made, depreciation is provided in future periods on the basis of the carrying amount after deducting the provision for impairment in accordance with the above principles.

30. Intangible assets

(1) Valuation method, useful life, impairment testing

Intangible assets are identifiable non-monetary assets owned or controlled by the Company that have no physical form, including software, land use rights, prospecting rights, mining rights, trademarks and patents.

1. Initial measurement of intangible assets

The cost of an acquired intangible asset consists of the purchase price, related taxes and other expenses directly attributable to bringing the asset to its intended use. If the purchase price of an intangible asset is deferred beyond normal credit terms and is substantially in the nature of financing, the cost of the intangible asset is determined on the basis of the present value of the purchase price.

When a debt restructuring acquires an intangible asset used by the debtor to offset a debt, the fair value of the intangible asset is used as the basis for determining its carrying value, and the difference between the carrying value of the restructured debt and the fair value of the intangible asset used to offset the debt is recognized in profit or loss for the current period.

Under the premise that non-monetary asset exchanges have commercial substance and the fair value of the exchanged assets or the exchanged assets can be measured reliably, the intangible assets exchanged in non-monetary asset exchanges are recorded at the fair value of the exchanged assets unless there is conclusive evidence that the fair value of the exchanged assets is more reliable; for non-monetary asset exchanges that do not satisfy the above premise, the carrying value of the exchanged assets and related taxes and fees payable are recognized as the cost of the exchanged assets and no gain or loss is recognized. The carrying amount of the exchanged asset and the related taxes payable are recognized as the cost of the intangible asset exchanged, and

no gain or loss is recognized.

The recorded value of intangible assets acquired by way of merger by absorption of enterprises under the same control is determined on the basis of the carrying amount of the party being merged; the recorded value of intangible assets acquired by way of merger by absorption of enterprises not under the same control is determined on the basis of their fair value.

The cost of an internally self-developed intangible asset consists of materials used in the development of the intangible asset, labor costs, registration fees, amortization of other patents and royalties used in the development process, and interest expense that meets the conditions for capitalization, as well as other direct costs incurred until the intangible asset reaches its intended use.

2. Subsequent measurement of intangible assets

The Company analyzes and determines the useful life of intangible assets at the time of acquisition and classifies them as intangible assets with finite useful lives and those with indefinite useful lives.

(1) Intangible assets with finite useful lives

For intangible assets with finite useful lives, they are amortized on a straight-line basis over the period of time over which they will bring economic benefits to the enterprise; the estimated lives of intangible assets with finite useful lives and the bases for these are as follows:

sports event	Expected service life	according to
hardware	5 years	Estimated useful life
land use right	50 years	Land use rights certificates stipulate the number of years
Patents, non-patented technologies	10 years	Reference to the number of years of patent protection
authorships	10 years	Reference to the number of years of copyright protection
mining right	By volume mined	Reference Projected Ore Reserves

At the end of each period, the useful lives and amortization methods of intangible assets with finite useful lives are reviewed. Adjustments are made accordingly if there are differences from the original estimates. As a result of the review, the useful lives and amortization methods of intangible assets at the end of the current period are not different from the previous estimates.

(2) Intangible assets with indefinite useful lives

An intangible asset is considered to have an indefinite useful life if it is not possible to foresee the period over which the intangible asset will bring economic benefits to the enterprise.

For intangible assets with indefinite useful lives, they are not amortized over the period in which they are held, and the life of the intangible asset is reviewed at the end of each period. If it is still indefinite after re-review at the end of the period, impairment testing continues in each accounting period.

Upon review, the useful life of such intangible assets remains uncertain.

(2) Accounting policy for internal research and development expenditures

1. Specific criteria for delineating the research and development phases of in-house R&D projects

Research stage: The stage of original and planned investigation and research activities to acquire and understand new scientific or technological knowledge, etc.

Development phase: The phase of activity in which research results or other knowledge are applied to a program or design to produce new or substantially improved materials, devices, products, etc., prior to commercial production or use.

Expenditures incurred during the research phase of internal research and development projects are recognized in profit or loss when incurred.

2. Development phase expenditures meet specific criteria for capitalization

Expenditures incurred during the development phase of internal research and development projects are recognized as intangible assets when the following conditions are simultaneously met:

(1) It is technically feasible to complete the intangible asset so that it can be used or sold;

(2) have the intent to complete the intangible asset and use or sell it;

(3) The manner in which an intangible asset generates economic benefits, including the ability to demonstrate the existence of a market for the product produced using the intangible asset or the existence of a market for the intangible asset itself, and the ability to demonstrate the usefulness of the intangible asset if it is to be used internally;

(4) have sufficient technical, financial and other resource support to complete the development of the intangible asset and the ability to use or sell the intangible asset;

(5) Expenditures attributable to the development phase of the intangible asset can be measured reliably.

Expenditures in the development phase that do not meet the above conditions are recognized in profit or loss when incurred. Development expenditures that have been recognized in profit or loss in previous periods are not re-recognized as assets in subsequent periods. Development expenditures that have been capitalized are presented as development expenditures on the balance sheet and are transferred to intangible assets from the date the project reaches its intended use.

31. Impairment of long-lived assets

The Company determines whether there is any indication that long-lived assets may be impaired at the balance sheet date. If an indication of impairment exists for a long-lived asset, on an individual asset basis
Estimate its recoverable amount; if it is difficult to estimate the recoverable amount of an individual asset, determine the recoverable amount of the asset group on the basis of the asset group to which the asset belongs.

The recoverable amount of an asset is estimated based on the higher of its fair value, net of disposal costs, and the present value of the asset's expected future cash flows.

If the recoverable amount measurement result indicates that the recoverable amount of a long-lived asset is less than its carrying amount, the carrying amount of the long-lived asset is written down to the recoverable amount, and the amount of the write-down is recognized as an asset impairment loss, which is recognized in profit or loss for the current period, and a corresponding provision for asset impairment is made. An asset impairment loss, once recognized, may not be reversed in subsequent accounting periods.

After an asset impairment loss is recognized, the depreciation or amortization expense of the impaired asset is adjusted accordingly in future periods so that the adjusted carrying amount of the asset (net of estimated net salvage value) is spread systematically over the remaining useful life of the asset.

Goodwill and intangible assets with indefinite useful lives arising from business combinations are tested annually for impairment, regardless of whether there are indications of impairment.

In performing the impairment test for goodwill, the carrying amount of goodwill is allocated to the group of assets or combination of groups of assets that are expected to benefit from the synergies of the business combination. When performing the impairment test for the relevant asset group or combination of asset groups containing goodwill, if there is an indication of impairment for the asset group or combination of asset groups related to goodwill, the asset group or combination of asset groups that does not contain goodwill is first tested for impairment, the recoverable amount is calculated and compared with the relevant carrying amount, and a corresponding impairment loss is recognized. An impairment test is then performed on the asset group or combination of asset groups containing goodwill by comparing the carrying amount of the relevant asset group or combination of asset groups (including the portion of the carrying amount of the

goodwill apportioned to it) with its recoverable amount, and an impairment loss on goodwill is recognized if the recoverable amount of the relevant asset group or combination of asset groups is less than its carrying amount.

32. Long-term amortized expenses

1. Amortization method

Long-term amortized expenses are expenses that have been incurred by the Company but are to be borne by the Company in the current and future periods and are spread over a period of one year or more. Long-term amortized expenses are amortized on a straight-line basis over their useful lives.

2. amortization period

form	amortization period	note
Rental of fixed assets for renovation	5 years	Amortization over estimated useful life
Leasehold land use fees	50 years	lease term
(sth. or sb) else	5-10 years	Amortization over estimated useful life

33. Contractual liabilities

The Company recognizes as a contractual liability the portion of the obligation to transfer merchandise to customers for consideration received or receivable from customers.

34. Employee remuneration

(1) Accounting treatment of short-term remuneration

(1) Accounting treatment of short-term remuneration

Employee compensation refers to various forms of remuneration or compensation given by the Company to employees for services rendered or for the termination of labor relations. Employee compensation includes short-term compensation, post-employment benefits, termination benefits and other long-term employee benefits.

1. short-term compensation

Short-term compensation is employee compensation, other than post-employment benefits and termination benefits, that is payable in full within twelve months after the end of the annual reporting period in which the employee rendered the related service. The Company recognizes short-term compensation payable as a liability in the accounting period in which the employee provides the service and includes it in the cost and expense of the related assets based on the beneficiary of the service provided by the employee.

2. Post-employment benefits

Post-employment benefits are various forms of compensation and benefits, except for short-term compensation and termination benefits, provided by the Company after an employee retires or terminates his/her employment relationship with the Company in order to obtain the services provided by the employee.

The Company's post-employment benefits consist of a defined contribution plan and a defined benefit plan.

The defined contribution plan for post-employment benefits is mainly for participation in basic social pension insurance and unemployment insurance organized by local labor and social security institutions.

Post-employment benefits defined benefit plans are mainly for defined standard extra-planning benefits paid for retired employees, and living expenses paid for survivors of deceased employees. For the obligations assumed in the defined benefit plans, the benefit obligations arising from the defined benefit plans are actuarially determined at the balance sheet date by an independent financial department using the projected cumulative benefit unit method, and are attributed to the period in which the employees rendered the services and are recognized in profit or loss or in the cost of the related assets for the period in which they were incurred, of which: Unless other accounting standards require or permit the employee benefit costs to be included in the cost of the assets, the cost of services of the defined benefit plans and the net interest on the net liability or net assets of the defined The net interest on the net liability or net asset of the defined benefit plan is recognized in profit or loss in the period in which it is incurred; changes arising from the remeasurement of the net liability or net asset of the defined benefit plan are recognized in other comprehensive income in the period in which they occur and are not permitted to be reversed to profit or loss in subsequent accounting periods.

3. Termination benefits

Severance benefits are compensation given to employees to terminate their employment relationship before the expiration of their employment contracts or to encourage them to voluntarily accept layoffs, earlier of when the Company cannot unilaterally withdraw the plan to terminate the employment relationship or the proposal for layoffs and when it recognizes the costs associated with the restructuring that involves the payment of severance benefits. On the date of termination, a liability arising from the compensation given for the termination of the labor relationship with the employee is recognized, and is also recognized in profit or loss for the current period.

4. Other long-term employee benefits

Other long-term employee benefits are all employee benefits other than short-term compensation, post-employment benefits, and termination benefits.

For other long-term employee benefits eligible for defined contribution plans, the amount of contributions payable is recognized as a liability in the accounting period in which the employees provide services to the Company and is included in the current period's profit or loss or in the cost of the related assets; for other long-term employee benefits other than those mentioned above, the benefit obligations arising from the defined benefit plans are attributed to the period in which the employees provide the services by the finance department using the projected cumulative unit of benefits method for actuarial calculations as of the balance sheet date. services and recognized in the current profit or loss or the cost of related assets.

(2) Accounting treatment of post-employment benefits

(3) Accounting for termination benefits

(4) Accounting for other long-term employee benefits

35. Lease liabilities

The Company initially measures lease liabilities at the present value of the lease payments outstanding at the lease commencement date. In calculating the present value of lease payments, the Company uses the interest rate embedded in the lease as the discount rate; if the interest rate embedded in the lease cannot be determined, the Company's incremental borrowing rate is used as the discount rate. Lease payments consist of:

1) Fixed payments net of amounts related to lease incentives and Substantial fixed payments;

2) Variable lease payments that depend on an index or ratio;

3) To the extent the Company is reasonably certain that it will exercise the option, the lease payments include the exercise price of the purchase option;

4) To the extent the lease term reflects that the Company will exercise the option to terminate the lease, the lease payments include the amount required to be paid to exercise the option to terminate the lease;

5) Payments expected to be due based on the residual value of the guarantees provided by the Company.

The Company calculates the interest expense on the lease liability for each period during the lease term at a constant discount rate and recognizes it in the current period's profit or loss or in the cost of the related assets. Variable lease payments that are not included in the measurement of the lease liability should be recognized in profit or loss or in the cost of the related assets when they are actually incurred.

36. Projected liabilities

1. Criteria for recognition of projected liabilities

The Company recognizes an estimated liability when the obligation related to a contingent event simultaneously meets the following conditions:

(1) The obligation is a present obligation assumed by the Company;

(2) It is probable that the fulfillment of this obligation will result in an outflow of economic benefits to the Company;

(3) The amount of the obligation can be measured reliably.

2. Measurement of projected liabilities

The Company's projected liabilities are measured initially on the basis of the best estimate of the expenditure required to settle the related present obligation. In determining the best estimate, the Company considers the risks and uncertainties associated with the contingency and the time value of money. Where the effect of the time value of money is material, the best estimate is determined by discounting the related future cash outflows. Best estimates are dealt with as follows:

(1) Where there is a continuous range (or interval) of expenditure requirements and the likelihood of each outcome within that range is equal, the best estimate is determined by averaging the middle of the range, i.e., the upper and lower amounts.

(2) Where there is no continuous range (or interval) of expenditure requirements, or where there is a continuous range but the likelihood of the various outcomes within the range is not the same, the best estimate is determined on the basis of the most probable amount to be incurred if the contingency relates to a single item, or on the basis of a range of possible outcomes and associated probabilities if the contingency relates to a number of items.

If the Company expects to be reimbursed by a third party for all or a portion of the expenditures required to settle a projected liability, the amount of reimbursement is recognized separately as an asset when it is virtually certain that the reimbursement will be received, and the amount of reimbursement recognized does not exceed the carrying amount of the projected liability.

37. Share-based payment

1. Share-based Payment Classification Act

The Company's share-based payments are categorized as equity-settled share-based payments and cash-settled share-based payments.

2. Methods of determining the fair value of equity instruments

For equity instruments such as options granted for which an active market exists, the fair value is determined based on quoted prices in an active market. For options granted for which no active market exists
The fair value of equity instruments, such as options, is determined by using option pricing models, etc. The option pricing models selected take into account the following factors: (1) the exercise price of the option; (2) the life of the option; (3) the current price of the underlying shares; (4) the expected volatility of the share price; (5) the expected dividends on the shares; and (6) the absence of a windfall during the life of the option.
Risk rates.

In determining the fair value of equity instruments at the date of grant, the effects of market and non-viable conditions in the viability conditions stipulated in the share-based payment agreement are considered. Where non-viability conditions exist for share-based payments, the cost expense corresponding to the services received is recognized as long as all non-market conditions of the viability conditions (e.g., service period, etc.) have been met by the employee or other parties.

3. Basis for determining the best estimate of a viable equity instrument

At each balance sheet date during the waiting period, the number of equity instruments expected to be exercisable is revised on the basis of the best estimate made on the basis of the latest available subsequent information, such as the change in the number of employees with exercisable rights. At the date of exercise, the final number of equity instruments expected to be exercisable corresponds to the number actually exercisable.

4. Accounting treatment

Equity-settled share-based payments are measured at the fair value of the equity instruments granted to employees. If the options are exercisable immediately after the grant, the related costs or expenses are recognized at the grant date based on the fair value of the equity instruments, with a corresponding increase in capital surplus. If the option is not exercisable until the completion of services within the waiting period or the fulfillment of specified performance conditions, at each balance sheet date during the waiting period, the services acquired during the period are recognized in the relevant cost or expense and capital surplus at the fair value of the equity instruments at the date of grant, based on the best estimate of the number of equity instruments that will be exercisable. No further adjustments are made to the related costs or expenses recognized and to total owners' equity after the date of feasibility.

Cash-settled share-based payments are measured at the fair value of the Company's assumption of liabilities determined by calculations based on shares or other equity instruments. Where options are exercisable immediately after grant, the fair value of the liability assumed by the Company is recognized at the date of grant in the relevant cost or expense, with a corresponding increase in the liability. For cash-settled share-based payments that become exercisable after the completion of services within the waiting period or the fulfillment of specified performance conditions, the services acquired during the period are recognized as a cost or expense and a corresponding liability at the amount of the fair value of the liability assumed by the Company at each balance sheet date during the waiting period, based on the best estimate of the circumstances under which the rights will become exercisable. At each balance sheet date prior to settlement of the related liability and at the date of settlement, the fair value of the liability is remeasured and the change is recognized in profit or loss for the period.

If the granted equity instruments are cancelled during the waiting period, the Company treats the cancellation of the granted equity instruments as an acceleration of the exercise of options, and recognizes the amount to be recognized during the remaining waiting period immediately in profit or loss and recognizes capital surplus. If the employees or other parties can choose to meet the non-option conditions but fail to do so during the waiting period, the Company treats the cancellation of the granted equity instruments as a cancellation of the granted equity instruments.

38. Preferred shares, perpetual bonds and other financial instruments

The Company classifies financial instruments such as preferred shares and perpetual bonds issued, or components thereof, as financial liabilities or equity instruments upon initial recognition, based on the contractual terms of the financial instruments issued and the economic substance reflected therein, rather than solely on their legal form, and in conjunction with the definitions of financial liabilities and equity instruments:

1. Financial instruments issued are classified as financial liabilities if one of the following conditions is met

(1) Contractual obligations to deliver cash or other financial assets to other parties;

(2) A contractual obligation to exchange financial assets or financial liabilities with other parties under potentially unfavorable conditions;

(3) A non-derivative contract that is to be settled in the future with, or may be settled with, the enterprise's own equity instruments and under which the enterprise will deliver a variable amount of its own equity instruments;

(4) Derivative contracts that are to be settled in the future with, or may be settled with, the enterprise's own equity instruments, except for derivative contracts that involve the exchange of a fixed amount of its own equity instruments for a fixed amount of cash or other financial assets.

2. Financial instruments issued are classified as equity instruments if the following conditions are also met

(1) The financial instruments do not include contractual obligations to deliver cash or other financial assets to other parties or to exchange financial assets or financial liabilities with other parties under potentially unfavorable conditions;

(2) If the financial instrument is required to be or can be settled in the future with the enterprise's own equity instruments, if the financial instrument is a non-derivative, it does not include a contractual obligation to deliver a variable amount of its own equity instruments for settlement; if it is a derivative, the enterprise can only settle the financial instrument by exchanging a fixed amount of its own equity instruments for a fixed amount of cash or other financial assets.

3. Accounting treatment

For financial instruments classified as equity instruments, interest expense or dividend distribution is recognized as an appropriation of the Company's profit, their repurchase and cancellation are treated as changes in equity, and transaction costs such as fees and commissions are deducted from equity;

For financial instruments classified as financial liabilities, interest expense or dividend distribution is treated

as borrowing costs in principle, and gains or losses arising from their repurchase or redemption are recognized in profit or loss for the current period, while transaction costs such as fees and commissions are included in the initial measurement amount of the instruments issued.

39. Income

Accounting policies used for revenue recognition and measurement

The Company is required to comply with the disclosure requirements in respect of the solid mineral resources industry as set out in "No. 3 of the Shenzhen Stock Exchange's Self-Regulatory Guidelines for Listed Companies - Disclosure of Industry Information" The Company's revenues are mainly derived from the following types of business:

(1) Sales of electric motor products; (2) Lithium mining and lithium salt manufacturing and sales.

1. General principles of revenue recognition

The Company recognizes revenue based on the transaction price apportioned to that performance obligation when the performance obligation in the contract is satisfied, i.e., when the customer obtains control of the related goods or services.

Obligation to perform means a contractual commitment by the Company to transfer clearly distinguishable goods or services to the customer.

Acquiring control of a relevant good means being able to dominate the use of that good and derive almost full economic benefit from it.

The Company evaluates a contract on its inception date, identifies each individual performance obligation included 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. If any of the following conditions are met, the performance obligation is performed within a certain period of time, and the Company recognizes revenue over a period of time in accordance with the progress of performance: (1) the customer obtains and consumes the economic benefits from the Company's performance at the same time the Company performs the performance; (2) the customer is able to control the merchandise that is in the process of being constructed by the Company during the course of performance; (3) the merchandise that the Company produces in the course of the performance has a non-substitutable use and the Company is entitled to receive payment for the cumulative portion of performance completed to date throughout the term of the contract. Otherwise, the Company recognizes revenue at the point at which the customer obtains control of the related goods or services.

For performance obligations to be fulfilled within a certain period of time, the Company uses the input method to determine the appropriate progress of performance based on the nature of the goods and services. The input method determines the progress of performance based on the Company's inputs to fulfill the performance obligations. When the progress of performance is not reasonably determinable, the Company recognizes revenue at the amount of costs incurred until the progress of performance is reasonably determinable, if the costs incurred are expected to be reimbursed.

2. Specific methods of revenue recognition

The Company is mainly engaged in the production and sale of products of electric motor products, lithium mining resources extracts, lithium carbonate and new energy buses. The Company's revenue from the sale of goods belongs to the fulfillment of performance obligations at a certain point in time, and the specific criteria for revenue recognition are set out below:

Export business: Sales revenue is recognized at the point when the customer obtains control of the goods as agreed in the export sales contract, and revenue from the sale of products is generally recognized after the export business has completed the customs clearance and export formalities and has been delivered to the carrier;

Domestic sales: Sales revenue is recognized at the point when the merchandise is delivered to the customer in accordance with the contract and the customer has signed for and accepted the merchandise, the major risks and rewards of ownership of the merchandise have been transferred, and the customer obtains control of the merchandise.

3. Principles of revenue treatment for specific transactions

(1) Contracts with sales return clauses

Revenue is recognized at the amount of consideration to which the customer is expected to be entitled as a result of the transfer of goods to the customer (i.e., excluding amounts expected to be refunded as a result of a sales return), and a liability is recognized at the amount expected to be refunded as a result of a sales return, at the time the customer obtains control of the related goods.

The carrying value of merchandise expected to be returned at the time of sale, less the costs expected to be incurred in recovering that merchandise, including the impairment in the value of the returned merchandise, is accounted for under "cost of returned goods receivable".

(2) Contracts with quality assurance clauses

Assess whether the quality assurance provides a separate service over and above the assurance to the customer that the goods sold meet established standards. If the company provides an additional service, it is accounted for as a separate performance obligation in accordance with the provisions of the revenue standard; otherwise, the quality assurance liability is accounted for in accordance with the provisions of the accounting standard on contingencies.

(3) Sales contracts with additional purchase options for customers

The Company assesses whether the option provides a significant right to the customer. If a significant right is provided, the transaction price is apportioned to the performance obligation as a single performance obligation, and the corresponding revenue is recognized when the customer exercises the purchase option in the future to obtain control of the relevant merchandise, or when the option lapses. If the individual selling price of the customer's additional purchase option is not directly observable, it is reasonably estimated by taking into account all relevant information, such as the difference between the discounts that the customer would receive if the customer exercised and did not exercise the option, and the likelihood that the customer will exercise the option.

(4) buyout

1) Contracts with repurchase obligations as a result of forward arrangements with customers: In this case, the customer does not obtain control of the relevant merchandise at the point of sale, and is therefore accounted for accordingly as a leasing transaction or a financing transaction. Where the repurchase price is lower than the original selling price, it is regarded as a leasing transaction and is accounted for in accordance with the relevant provisions of the Accounting Standards for Leasing; where the repurchase price is not lower than the original selling price, it is regarded as a financing transaction, and financial liabilities are recognized at the time of receipt of the payment from the customer, and the difference between the payment and the repurchase price is recognized as interest expense, etc., in the period of the repurchase. If the Company does not exercise the repurchase right at maturity, the financial liability is derecognized when the repurchase right expires, and revenue is recognized at the same time.

2) Contracts with repurchase obligations at the customer's request: If the customer is assessed to have a significant economic incentive, the sale and repurchase is accounted for as a leasing transaction or a financing transaction in accordance with the provisions of this Article 1; otherwise, it is accounted for as a sales transaction with a sales return clause.

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

40. Government grants

1. Type of government grant

Government grants are monetary and non-monetary assets acquired by the Company from the government without compensation. Government grants are categorized into asset-related government grants and revenue-related government grants based on the objects of the grants as specified in the relevant government documents.

Asset-related government grants are government grants obtained by the Company for the purpose of acquiring, constructing or otherwise forming long-term assets. Government grants related to revenues are government grants other than those related to assets.

2. Recognition of government grants

Government grants are recognized at the amount receivable if, at the end of the period, there is evidence that the Company is able to comply with the relevant conditions set forth in the financial support policy and that the Company expects to receive the financial support funds. Other than that, government grants are recognized when they are actually received.

Government grants that are monetary assets are measured at the amount received or receivable. Government grants that are non-monetary assets are measured at fair value; if the fair value cannot be reliably obtained, they are measured at a nominal amount (RMB1). Government grants measured at nominal amounts are recognized directly in profit or loss.

3. Accounting treatment

The Company determines whether a particular type of government grant operation should be accounted for using the gross or net method based on the substance of the economic operations. Generally, the Company selects only one method for the same or similar type of government grant operation and applies that method consistently to that operation.

sports event	Accounting content
Categories of policy grants accounted for using the aggregate method	All government grants other than loan subsidies
Categories of policy grants accounted for using the net approach	discounted loan

Government grants related to assets should be offset against the carrying value of the related assets or recognized as deferred income. Government grants related to assets that are recognized as deferred income shall be recognized in profit or loss in a rational and systematic manner over the useful lives of the assets constructed or purchased.

Government grants related to income that are used to compensate enterprises for relevant expenses or losses in future periods are recognized as deferred income and are credited to current profit or loss or charged to related costs in the period in which the relevant expenses or losses are recognized; those that are used to compensate enterprises for relevant expenses or losses that have already been incurred are credited directly to current profit or loss or charged to related costs when they are acquired.

Government grants related to the ordinary activities of an enterprise are recognized in other income or offset against related costs and expenses; government grants not related to the ordinary activities of an enterprise are recognized in non-operating income and expenses.

Government grants received in relation to policy preferential loan subsidies are offset against the related borrowing costs; where loans with policy preferential interest rates are obtained from lending banks, the actual amount of borrowings received is taken as the recorded value of the borrowings, and the related borrowing costs are calculated on the basis of the principal amount of the borrowings and the interest rate of such policy preferential rates.

When a recognized government grant is to be returned, the carrying amount of the asset is adjusted if the initial recognition reduces the carrying amount of the related asset; if there is a related deferred income balance, the carrying amount of the deferred income is reduced and the excess is recognized in profit or loss for the current period; if there is no related deferred income, it is recognized directly in profit or loss for the current period.

41. Deferred income tax assets/deferred income tax liabilities

Deferred tax assets and deferred tax liabilities are recognized for differences between the tax bases of assets and liabilities and their carrying amounts (temporary differences). At the balance sheet date, deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the period in which the asset is recovered or the liability is settled.

1. Basis for recognizing deferred tax assets

Deferred tax assets arising from deductible temporary differences are recognized to the extent that it is probable that taxable income will be available against which the deductible temporary differences can be utilized, and deductible losses and tax credits can be carried forward to future years. However, deferred tax assets arising from the initial recognition of assets or liabilities are not recognized for transactions that: (1) are not business combinations; and (2) do not affect either accounting profit or taxable income or deductible losses at the time of the transaction.

Deferred tax assets are recognized for deductible temporary differences associated with investments in associates when both the following conditions are met: it is probable that the temporary differences will reverse in the foreseeable future and it is probable that future taxable income will be available against which the deductible temporary differences can be utilized.

2. Basis for recognizing deferred tax liabilities

The Company recognizes deferred income tax liabilities for taxable temporary differences between current and prior periods that are due and owing. However, it does not include:

(1) Temporary differences arising from the initial recognition of goodwill;

(2) A temporary difference arising from a transaction or event that is not a result of a business combination and that, at the time it occurs, affects neither accounting profit nor taxable income (or deductible losses).

(3) For taxable temporary differences associated with investments in subsidiaries and associates, the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

3. Deferred income tax assets and deferred income tax liabilities are stated at net amounts after offsetting when the following conditions are simultaneously met

(1) The Company has a legal right to settle current income tax assets and current income tax liabilities on a net basis;

(2) Deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the same taxable entity or on different taxable entities, but in each future period in which deferred tax assets and deferred tax liabilities are reversed in a material way, the taxable entities involved intend to either settle the current income tax assets and current income tax liabilities on a net basis or to acquire the assets and settle the liabilities simultaneously.

42. Leasing

(1) Accounting for operating leases

The Company recognizes lease receipts under operating leases as rental income using the straight-line method or other systematic and reasonable methods in each period of the lease term; capitalized initial direct costs incurred in connection with operating leases are amortized over the lease term on the same basis as rental income recognition and are recognized in profit or loss by installments; and variable lease payments acquired in connection with operating leases that are not included in lease receipts are recognized in profit or loss in the current period when they are The variable lease payments relating to operating leases that are not recognized as lease receipts are recognized in profit or loss when they are actually incurred.

(2) Accounting for finance leases

On the commencement date of the lease term, the Company recognizes a finance lease receivable for the finance lease and derecognizes the finance lease asset.

On initial measurement of a finance lease receivable, the finance lease receivable is recorded at the sum of the unguaranteed residual value and the present value of the lease receipts not yet received at the commencement date of the lease term, discounted at the interest rate implicit in the lease. Lease receivables include:

1) Fixed payments net of amounts related to lease incentives and Substantial fixed payments;

2) Variable lease payments that depend on an index or ratio;

3) Where it is reasonably certain that the lessee will exercise the purchase option, the lease receipts include the exercise price of the purchase option;

4) Lease receipts include payments required to be made by the lessee to exercise the option to terminate the lease where the lease term reflects the fact that the lessee will exercise the option to terminate the lease;

5) The residual value of the guarantee provided to the lessor by the lessee, a party related to the lessee, and an independent third party who is financially capable of fulfilling the guarantee obligation.

The Company calculates and recognizes interest income for each period of the lease term based on the fixed interest rate embedded in the lease, and variable rentals acquired that are not included in the measurement of the net investment in the lease.

43. Other significant accounting policies and accounting estimates

(i) Termination of operations

The Company recognizes as discontinued operations components that have been disposed of or classified as held for sale and can be separately distinguished in operations and in the preparation of financial statements when one of the following conditions is met:

1. The component represents a separate principal business or a major area of operation.

2. The component is part of a proposed disposal plan for a separate major business or a major operating area.

3. The component is a subsidiary acquired solely for the purpose of re-sale.

(ii) Production safety costs

Production safety fees collected by the Company in accordance with national regulations are recognized as part of the cost of the related products or current profit or loss, and are also credited to the "special reserve" account. When the safety production fee is used, if it is an expense, it is directly deducted from the special reserve. If a fixed asset is formed, the expenditure incurred is summarized under the "construction in progress" account and recognized as a fixed asset when the safety project is completed and reaches its intended useable state; at the same time, the special reserve is deducted according to the cost of forming the fixed asset and accumulated depreciation of the same amount is recognized. No depreciation will be charged on the fixed assets in subsequent periods.

The Company is required to comply with the disclosure requirements of the solid mineral resources industry in the "No. 3 Self-Regulatory Guidelines for Listed Companies of the Shenzhen Stock Exchange - Disclosure of Industry Information

44. Significant accounting policies and changes in accounting estimates

(1) Changes in significant accounting policies

☐ Applicable ☑ Not applicable

(2) Significant changes in accounting estimates

☐ Applicable ☑ Not applicable

(3) Adjustments to financial statements at the beginning of the year of first implementation for new accounting standards effective from 2023

☐ Applicable ☑ Not applicable

45. Other

VI. Taxes

1. Major tax types and rates

tax types	taxable basis	duty rate
value-added tax (VAT)	Domestic sales; provision of processing, repair and assembly services; and import of goods; provision of tangible movable property leasing services; provision of construction and real estate leasing services. Services, sale of real estate, transfer of land use rights; other taxable sales of services; sales of services other than oil and gas of exported goods; cross-border taxable sales of service behavior	13%, 9%, 6%, 0%
Urban maintenance and construction tax	Amount of turnover tax payable	1%, 5%, 7%
corporate income tax	taxable income	15% or 25%, etc.
property tax	70% of the original value of the property (or rental income) taxable basis	1.2% (12%)

resource tax	Sales of taxable resource products	6%

Disclosure of the existence of taxable entities with different corporate income tax rates

Name of taxable entity	Income tax rate
Company	25%
Hangzhou MIG Motor Co.	15%
Jiangxi Gangte Electric Co.	15%
Yichun Yinli New Energy Co.	15%
Tianjin Xiqing Huaxing Motor Manufacturing Co.	15%
Yüehl Motor & Energy Technology GmbH & Co.	15%
Ekom, Germany	15%
Other subsidiaries	25%

2. Tax incentives

(1) On December 16, 2021, Hangzhou MIG Electric Co., Ltd. obtained the Certificate of High and New Technology Enterprise No. GR202133004936, which is valid for three years. In accordance with the relevant provisions of the Enterprise Income Tax Law and its Implementing Regulations, Hangzhou MIG Electric Machinery Co., Ltd. is entitled to enjoy the preferential policy of paying enterprise income tax at a reduced rate of 15% during the validity period.

(2) Jiangxi Jiangte Electric Co., Ltd. obtained the Certificate of High and New Technology Enterprise No. GR202036001039 on September 14, 2020, which is valid for three years. In accordance with the relevant provisions of the Enterprise Income Tax Law and its Implementing Regulations, the company is entitled to enjoy the preferential policy of paying enterprise income tax at a reduced rate of 15% during the validity period.

(3) On November 4, 2022, Yichun Yinlithium New Energy Co., Ltd. obtained the Certificate of High and New Technology Enterprise (No. GR202236000993), which is valid for three years. In accordance with the relevant provisions of the Enterprise Income Tax Law and its Implementing Regulations, Yichun Silver Lithium New Energy Co., Ltd. is entitled to enjoy the preferential policy of paying enterprise income tax at a reduced rate of 15% during the validity period.

(4) Ltd. obtained the Certificate of High-tech Enterprise (No. GR202112000410) on October 9, 2021, which is valid for three years. In accordance with the relevant provisions of the Enterprise Income Tax Law and its Implementation Regulations, it is entitled to enjoy the preferential policy of paying enterprise income tax at a reduced rate of 15% during the validity period.

3. Other

VII. Notes to the consolidated financial statements

1. Currency funds

Unit: Yuan

sports event	Closing balance	Opening balance
(accountancy)	234,873.08	91,923.06
a bank account	596,601,451.96	604,339,436.97
Other monetary funds	553,137,008.85	397,868,104.53
add up the total	1,149,973,333.89	1,002,299,464.56
Of which: total deposits abroad	2,970,278.75	2,084,564.32
Total amount with restrictions on use due to mortgages, pledges or freezes, etc.	571,242,478.60	416,761,693.45

Other notes

A breakdown of these restricted monetary funds is shown below:

item item	Closing balance	Opening balance
Banker's acceptance deposit	541,755,792.01	389,010,439.17
Judicially frozen bank deposits	19,726,357.47	19,500,000.00

Mine Ecological Rehabilitation Fund	9,760,329.12	8,251,254.28
Total composite	571,242,478.60	416,761,693.45

(1) As of June 30, 2023, the Company issued outstanding bank acceptance bills of $922,564,286.94 secured by pledges of bank deposits of RMB541,755,792.01 and other guarantees, as described in Note VII. Note 81;

(2) As of June 30, 2023, the Company has been sued for civil disputes and $19,726,357.47 of the Company's funds have been judicially frozen, as detailed in Note XIV.2.

(1).1. (1).

2. Financial assets held for trading

Unit: Yuan

sports event	Closing balance	Opening balance
Financial assets at fair value through profit or loss	4,003,220.66	2,443,863.66
Among them:		
Of which: Investments in equity instruments	4,003,220.66	2,443,863.66
Among them:		
add up the total	4,003,220.66	2,443,863.66

Other notes

3. Derivative financial assets

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes

4. Notes receivable

(1) Notes receivable are presented in a categorized manner

Unit:

sports event	Closing balance	Opening balance

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	accruals ratio precedent		sum of money	proportions	sum of money	accruals ratio precedent	
it (refers sth. preceding it) Center:										
Among them:										

Provision for bad debts by portfolio: 0

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals

Description of the basis for determining the portfolio: Provision for bad debts is made on a portfolio basis:

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals

A description of the basis for determining the portfolio:

If the bad debt provision for notes 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

(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	(sth. or sb) else	

of which the amount of bad debt provision recovered or reversed during the period is significant:

☐ Applicable ☑ Not applicable

(3) Notes receivable pledged by the Company at the end of the period

Unit: Yuan

sports event	Amount pledged at the end of the period

(4) Notes receivable end of period that have been endorsed or discounted by the Company and are not yet due at the balance sheet date

Unit: Yuan

sports event	Amounts derecognized at the end of the period	Amounts not derecognized at the end of the period

(5) Notes converted to accounts receivable by the company at the end of the period due to non-performance by the issuer

Unit: Yuan

sports event	Amount transferred to accounts receivable at end of period

Other notes:

(6) Actual write-off of notes receivable during the period

Unit: Yuan

sports event	Amount written off

Among the significant notes receivable write-offs:

Unit: Yuan

Name of unit	Nature of notes receivable	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether or not the amount was paid by the affiliated come about

Note on write-off of notes receivable:

5. 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	
Accounts receivable provisioned for bad debts on an individual basis	9,450,138.69	1.31%	9,450,138.69	100.00%		10,368.903.29	1.62%	10,368.903.29	100.00%	
Among them:										
Accounts receivable with provision for bad debts by portfolio	712,127,119.86	98.69%	77,898.693.09	10.94%	634,228,426.77	628,551,832.86	98.38%	75,140.260.28	11.95%	553,411,572.58
Among them:										
age group close	628,638,178.19	87.12%	77,898.693.09	12.39%	550,739,485.10	545,062,891.19	85.31%	75,140.260.28	13.79%	469,922,630.91
high risk combinatorial	83,488.941.67	11.57%		0.00%	83,488.941.67	83,488.941.67	13.07%			83,488.941.67
add up the total	721,577,258.55	100.00%	87,348.831.78		634,228,426.77	638,920,736.15	100.00%	85,509.163.57		553,411,572.58

Provision for bad debts by individual item: 9,450,138.69

Unit: Yuan

name (of a thing)	Closing balance			
	Carrying amount	provision for bad debts	Percentage of accruals	Reasons for the provision
GT GROUP OIMITED	6,804,994.24	6,804,994.24	100.00%	a dispute over quality
Other microaggregates	2,645,144.45	2,645,144.45	100.00%	
add up the total	9,450,138.69	9,450,138.69		

Provision for bad debts by portfolio: 77,898,693.09

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals
Within 1 year	513,867,108.67	25,712,985.74	5.00%
1-2 years	45,794,401.35	4,579,440.12	10.00%
2-3 years	20,272,164.92	4,054,423.83	20.00%
3-4 years	6,521,538.02	3,260,769.02	50.00%
4-5 years	3,783,781.71	1,891,890.86	50.00%
More than 5 years	38,399,183.52	38,399,183.52	100.00%
add up the total	628,638,178.19	77,898,693.09	

A description of the basis for determining the portfolio:

Provision for bad debts is made on a portfolio basis:

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals

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	Closing balance
Up to and including 1 year	513,867,108.67
1 to 2 years	45,794,401.35
2 to 3 years	25,259,378.44
More than 3 years	136,656,370.09
3 to 4 years	12,156,207.51
4 to 5 years	83,806,666.41
More than 5 years	40,693,496.17
add up the total	721,577,258.55

（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	(sth. or sb) else	
A single provision for expected credit losses should payables	9,450,138.69					9,450,138.69
Provision for expected credit losses on a portfolio basis accounts receivable	76,059,024.88	2,434,148.31	570,838.15	23,641.95		77,898,693.09
add up the total	85,509,163.57	2,434,148.31	570,838.15	23,641.95		87,348,831.78

of which the amount of bad debt provision recovered or reversed during the period is significant:

Unit: Yuan

Name of unit	Amount recovered or reversed	Recovery method

(3) Actual accounts receivable written off during the period

Unit: Yuan

sports event	Amount written off
Accounts receivable actually written off	23,641.95

Among the 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:

(4) Top five accounts receivable by party owed at end of period

Unit: Yuan

Name of unit	Closing balance of accounts receivable	Percentage of total accounts receivable closing balance	Closing balance of provision for bad debts
Client 1	83,488,941.67	11.57%	
Client 2	30,012,891.93	4.16%	1,500,644.60
Client 3	29,510,800.00	4.09%	2,064,390.00
Client 4	29,402,388.77	4.07%	1,470,119.44
Client 5	24,865,455.75	3.45%	1,243,272.79
add up the total	197,280,478.12	27.34%	

(5) Receivables derecognized due to transfer of financial assets

(6) Amounts of assets and liabilities resulting from the transfer of receivables and continuing involvement

Other notes:

6. Receivables financing

Unit: Yuan

sports event	Closing balance	Opening balance
banker's acceptance	765,242,850.20	1,186,740,144.26
commercial promissory note	5,105,454.00	2,417,678.01
add up the total	770,348,304.20	1,189,157,822.27

Changes in receivables financing during the period and changes in fair value

☑Applicable ☐Not Applicable

The Company believes that the fair value of the receivable financing measured at fair value through other comprehensive income is the same as the carrying value because the remaining term is not long but the difference between the effective interest rate and the market interest rate is not significant.

If the provision for impairment of receivables financing is based on the general model of expected credit losses, disclose information about the provision for impairment by referring to the disclosure for other receivables:

☑Applicable ☐Not Applicable

1. Provision for bad debts on commercial acceptances

provision for bad debts	end of term
Opening balance	120,883.90
Provision for the current period	180,913.80
Reversal during the period	46,525.00
Write-offs during the period	-
Write-offs during the period	-
Other changes	-
Closing balance	255,272.70

The Company considers that the accepting banks of the bank acceptances held have high credit ratings and there is no significant credit risk, therefore, no provision for impairment has been made; for the commercial acceptances held, a provision for impairment has been made as the drawer has certain credit risk, and the provision for impairment is recognized in other comprehensive income, and any impairment loss or gain is recognized in profit or loss for the current period, and it does not decrease the carrying value of the financial assets in the balance sheet The provision for impairment is recognized in other comprehensive income and the impairment loss or gain is recognized in profit or loss for the current period, and does not reduce the carrying amount of the financial asset as stated in the balance sheet.

Other notes:

7. 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	76,614,031.01	97.70%	57,866,102.27	98.70%
1 to 2 years	1,142,358.23	1.46%	514,152.30	0.88%
2 to 3 years	539,995.00	0.69%	183,792.41	0.31%
More than 3 years	118,106.26	0.15%	62,374.78	0.11%
add up the total	78,414,490.50		58,626,421.76	

Explanation of the reasons why prepayments aged more than one year and with significant amounts have not been settled in a timely manner:

(2) Top five prepayments with closing balances, grouped by prepayment recipient

Name of unit	Closing amount	Percentage of total prepayments of (%)	Advance payment time	Reasons for non-liquidation
Supplier 1	7,871,916.31	10.03%	June 2023	Advance payment for fuel as per contract
Supplier 2	7,000,034.41	8.93%	June 2023	Prepayment for

				materials on contract basis
Supplier 3	2,272,938.41	2.90%	June 2023	Prepayment for materials on contract basis
Suppliers 4	2,231,440.00	2.85%	October 2022	Prepayment for materials on contract basis
Suppliers 5	2,139,653.40	2.73%	June 2023	Prepayment for materials on contract basis
Total	21,515,982.53	27.44%		

Other notes:

8. Other receivables

Unit: Yuan

sports event	Closing balance	Opening balance
Other receivables	183,231,054.19	165,622,778.43
add up the total	183,231,054.19	165,622,778.43

(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 determining it

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 dividends receivable aged over 1 year

Unit: Yuan

Project (or investee)	Closing balance	age of accounts	Reasons for non-recoveries	Whether impairment has occurred and the basis for determining it

3) Provision for bad debts

☐ Applicable
☑ Not Applicable
Other
Description:

（3） Other receivables

1) Breakdown of other receivables by nature of payment

Unit: Yuan

Nature of payment	Closing book balance	Opening balance
margin (in derivative trading)	87,490,481.09	74,722,230.63
reserve fund	2,011,637.79	1,783,957.71
short term loan	188,642,166.50	301,553,426.66
advance (of funds)	33,718,221.77	33,892,028.20
(sth. or sb) else	14,619,677.73	8,100,308.27
add up the total	326,482,184.88	420,051,951.47

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 at January 1, 2023		153,505,567.66	100,923,605.38	254,429,173.04
Balance at January 1, 2023 in the current period				
Provision for the current period	1,342,528.13	37,782.46		1,380,310.59
Reversal during the period		-51,435,249.10	-61,123,103.84	-112,558,352.94
Balance at June 30, 2023	1,342,528.13	102,108,101.02	39,800,501.54	143,251,130.69

Changes in the carrying amount of the provision for losses that are material during the period

☐ Applicable

☑ Not Applicable

Disclosure by Ageing

Unit: Yuan

age of accounts	Closing balance
Up to and including 1 year	47,742,625.89
1 to 2 years	1,897,895.10
2 to 3 years	2,116,132.51
More than 3 years	274,725,531.38
3 to 4 years	189,248,139.92
4 to 5 years	34,454,201.32
More than 5 years	51,023,190.14
add up the total	326,482,184.88

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	(sth. or sb) else	

Individual bad debt provision for other accounts receivable	100,923,605.38		61,123,103.84			39,800,501.54
Provision for bad debts by portfolio of its Other receivables	153,505,567.66	1,380,310.59	51,435,249.10			103,450,629.15
add up the total	254,429,173.04	1,380,310.59	112,558,352.94			143,251,130.69

Of these, the amount of the 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 or not the amount was paid by the affiliated come about

Note on write-off of other receivables:

5) Top five other accounts receivable with closing balances, grouped by party owed

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
Client 1	(sth. or sb) else	206,147,854.58	3-4 years	63.14%	98,158,802.29
Client 2	margin (in derivative trading)	63,074,470.89	4-5 years	19.32%	9,615,548.99
Client 3	Transfer of advances	33,718,097.71	3-4 years	10.33%	28,660,383.05
Client 4	(sth. or sb) else	7,675,000.00	Within 1 year	2.35%	383,750.00
Client 5	margin (in derivative trading)	2,800,000.00	Within 1 year	0.86%	140,000.00
add up the total		313,415,423.18		96.00%	136,958,484.33

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

7) Other receivables derecognized due to transfer of financial assets

8) Amounts of assets and liabilities resulting from the transfer of other receivables with continuing involvement

Other notes:

9. Inventory

Is the company subject to disclosure requirements for the real estate industry 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	323,774,932.62	19,389,910.29	304,385,022.33	652,546,084.39	18,879,874.63	633,666,209.76
in product	139,419,237.97	6,302,217.00	133,117,020.97	138,291,695.18	6,632,243.29	131,659,451.89
merchandise in stock	190,354,021.64	28,543,835.05	161,810,186.59	411,425,683.91	28,172,210.88	383,253,473.03
swing space	906,918.16	110,054.69	796,863.47	1,095,841.72	110,054.69	985,787.03
Issuance of goods	2,047,903.24	0.00	2,047,903.24	2,302,249.37		2,302,249.37
Homemade semi-finished products	12,163,851.70	1,269,890.73	10,893,960.97	12,642,588.62	931,373.91	11,711,214.71
Commissioned materials	14,334,975.93	0.00	14,334,975.93	14,377,152.81		14,377,152.81
add up the total	683,001,841.26	55,615,907.76	627,385,933.50	1,232,681,296.00	54,725,757.40	1,177,955,538.60

(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)	(sth. or sb) else	Reversal or write-off	(sth. or sb) else	
raw materials	18,879,874.63	839,559.02	48,799.95	378,323.31		19,389,910.29
in product	6,632,243.29			330,026.29		6,302,217.00
merchandise in stock	28,172,210.88	655,889.14		284,264.97		28,543,835.05
swing space	110,054.69					110,054.69
Homemade semi-finished products	931,373.91	338,516.82				1,269,890.73
add up the	54,725,757.40	1,833,964.98	48,799.95	992,614.57		55,615,907.76

total						

(3) Explanation of closing balance of inventories containing amounts capitalized for borrowing costs

(4) Explanation of the current amortization amount of contract performance costs 10. Contract assets

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying amount	provision for impairment	book value	Carrying amount	provision for impairment	book value

The amount of and reasons for significant changes in the carrying value of contract assets during the period:

Unit: Yuan

sports event	Amount of change	Reason for change

If the provision for impairment of contract assets is based on the general model of expected credit losses, disclose information about the provision for impairment by referring to the disclosure for other receivables:

☐ Applicable ☑ Not applicable

Provision for impairment of contract assets during the period:

Unit: Yuan

sports event	Provision for the current period	Reversal during the period	Write-offs/cancellations during the period	rationale

Other notes

11. Assets held for sale

Unit: Yuan

sports event	Closing book balance	provision for impairment	Closing book value	fair value	Projected disposal costs	Estimated disposal time

Other notes

12. Non-current assets due within one year

Unit: Yuan

sports event	Closing balance	Opening balance

Significant debt investments/other debt investments

Unit: Yuan

debenture program	Closing balance				Opening balance			
	nominal value	coupon rate	effective interest rate	maturity (of an investment bond)	nominal value	coupon rate	effective interest rate	maturity (of an investment bond)

Other notes:

13. Other current assets

Unit: Yuan

sports event	Closing balance	Opening balance
Value-added tax to be certified, tax credits to be applied	106,397,509.60	83,609,903.62
cost to be amortized	14,532.12	
Short-term debt investments	357,852,588.57	306,503,694.44
Enterprise income tax prepayment	51,340,093.45	899,057.98
add up the total	515,604,723.74	391,012,656.04

Other notes:

14. Debt investments

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying amount	provision for impairment	book value	Carrying amount	provision for impairment	book value

Significant debt investments

Unit: Yuan

debenture program	Closing balance				Opening balance			
	nominal value	coupon rate	effective interest rate	maturity (of an investment bond)	nominal value	coupon rate	effective interest rate	maturity (of an investment bond)

Provision for impairment

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 at January 1, 2023 current period				

Changes in the carrying amount of the provision for losses that are material during the period

☐ Applicable

☑ Not

Applicable

Other

Description:

15. Other debt investments

Unit: Yuan

sports event	Opening balance	Accrued interest	Change in fair value during the period	Closing balance	(manufacturing, production etc) costs	Cumulative fair value changes	Cumulative provision for losses recognized in other comprehensive income	note

Significant other debt investments

Unit: Yuan

Other debt projects	Closing balance				Opening balance			
	nominal value	coupon rate	effective interest rate	maturity (of an investment bond)	nominal value	coupon rate	effective interest rate	maturity (of an investment bond)

Provision for impairment

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 at January 1, 2023 current period				

Changes in the carrying amount of the provision for losses that are material during the period

☐ Applicable

☑ Not Applicable Other Description:

16. Long-term receivables

(1) Long-term receivables

Unit: Yuan

sports event	Closing balance			Opening balance			Discount rate range
	Carrying amount	provision for bad debts	book value	Carrying amount	provision for bad debts	book value	
installments payee	30,263,886.25	22,903,958.90	7,359,927.35	32,799,886.25	24,201,958.90	8,597,927.35	
sells merchandise							
add up the total	30,263,886.25	22,903,958.90	7,359,927.35	32,799,886.25	24,201,958.90	8,597,927.35	

Impairment of bad debt provisions

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 at January 1, 2023		2,225,283.50	21,976,675.40	24,201,958.90
Balance at January 1, 2023 current period				
Write-offs during the period		1,158,000.00	140,000.00	1,298,000.00
June 30, 2023 Remaining horizontal tablet or inscribed board		1,067,283.50	21,836,675.40	22,903,958.90

Changes in the carrying amount of the provision for losses that are material during the period

☐ Applicable ☑ Not applicable

(2) Long-term receivables derecognized due to transfer of financial assets

(3) Amounts of assets and liabilities resulting from the transfer of long-term receivables with continuing involvement

Other notes

17. Long-term equity investments

Unit: Yuan

investee (in finance)	Opening balance (book value)	Increase/decrease during the period								Closing balance (Carrying value)	Closing balance of provision for impairment
		Additional investments	Reduced investment	Gains and losses on investments recognized under the equity method	Adjustments to other comprehensive income	Other changes in equity	Declaration of cash dividends or profits	provide for impairment	(sth. or sb) else		
I. Joint ventures											
II. Associated enterprises											
Jiangxi Jiangjin Lithium Co. firms	3,500,000.00									3,500,000.00	0.00
Japan Four Link	7.42								0.45	7.87	24,978,158.69
Japan Oak	7.43								0.45	7.88	6,514,456.39
Yichun Mingyue Station Resort Hotel has a limited company		11,635,000.00		664.86					-1,246,178.70	10,389,486.16	
Yifeng Linte Lithium New Energy The Source Limited		12,250,000.00		-349,660.44						11,900,339.56	
department (under a ministry)											

Subtotal	3,500,014.85	23,885,000.00		-348,995.58					-1,246,177.80	25,789,841.47	31,492,615.08
add up the total	3,500,014.85	23,885,000.00		-348,995.58					-1,246,177.80	25,789,841.47	31,492,615.08

Other notes

18. Investments in other equity instruments

Unit: Yuan

sports event	Closing balance	Opening balance

Itemized disclosure of investments in non-trading equity instruments for the period

Unit: Yuan

Project name	Dividend income recognized	Cumulative gains	Cumulative losses	Transfer from other comprehensive income to retained earnings	Original designation as at fair value through other comprehensive income reason	Reasons for transfer of other comprehensive income to retained earnings

Other notes:

19. Other non-current financial assets

Unit: Yuan

sports event	Closing balance	Opening balance
Investments in equity instruments	160,007.88	160,007.42
add up the total	160,007.88	160,007.42

Other notes:

20. Investment properties

(1) Investment properties using the cost-measurement model

☐ Applicable ☑ Not applicable

(2) Investment properties using the fair value measurement model

☐ Applicable ☑ Not applicable

(3) Status of investment properties with outstanding certificates of title

Unit: Yuan

sports event	book value	Reasons for non-completion of title deeds

Other notes

21. Fixed assets

Unit: Yuan

sports event	Closing balance	Opening balance
fixed assets	1,791,791,600.32	1,862,754,913.61
add up the total	1,791,791,600.32	1,862,754,913.61

(1) Fixed assets

Unit: Yuan

sports event	Houses and buildings	machinery and equipment	Transportation equipment	office equipment	Other equipment	add up the total
i. Original book value:						
1. Opening balance horizontal tablet or inscribed board	1,266,188,997.26	1,501,718,164.22	30,660,906.53	33,952,459.75	6,507,275.24	2,839,027,803.00
2. Increase during the period	3,421,408.14	12,261,866.11	7,833,943.95	884,509.63	1,256,662.90	25,658,390.73
(1) procurement	2,921,059.02	12,054,197.53	7,833,943.95	725,004.18	1,246,162.90	24,780,367.58
(2) Transfer from construction in progress					10,500.00	10,500.00
(3) Increase in business combinations						
(4) Other increases						
(5) Foreign currency statements translation differences	500,349.12	207,668.58		159,505.45		867,523.15
3. Decrease during the period	198,198.11	5,498,238.04	2,091,783.13	33,741.86	53,558.46	7,875,519.60
(1) Disposal or scrapping	198,198.11	5,498,238.04	2,091,783.13	33,741.86	53,558.46	7,875,519.60
4. Closing balance horizontal tablet	1,269,412,207.29	1,508,481,792.29	36,403,067.35	34,803,227.52	7,710,379.68	2,856,810,674.13

or inscribed board						
II. Accumulated depreciation						
1. Opening balance horizontal tablet or inscribed board	316,675,772.41	586,812,375.74	18,387,205.28	27,760,699.29	4,570,701.10	954,206,753.82
2. Increase during the period	27,165,318.52	64,466,638.37	1,562,502.90	730,928.31	480,443.54	94,405,831.64
(1) make provision for (capital requirements)	26,913,354.94	64,362,061.56	1,562,502.90	650,605.27	480,443.54	93,968,968.21
(2) Foreign currency statements translation differences	251,963.58	104,576.81		80,323.04		436,863.43
3. Decrease during the period	117,902.11	3,618,321.75	1,843,693.53	27,778.12	51,951.71	5,659,647.22
(1) Disposal or scrapping	117,902.11	3,618,321.75	1,843,693.53	27,778.12	51,951.71	5,659,647.22
4. Closing balance	343,723,188.82	647,660,692.36	18,106,014.65	28,463,849.48	4,999,192.93	1,042,952,938.24
horizontal tablet or inscribed board						
III. Provision for impairment						
1. Opening balance horizontal tablet or inscribed board		22,066,135.57				22,066,135.57
2. Increase during the period						
(1) make provision for (capital requirements)						

3. Less current period small amount						
(1) Disposal or scrapping						
4. Closing balance horizontal tablet or inscribed board		22,066,135.57				22,066,135.57
IV. Carrying value						
1. Closing account nominal value	925,689,018.47	838,754,964.36	18,297,052.70	6,339,378.04	2,711,186.75	1,791,791,600.32
2. Opening book value	949,513,224.85	892,839,652.91	12,273,701.25	6,191,760.46	1,936,574.14	1,862,754,913.61

(2) Status of temporarily idle fixed assets

Unit: Yuan

sports event	Original book value	Accumulated depreciation	provision for impairment	book value	note
machinery and equipment	16,069,167.60	5,435,546.70	7,425,691.83	3,207,929.07	

(3) Fixed assets leased out through operating leases

Unit: Yuan

sports event	Closing book value
Houses and buildings	38,466,416.83

(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
Houses and buildings	151,221,758.05	New construction still in process
Houses and buildings	25,420.18	Taichung Corporation Unprocessed prior to the acquisition
Houses and buildings	6,848,538.97	The Company's land is still being used under a lease, and the related attachments The property can't be titled for now.

Other notes

(5) Liquidation of fixed assets

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes:

22. Construction in progress

Unit: Yuan

sports event	Closing balance	Opening balance
construction in progress	203,966,473.05	82,264,405.72
add up the total	203,966,473.05	82,264,405.72

(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 of 15,000 tons of lithium from lithium pyroxene Salt project	50,990,294.20		50,990,294.20	46,434,072.41		46,434,072.41
technical improvement project	129,697,898.44		129,697,898.44	34,302,306.44		34,302,306.44
Other incidental works	23,278,280.41		23,278,280.41	1,528,026.87		1,528,026.87
add up the total	203,966,473.05		203,966,473.05	82,264,405.72		82,264,405.72

(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 peri	Other decreases during the period	Closing balance	Cumulative investment in works as a percentage of	project progress	Accumulated amount of interest capitalized	Of which: Amount of interest capitalized for the period	Current interest capitalization rate	Source of funds

				od			budget					
Annual production of lithium pyroxene 15,000 Lithium salt project order (taxonomy)	406,629,500.00	46,434,072.41	4,556,221.79			50,990,294.20	89.15%	90%				equity raising
mechanic formula	567,458,734.01	34,302,306.44	95,395,592.00			129,697,898.44	88.89%	89%				(sth. or sb) else
Other odd jobs formula		1,528,026.87	21,750,253.54			23,278,280.41						(sth. or sb) else
add up the total	974,088,234.01	82,264,405.72	121,702,067.33			203,966,473.05						

(3) Provision for impairment of construction in progress during the period

Unit: Yuan

sports event	Amount accrued during the period	Reason for provision

Other notes

(4) Engineering materials

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying amount	provision for impairment	book value	Carrying amount	provision for impairment	book value

Other notes:

23. Productive biological assets

(1) Produced biological assets using the cost-measurement model

☐ Applicable ☑ Not applicable

(2) Produced biological assets using the fair value measurement model

☐ Applicable ☑ Not applicable

24. Oil and gas assets

☐ Applicable ☑ Not applicable

25. Right-to-use assets

Unit: Yuan

sports event	Houses and buildings	machinery and equipment	land use right	add up the total
I. Original book value				
1. Opening balance	1,902,315.07	885,093.73	655,539.39	3,442,948.19
2. Increase during the period				
3. Decrease during the period				
4. Closing balance	1,902,315.07	885,093.73	655,539.39	3,442,948.19
II. Accumulated				

depreciation				
1. Opening balance	961,197.17	98,343.75	72,837.71	1,132,378.63
2. Increase during the period	315,935.80	147,515.62	109,256.57	572,707.99
(1) Provision	315,935.80	147,515.62	109,256.57	572,707.99
3. Decrease during the period				
(1) Disposal				
4. Closing balance	1,277,132.97	245,859.37	182,094.28	1,705,086.62
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	625,182.10	639,234.36	473,445.11	1,737,861.57
2. Opening book value	941,117.90	786,749.98	582,701.68	2,310,569.56

Other notes:

26. Intangible assets

(1) Status of intangible assets

Unit: Yuan

sports event	land use right	franchises	Non-patented technology	hardware	mining right	prospecting right	add up the total
I. Original book value							
1. Opening balance	251,054,665.50	39,246,503.47	369,650.00	13,876,659.82	92,430,506.09	98,992,549.42	495,970,534.30

2. Increase during the period	85,213.42	704,166.66		260,980.19			1,050,360.27
(1) Acquisition				249,550.44			249,550.44
(2) In-house R&D							
(3) Increase in business combinations							
(4) Foreign currency statement translation differences horizontal tablet or inscribed board	85,213.42	704,166.66		11,429.75			800,809.83
3. Decrease during the period		566,037.72					566,037.72
(1) Disposal		566,037.72					566,037.72
4. Closing balance	251,139,878.92	39,384,632.41	369,650.00	14,137,640.01	92,430,506.09	98,992,549.42	496,454,856.85
II. Accumulated amortization							
1. Beginning of the period	42,964,282	33,470,749	369,650.00	13,314,496.13	40,771,3		130,890,56
balances	.87	.15			91.10		9.25
2. Current period Increase	2,438,127.78	2,067,885.23		50,894.06	684,117.01	164,330.70	5,405,354.78
(1) Accruals	2,362,005.91	1,438,847.20		40,683.77	684,117.01	164,330.70	4,689,984.59

(2) Foreign currency statement translation differences horizontal tablet or inscribed board	76,121.87	629,038.03		10,210.29			715,370.19
3. Decrease during the period		490,565.92					490,565.92
(1) Disposal		490,565.92					490,565.92
4. Final balances	45,402,410.65	35,048,068.46	369,650.00	13,365,390.19	41,455,508.11	164,330.70	135,805,358.11
III. Provision for impairment							
1. Beginning of the period balances		282,940.10			4,163,504.90	25,007,400.00	29,453,845.00
2. Current period Increase							
(1) Accruals							
3. Decrease during the period							
(1) Disposal							
4. Final balances		282,940.10			4,163,504.90	25,007,400.00	29,453,845.00
IV. Carrying value							
1. End of term book value	205,737,468.27	4,053,623.85		772,249.82	46,811,493.08	73,820,818.72	331,195,653.74
2. Beginni	208,090,382.63	5,492,814.22		562,163.69	47,495,610.09	73,985,149.42	335,626,120.05

ng of the period book value							

Intangible assets formed through in-house R&D at the end of the period as a percentage of intangible assets balance

（2） Status of land-use rights with outstanding title deeds

Unit: Yuan

sports event	book value	Reasons for non-completion of title deeds
land use right	491,111.10	Purchase of piecemeal land at the edge of the factory, which cannot be licensed

Other notes

27. Development expenditure

Unit: Yuan

sports event	Opening balance	Increase during the period			Decrease during the period			Closing balance
		In-house development expenditures	(sth. or sb) else		Confirmed as none shaped asset	Transfer to current period increase and decrease		
add up the total								

Other notes

28. Goodwill

(1) Original carrying amount of goodwill

Unit: Yuan

Name of investee or matters forming goodwill	Opening balance	Increase during the period		Decrease during the period		Closing balance
		resulting from a business combination	(sth. or sb) else	take care of	(sth. or sb) else	
Yichun Taichang Mine Ltd.	1,144,829.77					1,144,829.77
Yichun Yinli New Energy Co. department (under a ministry)	498,299.40					498,299.40
Jiangxi Boxin Mining limited liability company	1,122,991.49					1,122,991.49
Tianjin Xiqing District Huaxing Motor Manufacturing corporation	7,191,017.21					7,191,017.21
Jiangxi Yichun Bus factory limited company	88,881.44					88,881.44
Hangzhou MIG Motors corporation	457,864,656.43					457,864,656.43
add up the total	467,910,675.74					467,910,675.74

(2) Provision for impairment of goodwill

Unit: Yuan

Name of investee or matters forming goodwill	Opening balance	Increase during the period		Decrease during the period		Closing balance
		make provision for (capital requirements)	(sth. or sb) else	take care of	(sth. or sb) else	
Jiangxi Boxin Mining limited liability company	1,122,991.49					1,122,991.49
Tianjin Xiqing District Huaxing Motor Manufacturing corporation	7,191,017.21					7,191,017.21
Hangzhou MIG Motors corporation	409,520,256.43					409,520,256.43
add up the total	417,834,265.13					417,834,265.13

Information about the asset group or combination of asset groups in which the goodwill is located

Describe the goodwill impairment testing process, key parameters (e.g., growth rate over the forecast period when the present value of future cash flows is expected, growth rate over the stabilization period, profitability, discount rate, forecast period, etc.), and the method of recognizing goodwill impairment losses:

Impact of goodwill impairment testing

Other notes

29. Long-term amortized expenses

Unit: Yuan

sports event	Opening balance	Increase during the period	Amortization for the period	Other decreases	Closing balance
Exploration costs	33,898,324.51	5,094,036.96			38,992,361.47
Forest land replenishment for leased land repayment	36,140,290.00		187,386.38		35,952,903.62
land use cost	7,162,200.00		171,800.02		6,990,399.98
royalty	2,657,702.27		139,708.72		2,517,993.55
Mining road works	26,990,548.51	2,568,807.34	996,621.39		28,562,734.46
Protection of the geological environment in mines Conservation and rehabilitation fees	8,273,386.29		65,539.98		8,207,846.31
Mining Strip Fees	9,431,038.32		680,563.10		8,750,475.22
add up the total	124,553,489.90	7,662,844.30	2,241,619.59		129,974,714.61

Other notes

30. 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	354,958,629.59	73,033,953.22	409,945,939.93	86,943,462.24
Unrealized profit on internal transactions	599,323.68	149,830.92	142,673,326.86	35,668,331.73
Deductible losses	16,782,832.82	3,601,090.23	31,696,104.98	3,601,090.23
Accumulated depreciation	2,068,761.74	517,190.44	2,024,582.74	506,145.69
projected liability	1,153,400.00	288,350.00	1,153,400.00	288,350.00
Deferred income	43,851,395.61	6,577,709.34	43,851,395.61	6,577,709.34
equity incentive	2,549,341.56	637,335.39	2,549,341.56	637,335.39
Fair value changes	311,352.27	46,702.84	311,352.27	46,702.84
add up the total	422,275,037.27	84,852,162.38	634,205,443.95	134,269,127.46

(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
Appraisal of appreciation of assets in non-same-control business combinations	73,558,855.87	11,033,828.38	50,103,423.87	11,330,663.00
One-time pre-tax deduction for fixed liabilities	36,243,882.05	2,517,569.73	16,783,798.19	2,517,569.73
Unrealized profit on internal transactions	2,737,364.88	684,341.22	933,050.02	233,262.51
Fair value changes	3,211.47	481.72	3,211.46	481.72
add up the total	112,543,314.27	14,236,221.05	67,823,483.54	14,081,976.96

(3) Deferred tax assets or liabilities, net of offsets

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 tax assets and liabilities offset at beginning of period	Opening balance of deferred tax assets or liabilities after offsetting
Deferred tax assets		84,852,162.38		134,269,127.46
Deferred income tax liabilities		14,236,221.05		14,081,976.96

(4) Breakdown of unrecognized deferred tax assets

Unit: Yuan

sports event	Closing balance	Opening balance
Deductible losses	3,616,454,089.81	3,313,623,994.28
Provision for impairment of assets	52,199,087.77	90,237,702.70
Loss on change in fair value	151,412,184.56	144,151,077.91
add up the total	3,820,065,362.14	3,548,012,774.89

(5) The deductible losses for which no deferred tax assets have been recognized will expire in the following years

Unit: Yuan

particular year	Closing amount	Opening amount	note
2023	168,401,922.01	23,078,209.58	
2024	2,716,179,118.81	2,716,179,118.81	
2025	67,294,276.76	67,294,276.76	
2026	35,799,042.60	73,342,558.91	
2027	70,825,200.41	115,196,625.90	
2028	363,953,690.41	168,439,640.29	
2029	68,160,605.83	71,134,983.86	
2030	1,979,504.99	2,143,968.64	
2031	1,502,501.08	1,502,501.08	
2032	14,913,272.16	14,913,272.16	
2033	85,599,340.04		
open-ended	60,681,569.81	60,398,838.29	
add up the total	3,655,290,044.91	3,313,623,994.28	

Other notes

The related deductible temporary differences and deductible losses have not been recognized as deferred tax assets due to the uncertainty of whether sufficient future taxable income will be available to some of the companies.

31. Other non-current assets

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying	provision	book value	Carrying amount	provision	book value

	amount	for impairment			for impairment	
Prepayments for land	1,838,915.76		1,838,915.76			
Prepaid engineering, equipment provision	199,308,905.56		199,308,905.56	84,622,620.20		84,622,620.20
add up the total	201,147,821.32		201,147,821.32	84,622,620.20		84,622,620.20

Other notes:

32. Short-term loans

(1) Classification of short-term loans

Unit: Yuan

sports event	Closing balance	Opening balance
secured loan	20,000,000.00	10,000,000.00
Guaranteed Borrowing		399,000,000.00
Commercial paper discounting	100,000,000.00	87,000,000.00
secured borrowing		50,000,000.00
Outstanding interest payable		302,888.89
add up the total	120,000,000.00	546,302,888.89

A note on the classification of short-term borrowings:

(1) As of June 30, 2023, the Company borrowed $20.0 million from banks using buildings and land use rights as collateral, as described in Note VII. Note 81;

(2) As of June 30, 2023, the Company guaranteed the loan of $12,000.00 million (including $10,000.00 million of discounted domestic letters of credit) for its subsidiaries.

(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	interest rate on borrowed money	overdue since then	overdue interest rate

Other notes

33. Financial liabilities held for trading

Unit: Yuan

sports event	Closing balance	Opening balance
Among them:		
Among them:		

Other notes:

34. Derivative financial liabilities

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes:

35. Notes payable

Unit: Yuan

kind	Closing balance	Opening balance
banker's acceptance	922,564,286.94	848,258,549.67
add up the total	922,564,286.94	848,258,549.67

The total amount of notes payable due and unpaid at the end of the period was $0.00.

36. Accounts payable

(1) Presentation of accounts payable

Unit: Yuan

sports event	Closing balance	Opening balance
Material payables	307,038,366.49	465,084,532.33
Processing fees payable	23,152,383.95	21,232,747.52
Construction payables	14,449,416.80	51,616,191.31
Payables for equipment	152,332,414.33	90,665,523.11
Due to other	29,853,044.51	27,678,563.76
add up the total	526,825,626.08	656,277,558.03

(2) Significant accounts payable aged over 1 year

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over
Ganzhou Xinlei Rare Earth New Material Co.	3,452,390.27	Payment for materials to be settled
add up the total	3,452,390.27	

Other notes:

37. Advance receipts

(1) Presentation of receipts in advance

Unit: Yuan

sports event	Closing balance	Opening balance
add up the total		0.00

(2) Significant receipts in advance aged over 1 year

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over

Other notes:

38. Contractual liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
Electric motors received in advance	28,818,354.27	25,432,214.97
Mining-related receipts in advance	16,446,296.63	32,523,403.01
Vehicles received in advance	1,440,588.35	2,836,922.51
add up the total	46,705,239.25	60,792,540.49

Amounts and reasons for significant changes in book value during the reporting period

Unit: Yuan

sports event	Amount of change	Reason for change

39. Employee compensation 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	90,974,090.23	118,735,539.38	166,099,998.54	43,609,631.07
II. Post-employment benefits -- defined contribution plans	282,914.22	10,113,026.24	10,114,173.77	281,766.69
add up the total	91,257,004.45	128,848,565.62	176,214,172.31	43,891,397.76

(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	86,378,639.43	104,751,313.20	153,513,994.20	37,615,958.43
2. Employee benefit costs		6,932,812.66	6,824,311.82	108,500.84
3. Social security contributions	125,295.50	4,720,774.49	4,717,940.80	128,129.19
Of which: medical insurance wasteful	121,047.66	4,332,481.46	4,338,121.68	115,407.44
industrial injury insurance wasteful	4,247.84	388,293.03	379,819.12	12,721.75
4. Housing Provident Fund		426,581.00	426,581.00	
5. Funds for trade unions and staff education	4,470,155.30	1,904,058.03	617,170.72	5,757,042.61
add up the total	90,974,090.23	118,735,539.38	166,099,998.54	43,609,631.07

(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	276,800.65	9,702,691.18	9,703,799.14	275,692.69
2. Unemployment insurance premiums	6,113.57	410,335.06	410,374.63	6,074.00
add up the total	282,914.22	10,113,026.24	10,114,173.77	281,766.69

Other notes

40. Taxes payable

Unit: Yuan

sports event	Closing balance	Opening balance
value-added tax (VAT)	36,864,334.62	129,169,574.39
corporate income tax	24,965,630.41	257,461,181.79
personal income tax	7,754,225.40	3,490,748.34
Urban maintenance and construction tax	626,112.04	4,264,258.91
property tax	2,320,250.26	1,052,834.98
land use tax	1,359,688.13	2,302,718.14
resource tax	462,410.49	8,936,715.71
non-residential property	520,923.09	2,203,134.51
Education surcharge	642,286.41	3,609,604.08
Local education surcharge	428,192.90	2,406,219.86
environmental protection tax	14,634.21	13,631.43
(sth. or sb) else	23,445.00	28,650.47
add up the total	75,982,132.96	414,939,272.61

Other notes

41. Other accounts payable

Unit: Yuan

sports event	Closing balance	Opening balance
dividend payable	3,410,305.86	3,410,305.86
Other accounts payable	98,867,079.38	76,193,432.56
add up the total	102,277,385.24	79,603,738.42

(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
Social Security Fund (transfer of state-owned shares)	95,200.02	95,200.02
Dividends to minority shareholders of Huaxing Electric, a subsidiary	3,315,105.84	3,315,105.84
add up the total	3,410,305.86	3,410,305.86

Other notes, including significant dividends payable that have been outstanding for more than one year, should disclose the reason for non-payment:

（3） Other accounts payable

1） Presentation of other accounts payable by nature of payment

Unit: Yuan

sports event	Closing balance	Opening balance
warranty	40,000.00	124,750.00
Deposits and Guarantees	73,344,399.14	55,899,594.22
collect on delivery (accountancy)		1,938,293.69
freight fee	1,769,136.02	4,516,178.70
Payable for equity acquisitions or investments	5,625,000.00	
(sth. or sb) else	18,088,544.22	13,714,615.95
add up the total	98,867,079.38	76,193,432.56

2） Significant other payables aged over 1 year

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over

Other notes

42. Liabilities held for sale

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes

43. Non-current liabilities due within one year

Unit: Yuan

sports event	Closing balance	Opening balance
Long-term loans due within one year	149,500,000.00	144,063,333.33

Lease liabilities due within one year	692,592.59	885,114.29
add up the total	150,192,592.59	144,948,447.62

Other notes:

44. Other current liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
Output VAT to be transferred	9,200,652.45	7,863,980.46
add up the total	9,200,652.45	7,863,980.46

Increase or decrease in short-term bonds payable:

Unit: Yuan

Bond Name	nominal value	Issue date	Bond maturity	Issue amount	Opening balance	Current Issue	Interest at par	Amortization of premiums and discounts	Current reimbursement		Closing balance
add up the total											

Other notes:

45. Long-term loans

(1) Classification of long-term loans

Unit: Yuan

sports event	Closing balance	Opening balance
Guaranteed Borrowing	665,000,000.00	144,000,000.00
Outstanding interest payable	0.00	63,333.33
Less: Long-term loans due within one year	-149,500,000.00	-144,063,333.33
add up the total	515,500,000.00	

Notes on the classification of long-term borrowings:

(1) As of June 30, 2023, the Company guaranteed the loan of RMB41,600.00 million to its subsidiary;

(2) As of June 30, 2023, Jiangte Group, a related party, provided guarantee for the loan of RMB24,900.00 million to the Company and its subsidiaries. Other explanations, including interest rate range:

46. Bonds payable

(1) bonds payable

Unit: Yuan

sports event	Closing balance	Opening balance

(2) Increase or decrease in bonds payable (excluding other financial instruments such as preferred shares and perpetual bonds classified as financial liabilities)

Unit: Yuan

Bond Name	nominal value	Issue date	Bond maturity	Issue amount	Opening balance	Current Issue	Interest at par	Amortization of premiums and discounts	Current reimbursement		Closing balance
add up the total											

(3) Explanation of conversion conditions and conversion time of convertible bonds

(4) Description of other financial instruments classified as financial liabilities

Basic Information on Preferred Stock, Perpetual Bonds and Other Financial Instruments Issued and Outstanding at the End of the Period Statement of

Changes in Preferred Stock, Perpetual Bonds and Other Financial Instruments Issued and Outstanding at the End of the Period

Unit: Yuan

Outstanding financial instruments	beginning of the period		Increase during the period		Decrease during the period		end of term	
	quantities	book value	quantities	book value	quantities	book value	quantities	book value

Description of the basis of classification of other financial instruments as financial liabilities

Other notes

47. Lease liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
housing rental	1,574,937.46	1,767,726.54
Less: unrecognized financing costs	-72,619.94	-86,238.08
Less: Lease liabilities due within one year	-692,592.59	-885,114.29
add up the total	809,724.93	796,374.17

Other notes:

48. Long-term accounts payable

Unit: Yuan

sports event	Closing balance	Opening balance

(1) Long-term accounts payable by nature of payment

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes:

(2) Specialized accounts payable

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance	Reasons for formation

Other notes:

49. Long-term employee compensation payable

(1) Statement of long-term employee compensation payable

Unit: Yuan

sports event	Closing balance	Opening balance

(2) Changes in defined benefit plans

Present value of defined benefit plan obligations:

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

Plan assets:

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

Net liability (net assets) of defined benefit plans

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

Description of the content of the defined benefit plan and the risks associated with it, the impact on the company's future cash flows, timing and uncertainty: description of the significant actuarial assumptions of the defined benefit plan and the results of the sensitivity analysis:

Other notes:

50. Projected liabilities

Unit: Yuan

sports event	Closing balance	Opening balance	Reasons for formation
Product Quality Assurance	1,153,400.00	1,153,400.00	
Mine Ecological Rehabilitation Fund	8,623,526.93	8,623,526.93	
add up the total	9,776,926.93	9,776,926.93	

Other notes, including notes on significant assumptions and estimates related to significant projected liabilities:

51. Deferred income

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance	Reasons for formation
government grant	53,195,154.28		2,545,042.92	50,650,111.36	
add up the total	53,195,154.28		2,545,042.92	50,650,111.36	

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
Electromechanical R&D and design services platform construction								Asset-related

Low-cost comprehensive utilization of lithium mica from tantalum-niobium tailings in Yichun to prepare high-purity lithium phosphate and its series of by-products supplementation help	233,750.00			233,750.00				Asset-related
Research and development of cost-effective motors and their control systems for new energy vehicles subsidy	1,389,530.00			1,222,840.00			166,690.00	Asset-related
Annual mining 1.2 million tons of lithium ceramic stone efficient comprehensive utilization project project grant	4,003,200.00			500,400.00			3,502,800.00	Asset-related
10,000 per year	3,540,626.86			44,204.99			3,496,421.87	asset-related

tons of lithium carbonate and by-products comprehensive utilization Project grants								mountain pass
Land purchase subsidy subsidize	44,028,047.42			543,847.93			43,484,199.49	asset-related mountain pass

Other notes:

52. Other non-current liabilities

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes:

53. Share capital

Unit: Yuan

	Opening balance	Increase/decrease (+, -) in current changes					Closing balance
		issue new shares	a share grant	conversion of provident fund	(sth. or sb) else	Subtotal	
Total number of shares	1,706,325,581.00						1,706,325,581.00

Other notes:

54. Other equity instruments

(1) Basic information on other financial instruments such as preferred shares and perpetual bonds issued and outstanding at the end of the period

(2) Statement of changes in preferred shares, perpetual bonds and other financial instruments issued and outstanding at the end of the period

Unit: Yuan

Outstanding financial instrume	beginning of the period		Increase during the period		Decrease during the period		end of term	
	quantiti	book	quantiti	book	quantiti	book	quantiti	book

nts	es	value	es	value	es	value	es	value

Increase or decrease in other equity instruments during the period, explanation of the reasons for the change, and the basis for the related accounting treatment: other explanations:

55. Capital surplus

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance
Capital premium (equity premium)	3,764,435,374.38	3,298,292.48		3,767,733,666.86
Other capital surplus	14,233,929.97			14,233,929.97
add up the total	3,778,669,304.35	3,298,292.48		3,781,967,596.83

Other explanations, including increases or decreases during the period and explanations of the reasons for the changes:

56. Inventory Unit

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance
buyout		48,869,215.35		48,869,215.35
add up the total		48,869,215.35		48,869,215.35

Other explanations, including increases or decreases during the period and explanations of the reasons for the changes:

57. Other comprehensive income

Unit: Yuan

sports event	Opening balance	Current period's incidence						Closing balance
		Occurrence before income tax for the period	Less: Transfer to profit or loss for the period from prior period to other comprehensive income	Less: Prior period included in 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	-1,636,448.96	1,799,195.38	114,046.51			1,685,148.87		48,699.91
Translation differences on foreign currency financial statements	-1,750,495.47	1,543,922.68				1,543,922.68		-206,572.79

Provision for credit impairment of financial assets at fair value through other comprehensive income	114,046.51	255,272.70	114,046.51			141,226.19		255,272.70
Total other comprehensive income	-1,636,448.96	1,799,195.38	114,046.51			1,685,148.87		48,699.91

Other notes, including adjustments to the effective portion of cash flow hedge gains and losses transferred to the initial recognized amount of the hedged item:

58. Earmarked reserves

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance
safety production costs	3,093,177.83	463,259.12	356,269.56	3,200,167.39
add up the total	3,093,177.83	463,259.12	356,269.56	3,200,167.39

Other explanations, including increases or decreases during the period and explanations of the reasons for the changes:

59. Surplus reserves

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance
Statutory surplus surplus	53,707,906.39			53,707,906.39
add up the total	53,707,906.39			53,707,906.39

A description of surplus surplus, including any increase or decrease during the period, and a description of the reasons for the change:

60. Undistributed profits

Unit: Yuan

sports event	the current period	previous period
Undistributed profit at the end of the previous period before adjustment	-1,274,952,203.20	-3,601,330,463.79
Adjustments to opening unappropriated profit after the period	-1,274,952,203.20	-3,601,330,463.79
Add: Net profit attributable to owners of the parent company for the period	-52,861,286.28	1,347,984,904.35
Undistributed profit at the end of the period	-1,327,813,489.48	-2,253,345,559.44

Adjust the breakdown of unappropriated earnings at the beginning of the period:

1) The impact of the retrospective adjustment due to ASBE and its related new regulations on the unappropriated earnings at the beginning of the period was $0.00.

2) , due to a change in accounting policy, affecting opening unappropriated earnings by $0.00.

3) The impact on the unappropriated earnings at the beginning of the period was $0.00 due to the correction of a material accounting error.

4) The change in the scope of consolidation due to the same control had an impact of $0.00 on the unappropriated earnings at the beginning of the period.

5) The total effect of other adjustments was $0.00 on opening unappropriated earnings.

61. 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	1,765,432,169.67	1,654,748,628.08	2,681,023,129.32	925,627,083.46
Other business	33,182,088.89	23,405,247.50	29,257,014.14	21,672,909.18
add up the total	1,798,614,258.56	1,678,153,875.58	2,710,280,143.46	947,299,992.64

Revenue-related information:

Unit: Yuan

Contract	Division 1	Division 2		add up the total

classification				
Product Type				1,798,614,258.56
Among them:				
Lithium mining and lithium salt manufacturing				1,186,511,634.97
Motor Products				569,256,921.59
automobile industry				4,758,679.23
Other main products				4,904,933.88
Other business				33,182,088.89
By Business Area				
Among them:				
domestic sale				1,767,582,969.29
sell abroad				31,031,289.27
Type of market or customer				
Among them:				
Type of contract				
Among them:				
Contracts for the sale of products				1,797,148,418.90
lease contract				1,465,839.66
By time of transfer of goods resemble				
Among them:				
Transfer at a point in time				1,798,614,258.56
Transfers within a certain point in time				
Classification by contract duration				
Among them:				
By Sales Channel				
Among them:				
add up the total				1,798,614,258.56

Information relating to performance obligations:

The Company recognizes revenue based on the transaction price apportioned to that performance obligation when the performance obligation in the contract is satisfied, i.e., when the customer obtains control of the related goods or services.

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 $46,705,239.25, of which $ is expected to be recognized as revenue in the year, $ is expected to be recognized as revenue in the year, and $ is expected to be recognized as revenue in the year.

Other notes

62. Taxes and surcharges

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Urban maintenance and construction tax	3,771,796.45	7,109,105.60
Education surcharge	2,003,850.90	3,380,674.29
resource tax	1,777,759.29	3,304,853.04
property tax	3,494,286.23	3,883,949.24
land use tax	2,950,608.97	2,696,319.82
vehicle usage tax (VUT)	11,533.13	9,537.32
non-residential property	154,308.51	147,930.33
Local education surcharge	1,335,900.61	2,281,156.08
environmental protection tax	71,261.81	11,470.36
(sth. or sb) else	31,274.65	23,284.29
add up the total	15,602,580.55	22,848,280.37

Other notes:

63. Cost of sales

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
remuneration of employees	5,200,047.12	3,881,292.25
office expenses	69,483.53	147,764.24
travel costs	1,392,796.50	521,300.39
Advertising planning costs	661,627.08	100,211.98
after-sales service fee	3,155,138.59	5,781,523.57
hospitality	2,593,280.81	1,918,574.75
packaging fee	2,500,135.16	1,974,629.80
(sth. or sb) else	1,647,391.40	451,334.86
add up the total	17,219,900.19	14,776,631.84

Other notes:

64. Administrative expenses

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
remuneration of employees	33,555,057.43	24,623,168.01
Depreciation of fixed assets	8,391,563.08	5,003,031.70
Amortization of intangible assets	3,982,110.60	3,713,676.16
office expenses	1,692,342.11	1,004,329.10
travel costs	1,183,726.52	438,973.37
Agency fees	8,942,531.53	3,837,248.48
Long-term amortized expenses	233,800.00	103,800.00
Automobile costs	886,140.07	284,011.98
utilities	2,668,332.76	1,455,498.04
green fees	3,911,293.70	880,557.36
exercise fee	3,298,292.48	
Business hospitality	3,833,800.73	1,679,750.92
(sth. or sb) else	16,604,725.33	13,275,941.96
add up the total	89,183,716.34	56,299,987.08

Other notes

65. Research and development costs

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
remuneration of employees	15,401,480.34	15,810,043.18
Directly consumed materials, fuel, power	47,028,338.70	63,743,451.30
Depreciation and amortization	6,155,779.94	5,729,594.51
Costs of certification and appraisal of R&D results	1,392,034.02	6,574,228.07
Design test commissioning costs	146,030.09	26,554.71
Other expenses	1,385,792.13	1,843,171.96
add up the total	71,509,455.22	93,727,043.73

Other notes

66. Finance costs

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
interest expense	16,805,753.13	32,239,526.49

Less: interest income	10,228,397.85	3,685,979.17
Currency exchange gains and losses	-316,383.46	-15,830.98
Interest expense on discounted notes		6,437,592.50
Bank charges and others	-10,663,389.33	-3,569,192.39
add up the total	-4,402,417.51	31,413,691.53

Other notes

67. Other gains

Unit: Yuan

Sources of generation of other benefits	Current period's incidence	Prior period's incidence
government grant	5,986,919.31	5,978,591.27
Reimbursement of handling fee for personal income tax withholding	61,003.64	96,544.87
Total composite	6,047,922.95	6,075,136.14

68. Investment income

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Income from long-term equity investments accounted for by the equity method	-348,995.58	-251,146.02
Investment income from disposal of long-term equity investments	-870,454.74	1,296,035.08
Interest income earned on debt investments during the holding period	4,332,255.24	
Investment income during the holding period of financial assets held for trading all the more	-11,029.33	
Derecognition of financial assets measured at amortized cost Gain (loss)	-3,737,467.50	
add up the total	-635,691.91	1,044,889.06

Other notes

69. Net open hedge gains

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
add up the total		0.00

Other notes

70. Gain on change in fair value

Unit: Yuan

Sources that generate gains from	Current period's incidence	Prior period's incidence

changes in fair value		
Financial assets held for trading	1,559,357.00	575,318.99
add up the total	1,559,357.00	575,318.99

Other notes:

71. Credit impairment losses

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Bad debt losses on other receivables	110,488,815.82	9,736,966.55
add up the total	110,488,815.82	9,736,966.55

Other notes

72. 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	-1,601,868.53	1,546,768.99
add up the total	-1,601,868.53	1,546,768.99

Other notes:

73. Gain on disposal of assets

Unit: Yuan

Sources of proceeds from the disposal of assets	Current period's incidence	Prior period's incidence
Gain or loss on disposal of fixed assets	-180,055.17	2,415,624.93
Total	-180,055.17	2,415,624.93

74. 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
claimant's payment		604,242.42	
Income from fines	1,010,052.32	96,818.88	1,010,052.32
(sth. or sb) else	1,621,878.67	2,161,636.06	1,621,878.67
add up the total	2,631,930.99	2,862,697.36	2,631,930.99

Government grants recognized in profit or loss:

Unit: Yuan

Subsidized projects	Issuing body	Reason for	Type of nature	Whether the subsidy affects	Whether specia	Amount incurred	Amount incurred in	Asset-related/revenue-related

		issuance		the profit and loss for the year	l subsidies	during the period	prior period	

Other notes:

75. 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
External donations	2,104,846.18	1,490,000.00	2,104,846.18
Debt restructuring losses	2,316,000.00	466,419.44	2,316,000.00
Expenditure on late payment of fines	740,282.88	801,720.81	740,282.88
claimant's payment	12,923.00	28,499.88	12,923.00
(sth. or sb) else	166,480.67	285,506.68	166,480.67
add up the total	5,340,532.73	3,072,146.81	5,340,532.73

Other notes:

76. 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	43,619,714.84	179,037,918.09
Deferred income tax expense	49,706,234.65	39,871,779.46
add up the total	93,325,949.49	218,909,697.55

(2) Process of adjusting accounting profit to income tax expense

Unit: Yuan

sports event	Current period's incidence
total profit	44,317,026.61
Income tax expense	93,325,949.49

Other notes

77. Other comprehensive income

See note 57 for details.

78. Cash flow statement items

(1) Other cash received related to operating activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
government grant	35,457,863.46	2,982,544.23
Rental income	368,601.88	1,746,966.30
Interest income	5,160,190.51	12,634,309.63
Other (including transactions)	427,367,048.96	291,331,285.37
add up the total	468,353,704.81	308,695,105.53

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
sales expense	10,694,845.23	9,534,697.19
Administrative expenses and research and development expenses	44,218,120.53	19,138,602.03
financial cost	5,904,375.92	4,974,571.98
non-operating expenses	2,538,905.12	860,388.02
Other (including transactions)	232,236,202.57	546,500,685.67
add up the total	295,592,449.37	581,008,944.89

Description of other cash paid related to operating activities:

(3) Other cash received related to investing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
add up the total	0.00	

Description of other cash received related to investing activities:

(4) Other cash paid related to investing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
add up the total	0.00	

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
Borrowings from non-financial institutions		50,210,000.00
add up the total	0.00	50,210,000.00

Description of other cash received related to financing activities:

(6) Other cash paid in connection with financing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Borrowings from non-financial institutions		90,210,000.00
(sth. or sb) else	50,000,000.00	248,454.21
add up the total	50,000,000.00	90,458,454.21

Description of other cash paid in connection with financing activities:

79. 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	-49,008,922.88	1,346,190,073.93
Add: Provision for impairment of assets	-108,886,947.29	-11,283,735.54
Depreciation of fixed assets, depletion of oil and gas	93,968,968.21	74,921,238.65

assets, depreciation of productive biological assets		
Depreciation of right-of-use assets	572,707.99	108,831.81
Amortization of intangible assets	4,689,984.59	6,000,864.94
Amortization of long-term amortized expenses	2,241,619.59	1,207,227.26
Loss on disposal of property, plant and equipment, intangible assets and other long-lived assets (Gain is marked with a "-") (fill in the blanks)	180,055.17	-2,415,624.93
Loss on retirement of fixed assets (Gain on "-" sign)	2,402.92	
Loss on changes in fair value (gains are recognized with a "-" sign)	-1,559,357.00	
Finance costs (gains are marked with a "-") (columns)	16,805,753.13	30,266,029.89
Losses on investments (Gains are marked with a "-") (columns)	635,691.91	-32,914,472.39
Decrease in deferred income tax assets (increase is recorded with a "-" sign)	49,416,965.08	30,675,109.93
Increase (decrease) in deferred tax liabilities for "-" sign)	-2,545,042.92	
Decrease in inventories (increase marked with a "-") (fill in the blanks)	550,569,605.10	-319,584,562.23
Decrease in operating receivables (increase is recognized by a "-" sign)	301,834,319.38	-121,648,453.68
Increase (decrease) in operating accounts payable	-385,516,988.75	-305,038,955.84
(sth. or sb) else	-217,731,759.05	-30,373,954.65
Net cash flows from operating activities	255,669,055.18	666,109,617.15
2. Significant investing and financing activities that do not involve cash receipts and payments:		
Debt to capitalization		
Convertible bonds due within one		

year		
Fixed assets under finance leases		
3. Net change in cash and cash equivalents:		
Closing balance of cash	596,836,325.04	928,581,648.86
Less: opening balance of cash	584,931,360.03	417,204,014.37
Add: closing balance of cash equivalents		
Less: opening balance of cash equivalents		
Net increase in cash and cash equivalents	11,904,965.01	511,377,634.49

(2) Net cash paid during the period for acquisition of subsidiaries

Unit: Yuan

	sum of money
Among them:	
Among them:	
Among them:	

Other notes:

（3） Net cash received for disposal of subsidiaries during the period

Unit: Yuan

	sum of money
Among them:	
Among them:	
Among them:	

Other notes:

（4） Composition of cash and cash equivalents

Unit: Yuan

sports event	Closing balance	Opening balance
I. Cash	596,836,325.04	584,931,360.03
Of which: cash on hand	234,873.08	91,923.06
Bank deposits available for payment	596,601,451.96	584,839,436.97
III. Cash and cash equivalents balance at the end of the period	596,836,325.04	584,931,360.03

Other notes:

80. Notes to items in the statement of changes in owners' equity

(c) State the name of the "Other" item and the amount of adjustment made to the closing balance of the previous year:

81. Assets subject to restrictions on ownership or use

Unit: Yuan

sports event	Closing book value	Reason for restriction
money funds	571,242,478.60	Issuance of banker's acceptance bond, mine life State Restoration Fund, Judicial Freeze
notes receivable	396,979,664.81	Pledge financing to banks
fixed assets	36,671,890.76	Secured financing from banks
intangible asset	7,983,032.40	Secured financing from banks
add up the total	1,012,877,066.57	

Other notes:

（1）截止 2023 年 6 月 30 日，公司以人民币 541,755,792.01 元银行存款质押、应收票据（银行承兑汇

The Company issued outstanding bank acceptance bills of $922,564,286.94 to banks by way of pledge ($396,979,664.81) and guarantee of subsidiaries by the Company;

(2) On March 28, 2022, a subsidiary, Hangzhou MIG Electric Co., Ltd. entered into a maximum amount mortgage contract with Industrial and Commercial Bank of China Limited Hangzhou Chengxi Sub-branch (Contract No. 0120200504-2022 Chengxi (credit) 0030), the Company provided a maximum limit of RMB93,630,000 financing mortgage guarantee by mortgaging an immovable property (浙(2017)余杭区不动产权第0148380號) for financing from Hangzhou Chengxi Sub-branch of Industrial and Commercial Bank of China Limited. As at June

30, 2023

The Company used this mortgage contract to borrow $20,000.00 million from the bank as collateral.

82. Foreign currency monetary items

(1) Foreign currency monetary items

Unit: Yuan

sports event	Foreign currency balance at end of period	Conversion rate	Converted RMB balance at the end of the period
money funds			8,188,516.44
Of which: United States dollars	722,133.98	7.2258	5,217,995.71
Euro (currency)	376,844.75	7.8771	2,968,443.78
Hong Kong dollar			
Australia Asian dollar	415.18	4.7992	1,992.53
Japanese yen (unit of currency)	1,685.00	0.0501	84.42
accounts receivable			4,108,972.74
Of which: United States dollars	10.00	7.2258	72.26
Euro (currency)	521,626.04	7.8771	4,108,900.48
Hong Kong dollar			
long term loan			
Of which: United States dollars			
Euro (currency)			
Hong Kong dollar			
Financial assets held for trading		--	3,715,753.63
Australian dollar	774,244.38	4.7992	3,715,753.63
Other receivables		--	72,392.91
Euro (currency)	9,190.30	7.8771	72,392.91
accounts payable		--	1,930,745.35

Euro (currency)	245,108.65	7.8771	1,930,745.35

Other notes:

（2） A description of the foreign operating entity, including, in the case of a significant foreign operating entity, a disclosure of its principal place of business outside the country, the local currency of account and the basis for selection, and the reasons for any change in the local currency of account.

☑Applicable ☐Not Applicable

(1) Yüehr Drive & Energy Technologies GmbH, registered in Germany with a capital of 25,000 euros, has its main place of business in Germany and has chosen the euro as its local currency of account.

(2) Ekom GmbH, registered in Germany with a capital of EUR 25,000, has its main place of business in Germany and has chosen the euro as the local currency of its accounts.

83. Hedging

Disclosure of qualitative and quantitative information about the hedged item and the related hedging instrument, and the hedged risk, by hedge category:

84. Government grants

（1） Basic information on government grants

Unit: Yuan

kind	sum of money	Presentation of items	Amounts recognized in profit or loss for the period
Government grants recognized in deferred income		Deferred income	2,808,622.54
Government grants recognized in other gains	3,178,296.77	Other gains	3,178,296.77
add up the total	3,178,296.77		5,986,919.31

（2） Return of government grants

☐ Applicable
☑ Not
Applicable
Other
Description:

85. Other

VIII. Changes in the scope of consolidation

1. Business combinations not under the same control

（1） Non-common control business combinations occurring during the period

Unit: Yuan

Name of the purchased party	Point of acquisition	Cost of equity acquisition	Percentage of equity acquisition	Methods of equity acquisition	purchase date	Basis for determining the purchase date	Revenue of the purchased party at the end of the period from the date of purchase	Net profit of the purchased party at the end of the period from the date of purchase to the end of the period

Other notes:

(2) Cost of consolidation and goodwill

Unit: Yuan

Consolidated costs	
--Cash	
-- Fair value of non-cash assets	
-- Fair value of debt issued or assumed	
-- Fair value of equity securities issued	
-- Fair value of contingent consideration	
- - Fair value at the date of purchase of equity interests held prior to the date of purchase	
--Other	
Total consolidated costs	
Less: Share of fair value of net identifiable assets acquired	
Goodwill/cost of consolidation less than share of fair value of identifiable net assets acquired horizontal tablet or inscribed board	

Method of determining the fair value of the cost of consolidation, contingent consideration and description of changes therein: the main reasons for the formation of large amounts of goodwill:

Other notes:

(3) Identifiable assets and liabilities of the acquiree at the date of purchase

Unit: Yuan

	Purchase date fair value	Carrying value at date of purchase
Assets:		
money funds		

accounts receivable		
inventory (of material)		
fixed assets		
intangible asset		
Liabilities:		
borrowings		
payables		
Deferred income tax liabilities		
net assets		
Less: Minority interests		
Net assets acquired		

Method of determining fair value of identifiable assets and liabilities: Contingent liabilities of the purchased party assumed in a business combination: Other notes:

(4) Gains or losses arising from the remeasurement to fair value of equity interests held prior to the date of purchase

Whether there were transactions in which the business combination was achieved in stages through multiple transactions and control was obtained during the reporting period

Yes ☑No

(5) Notes related to the purchase date or the end of the period in which the fair value of the merger consideration or the acquiree's identifiable assets and liabilities cannot be reasonably determined

(6) Other notes

2. Business combinations under the same control

(1) Same-control business combinations occurring during the period

Unit: Yuan

Name of consolidated party	Proportion of interests acquired in business combinations	Basis for constituting a business combination under the same control	merger date	Basis for determining the consolidation date	Revenue of the consolidated party from the beginning of the current period to the date of consolidation	Net income of the consolidated party from the beginning of the period to the date of consolidation	Revenue of the consolidated party for the comparative period	Net profit of the consolidated party for the comparative period

Other notes:

(2) Consolidated costs

Unit: Yuan

Consolidated costs	
--Cash	
-- Carrying value of non-cash assets	
-- Carrying value of debt issued or assumed	
- - Par value of equity securities issued	
--Contingent consideration	

Description of contingent consideration and changes therein: other description:

(3) Carrying value of assets and liabilities of the consolidated party at the date of consolidation

Unit: Yuan

	merger date	End of previous period
Assets:		
money funds		
accounts receivable		
inventory (of material)		
fixed assets		

intangible asset		
Liabilities:		
borrowings		
payables		
net assets		
Less: Minority interests		
Net assets acquired		

Contingent liabilities assumed by the consolidated party in a business combination: other notes:

3. Reverse purchase

Basic information about the transaction, the basis on which the transaction constitutes a reverse purchase, whether the assets and liabilities retained by the listed company constitute a business and the basis on which they do so, the determination of the cost of the merger, and the amount of adjustment to equity and its calculation when the transaction is treated as an equity transaction:

4. Disposal of subsidiaries

Whether there is a single disposal of an investment in a subsidiary that results in loss of control

☑Yes ☐No

Unit: Yuan

Name of Subsidiary	Equity disposal price	Percentage of equity disposals	Equity disposal methods	Point of loss of control	Basis for determining the point of loss of control	Difference between the disposal price and the share of net assets of the subsidiary at the level of the consolidated financial statements corresponding to the disposal of the investm	Percentage of remaining equity at date of loss of control	Carrying value of remaining equity at date of loss of control	Fair value of remaining equity at date of loss of control	Gains or losses arising from the remeasurement of the remaining equity at fair value	Method of determining the fair value of the remaining equity interest at the date of loss of control and key	Amount of other comprehensive income related to equity investment in Atomic transferred to profit or loss on

						ent					assumptions	investment
Yichun Mingyue Station Resort Hotel Co. department (under a ministry)	0.00	51.00%	51.00%	2023 Year 03 Month 01	Agreement on the date of industrial and commercial change	-4,730.78						

Other notes:

Whether there is a step-by-step disposal of investments in subsidiaries through multiple transactions and loss of control during the period

Yes ☑No

5. 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:

During the period, four consolidated units were increased by the establishment of new subsidiaries, namely Jiangxi Jiangte High-tech Equipment Company Limited, Xinjiang Jianglun New Energy Company Limited, Xinjiang Jiangte Energy Mining Company Limited and Xinjiang Jiangte Energy Metals Company Limited; and one consolidated unit was reduced by the disposal of a subsidiary, Yichun Mingyueyizhan Holiday Resort Company Limited during the period.

6. Other

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
				straightforward	overhead	
Tianjin Xiqing District Huaxing Motor Manufacturing corporation	Tianjin	Tianjin	manufacturing	85.30%		business combination
Yichun Juyuan Lithium Mining Co. department (under a ministry)	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mining, processing and sales of minerals	70.00%		investment establishment
Jiangxi Boxin Mining limited liability company	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mineral Mining Plus job market		51.00%	business combination
Jiangxi jiangsu jiangte electric automobile company limited by guarantee	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	manufacturing		100.00%	investment establishment
Yichun Yuanzhou Modern Agricultural Science and Technology Demonstration Park Co. department (under a ministry)	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Cultivation, farming	100.00%		investment establishment
Jiangxi Jiangte Mining Development Limited	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mineral Mining Plus job market	100.00%		investment establishment

Jiangxi Jiangxin Mining Developmen t Co. department (under a ministry)	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mining, processing and sales of minerals		80.00%	investment establishment
Yifeng County Jiangteng Lithium Ltd.	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mineral Mining Plus job market		100.00%	investment establishment
Yifeng Jinlithium Lithium New Energy Co. department (under a ministry)	Yifeng County, Yichun City	Yifeng County, Yichun City	Beneficiatio n, mineral washing and processing		67.00%	investment establishment
Yifeng Yinlithium Lithium New Energy Co. department (under a ministry)	Yifeng County, Yichun City	Yifeng County, Yichun City	Manufacture of basic chemical raw materials		90.00%	investment establishment
Yifeng County Jiante Lithium Ltd.	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mineral Mining Plus job market		100.00%	investment establishment
Yichun Xinfang Tantalum Niobium Co.	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mineral Mining and Marketing make or carry out (a plan or intrigue etc)		51.00%	business combination
Yichun Taichang Mine Ltd.	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Mineral processing		100.00%	business combination
Yichun Yinli New Energy Co. department (under a ministry)	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Lithium Ore Processing		100.00%	business combination
Jiangxi Yichun Bus factory limited company	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	manufacturin g	100.00%		business combination

Yüehr Drive & Energy Technology GmbH & Co. limited company	Oytin, Germany	Oytin, Germany	Development and distribution of electric motors, etc.	100.00%		investment establishment
Yichun Bangfu E-commerce Culture Pioneer Park has limited company	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	E-commerce cultural industry	100.00%		investment establishment
Hangzhou MIG Motors	Hangzhou subprovincial city and capital of Zhejiang province in southeast China	Hangzhou subprovincial city and capital of Zhejiang province in southeast China	Servo motor production	100.00%		business combination
corporation			sells			
Jiangxi JIANGXI JIANGTE ELECTRIC corporation	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Manufacture of electric motor products sells	100.00%		investment establishment
Jiangxi Jiangte Energy Conservation Shanghai Electric Motor Co., Ltd.	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Manufacture of electric motor products sells		70.00%	investment establishment
ECOmove GmbH, Germany (ECOmove) GmbH)	Oytin, Germany	Oytin, Germany	Development and production of electric vehicles		100.00%	business combination
Jiangxi Jiangjia Intelligent science and technology limited company	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Manufacture of balance bikes	100.00%		investment establishment
Shanghai Jiangzhi Automobile science and technology limited company	Shanghai	Shanghai	Automotive Research and Development	100.00%		investment establishment
Yure (Tianjin) Drive Technology Co. firms	Tianjin	Tianjin	research and development		100.00%	investment establishment
Yul (Hangzhou)	Hangzhou	Hangzhou	research and	100.00%		investment

technology company limited	subprovincial city and capital of Zhejiang province in southeast China	subprovincial city and capital of Zhejiang province in southeast China	development			establishment
Jiangsu Mig Jiangte Shanghai Electric Motor Co., Ltd.	Yangzhou prefecture level city in Jiangsu	Yangzhou prefecture level city in Jiangsu	Manufacture of electric motor products sells	100.00%		investment establishment
Jiangxi Baojiang Lithium corporation	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Lithium carbonate production and sales make or carry out (a plan or intrigue etc)		50.00%	investment establishment
Jiangxi Gangte Gaoxin outfitters limited	Yichun prefecture level city in Jiangxi	Yichun prefecture level city in Jiangxi	Manufacture of electric motor products sells	100.00%		investment establishment
Xinjiang Jianglun New Energy The Source Ltd.	Xinjiang	Urumqi prefecture level city in Xinjiang	Mining sales	100.00%		investment establishment
Xinjiang Jiangte Energy Mining Ltd.	Xinjiang	Yecheng County, Kashgar	Mining and processing sells	100.00%		investment establishment
Xinjiang Jiangte Energy Metals Ltd.	Xinjiang	Yecheng County, Kashgar	Mineral processing	100.00%		investment establishment

Explanation of the percentage of shareholding in subsidiaries that differs from the percentage of voting rights:
Basis for holding half or less of the voting rights but still controlling the investee, and holding more than half of the voting rights but not controlling the investee:

Jiangxi Baojiang Lithium Co., Ltd. was originally a joint venture of the Company's subsidiaries, holding 50% of the shares, the company's operating losses, insolvency, the joint venture party has withdrawn from the operation and management of the company, and the Company has actually taken over the company in its entirety. As the company's operating funds were advanced by the Company, the excess loss was substantially borne by the Company, and the Company consolidated the company at a ratio of 100%.

Basis of control for significant structured subjects included in the scope of consolidation: the basis for determining whether the 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 minority shareholdings of subsidiaries that differ from the percentage of voting rights: Other explanations:

(3) Key financial information of significant non-wholly owned subsidiaries

Unit: Yuan

Name of Subsidiary	Closing balance						Opening balance					
	current asset	non-current asset	Total assets	current liability	non-current liability	Total liabilities	current asset	non-current asset	Total assets	current liability	non-current liability	Total liabilities

Unit: Yuan

Name of Subsidiary	Current period's incidence				Prior period's incidence			
	revenues	net profit	Consolidated income total (amount or value)	operation cash flow	revenues	net profit	Consolidated income total (amount or value)	operation cash flow

Other notes:

(4) Significant restrictions on the use of enterprise group assets and the discharge of enterprise group liabilities

(5) Financial or other support provided to structured subjects

included in the scope of the consolidated financial statements

Other description:

2. Transactions in which the share of ownership interest in a subsidiary changes and the subsidiary is still controlled

(1) Explanation of changes in the share of ownership interests in subsidiaries

(2) Effect of the transaction on minority interests and equity attributable to owners of the parent company

Unit: Yuan

Purchase cost/disposal consideration	
--Cash	
-- Fair value of non-cash assets	
Total purchase cost/disposal consideration	
Less: Share of net assets of subsidiaries in proportion to equity acquired/disposed of	
discrepancy (in a sum or quota)	
Of which: Adjustments to capital surplus	
Adjustments to surplus reserves	
Adjustments to unallocated profits	

Other notes

3. Interests in joint arrangements or associates

(1) Significant joint ventures or associates

Name of joint venture or consortium	Principal place of business	registered office	Nature of business	percentage of shareholding		Accounting for investments in joint ventures or associates
				straightforward	overhead	

A statement that the percentage of shareholding in a joint venture or associate is different from the percentage of voting rights:

The basis for holding less than 20% of the voting rights but having significant influence, or holding 20% or more of the voting rights but not having significant influence:

(2) Key financial information of significant joint ventures

Unit: Yuan

	Closing balance/current period's incidence	Opening balance/previous period's incidence
current asset		
Of which: cash and cash equivalents		
non-current asset		
Total assets		
current liability		
non-current liability		
Total liabilities		
Minority interests		
Equity attributable to shareholders of the parent company		
Share of net assets by shareholding		
Adjustments		
--Goodwill		
-- Unrealized profit on internal transactions		
--Other		
Carrying value of equity investments in joint ventures		
Fair value of investments in interests in joint ventures for which publicly quoted prices exist		
revenues		
financial cost		
Income tax expense		
net profit		
Net profit from discontinued operations		
Other comprehensive income		
Total comprehensive income		
Dividends received from joint ventures during the year		

Other notes

(3) Key financial information of significant associates

Unit: Yuan

	Closing balance/current period's incidence	Opening balance/previous period's incidence

current asset		
non-current asset		
Total assets		
current liability		
non-current liability		
Total liabilities		
Minority interests		
Equity attributable to shareholders of the parent company		
Share of net assets by shareholding		
Adjustments		
--Goodwill		
-- Unrealized profit on internal transactions		
--Other		
Carrying value of equity investments in associates		
Existence of publicly quoted equity investments in associates fair value		
revenues		
net profit		
Net profit from discontinued operations		
Other comprehensive income		
Total comprehensive income		
Dividends received from associates during the year		

Other notes

(4) Summarized financial information for immaterial joint ventures and associates

Unit: Yuan

	Closing balance/current period's incidence	Opening balance/previous period's incidence
Joint ventures:		
Total of the following by percentage of shareholding		
Associates:		
Total of the following by percentage of shareholding		

Other notes

(5) Description of significant limitations on the ability of a joint venture or associate to transfer funds to the Company

(6) Excess losses incurred in joint ventures or associates

Unit: Yuan

Name of joint venture or consortium	Cumulative unrecognized losses accumulated in prior periods	Unrecognized loss for the period (or share of net profit for the period)	Cumulative unrecognized losses at the end of the period

Other notes

(7) Unrecognized commitments relating to investments in joint ventures

(8) Contingent liabilities related to

investments in joint ventures or associates 4.

Significant joint operations

Common Operating Name	Principal place of business	registered office	Nature of business	Percentage of shareholding/shareholding	
				straightforward	overhead
Jiangxi Special Electric Machinery Co. branch offices	Yifeng County Huaqiao Township	Yifeng County Huaqiao Township	Mining of minerals	80.00%	
Jiangxi Special Electric Machinery Co. branch offices	Tong'an Township, Yifeng County	Tong'an Township, Yifeng County	Mining of minerals	80.00%	

Explanation of shareholding or share of entitlement in a joint operation that is different from the proportion of voting rights: the basis for classification as a joint operation if the joint operation is a separate entity:

Other notes

On August 22, 2011, JTEM entered into the Prospecting Rights Transfer Agreement with Yifeng County Xinyuan Mining Co.
The Company acquired 80% interest in the prospecting right of "Yifeng County Xikeng Zinc Polymetallic Ore Survey" held by Xinyuan Mining at a price of RMB32 million, with 20% of the interest still held by Xinyuan Mining, and the owner of the prospecting right was changed to the Company.

On April 16, 2014, the Company and Xinyuan Mining entered into the "Cooperation Agreement on the Prospecting Right of "Xikeng Zinc Polymetallic Ore Survey in Yifeng County, Jiangxi Province", in view of the fact that the prospecting right of "Xikeng Zinc Polymetallic Ore Survey in Yifeng County" is registered in the Company, the two parties agreed to set up Yifeng Branch of Jiangxi Special Electric Co. Ltd. (hereinafter referred to as "Yifeng Branch"), the mining part of the deposit involved in the prospecting right shall be implemented by Yifeng Branch, and the relevant mining assets and liabilities shall be accounted for in Yifeng Branch, and all the assets, liabilities and revenues generated by Yifeng Branch shall be borne by the Company and Xinyuan Mining at a rate of 80% and 80% respectively. All assets, liabilities and revenues generated by Yifeng Branch shall be enjoyed or borne by the Company and Xinyuan Mining at a rate of 80% and 20%, respectively; Yifeng Branch shall be operated and managed by personnel dispatched by the Company and Xinyuan Mining, and shall be subject to independent operation, independent accounting and separate taxation.

On October 10, 2018, Xinyuan Mining was approved to be written off. It was originally agreed in the "Cooperation Agreement on the Prospecting Right of Xikeng Zinc Polymetallic Ore Survey in Yifeng County, Jiangxi Province" that a 20% interest in the prospecting right of "Xikeng Zinc Polymetallic Ore Survey in Yifeng County" was to be held by Xinyuan Mining, but the final vesting of the interest has yet to be

confirmed by a court decision as a result of the ongoing litigation between Zhao Weidong and the Company. As Zhao Weidong and the Company are in the process of litigation, the final ownership of this interest is subject to confirmation by the court.

Ltd. Tong'an Branch (hereinafter referred to as the "Tong'an Branch"), Tong'an Branch is mainly responsible for the mining of relevant mineral resources after the prospecting right of "Yifeng County Xikeng Zinc Polymetallic Ore Census" is transferred to mining, and the relevant management and distribution of benefits are the same as those of Yifeng Branch. The related management and benefit distribution are the same as that of Yifeng Branch.

5. 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:

6. Other

X. Risks related to financial instruments

The Company's major financial instruments include money funds, equity investments, debt investments, borrowings, receivables, payables and convertible bonds. The Company is exposed to risks associated with various financial instruments in its day-to-day activities, including credit risk, liquidity risk and market risk. The risks associated with these financial instruments and the Company's risk management policies to minimize these risks are described below:

The Board of Directors is responsible for planning and establishing the Company's risk management structure, formulating the Company's risk management policies and related guidelines and monitoring the implementation of risk management measures. The Company has established risk management policies to identify and analyze the risks faced by the Company, and these risk management policies specify the specific risks, covering
Market risk, credit risk and liquidity risk management are among the many aspects of risk management. The Company regularly evaluates changes in the market environment and the Company's operations to determine whether to update its risk management policies and systems. The Company's risk management is carried out by the Risk Management Committee in accordance with policies approved by the Board of Directors. The Risk Management Committee identifies, evaluates and avoids relevant risks by working closely with other business units of the Company. The Company's internal audit department conducts periodic reviews of risk management controls and procedures and reports the results to the Company's Audit Committee. The Company diversifies the risk of financial instruments through an appropriately diversified portfolio of investments and businesses, and reduces the risk of concentration in a single industry, a particular geographic region or a particular counterparty by establishing appropriate risk management policies.

(i) Credit risk

Credit risk is the risk of financial loss to the Company arising from the failure of a counterparty to meet its contractual obligations, and management has established appropriate credit policies and monitors these credit risk exposures on an ongoing basis.

The Company has adopted a policy of trading only with creditworthy counterparties. In addition, the Company evaluates the credit qualifications of its customers based on an assessment of the customer's financial condition, the likelihood of obtaining a guarantee from a third party, credit history, and other factors such as the current market conditions, and sets credit periods accordingly. The Company continuously monitors the balances and collections of notes and accounts receivable and contract assets. For customers with poor credit histories, the Company uses written reminders, shortens the credit period or cancels the credit period to ensure that the Company is not exposed to significant credit losses. In addition, the Company reviews the recovery status of financial assets at each balance sheet date to ensure that adequate provision for expected credit losses has been made for the related financial assets.

The Company's other financial assets include currency funds, other receivables, and debt investments, etc.
The credit risk of these financial assets arises from default of the counter-parties, and the maximum exposure to credit risk is the carrying amount of each financial asset (including derivative financial instruments) in the balance sheet.

Except for the financial guarantees given by the Company as set out in Note XIV.2.(1).2. Contingencies arising from external debt guarantees and their financial effects, the Company has not given any other guarantees that may expose the Company to credit risk.

The monetary funds held by the Company are mainly deposited with financial institutions such as state-controlled banks and other large and medium-sized commercial banks, which in the opinion of the management, possess high creditworthiness and asset status, are not exposed to significant credit risk and will not incur any material losses due to default of the counterparties. The Company's policy is based on the knowledge of each
The market reputation, scale of operations and financial background of the financial institutions are used to control the amount of deposits held on deposit in order to limit the amount of credit exposure to any individual financial institution.

As part of the Company's credit risk asset management, the Company utilizes aging to assess impairment losses on accounts receivable and other receivables. The Company's accounts receivable and other receivables relate to a large number of customers, and the aging information reflects the solvency and risk of bad debts of these customers with respect to the accounts receivable and other receivables. The Company calculates the historical actual bad debt rates for different aging periods based on historical data, and adjusts the expected loss rate by taking into account the forecast of current and future economic conditions, such as the national GDP growth rate, the total amount of investment in infrastructure, the national monetary policy and other forward-looking information. For contract assets and long-term receivables, the Company reasonably evaluates the expected credit losses after taking into account the settlement period, the contractual payment period, the debtor's financial condition and the economic situation of the debtor's industry, adjusted for the above forward-looking information.

As of June 30, 2023, the carrying balances of the related assets and the expected credit impairment losses were as follows:

age of accounts	Carrying amount	provision for impairment
Receivables financing	770,348,304.20	255,272.70
accounts receivable	721,577,258.55	87,348,831.78
Other receivables	326,482,184.88	143,251,130.69
Long-term receivables (including amounts due within one year)	30,263,886.25	22,903,958.90
Total	1,848,671,633.88	253,759,194.07

As at January-June 2023, the Company did not provide any external financial guarantees. For details of the financial guarantee contracts, please refer to Note XIV.2.(1).2. Contingencies arising from external debt guarantees and their financial impact. During the period from January to June 2023, the management of the Company assessed the overdue status of the relevant borrowings under the guarantees, the financial status of the relevant borrowers and the economic situation of the industries in which they operate, and concluded that there has been no significant increase in the related credit risk since the initial recognition of these certain financial guarantee contracts. Accordingly, the Company measures its provision for impairment at an amount equal to the expected credit losses on the above financial guarantee contracts within the next 12 months. from January to June 2023, there was no change in the Company's valuation approach and significant assumptions. Based on the Company's management's assessment, there is no significant expected impairment provision for the related financial guarantees.

(ii) Liquidity risk

Liquidity risk is the risk that the Company will experience a shortage of funds in meeting its obligations that are settled by delivery of cash or other financial assets. Each of the Company's member companies is responsible for its own cash flow forecast. Based on the results of the cash flow forecasts of each member company, the Company's subordinate finance department continuously monitors the Company's short-term and long-term funding requirements at the corporate level to ensure that adequate cash reserves are maintained, and continuously monitors compliance with the provisions of the borrowing agreements and obtains commitments from major financial institutions to provide sufficient standby funds to meet short-term and long-term funding requirements. In addition, the Company has entered into credit agreements for financing lines with its major business correspondent banks.

Provide support for the Company's fulfillment of its obligations related to commercial paper.

As of June 30, 2023, the undiscounted contractual cash flows of each of the Company's financial assets and financial liabilities are presented below by maturity date:

	Closing balance		
sports event	**Within 1 year**	**1-2 years**	**add up the total**
short term loan	120,000,000.00		120,000,000.00
notes payable	922,564,286.94		922,564,286.94
payables	526,825,626.08		526,825,626.08
Other accounts payable	102,277,385.24		102,277,385.24
Other current liabilities	9,200,652.45		9,200,652.45
long term loan	665,000,000.00		665,000,000.00
Non-derivative financial liabilities, small meter	2,345,867,950.71	-	2,345,867,950.71
add up the total	2,345,867,950.71	-	2,345,867,950.71

Continued.			
	Opening balance		
sports event	**Within 1 year**	**1-2 years**	**add up the total**
short term loan	546,302,888.89		546,302,888.89
notes payable	848,258,549.67		848,258,549.67
payables	656,277,558.03		656,277,558.03
Other accounts payable	79,603,738.42		79,603,738.42
Other current liabilities	7,863,980.46		7,863,980.46
long term loan	144,063,333.33		144,063,333.33
Non-derivative financial liabilities, small		-	2,282,370,048.80
meter	2,282,370,048.80		
add up the total	2,282,370,048.80	-	2,282,370,048.80

(iii) Market risk

1. Exchange rate risk

The Company's principal operations are located in the PRC. Except for certain purchases and sales settled in foreign currencies, the Company's assets and liabilities held in foreign currencies as a percentage of its overall assets and liabilities are not material. The management of the Company believes that the pre-tax impact on current profit or loss and shareholders' equity from reasonable changes in exchange rates that may occur, with all other variables held constant, would be minimal.

(1) The Company has not entered into any forward exchange contracts or currency swap contracts during the year.

2. interest rate risk

The Company's interest rate risk arises mainly from bank borrowings. Financial liabilities with floating interest rates expose the Company to cash flow interest rate risk, and financial liabilities with fixed interest rates expose the Company to fair value interest rate risk. The Company determines the relative proportions of fixed-rate and floating-rate contracts based on the prevailing market conditions.

The Company's finance department monitors the level of the Company's interest rates on an ongoing basis. An increase in interest rates could increase the cost of new interest-bearing debt as well as interest expense on the Company's outstanding interest-bearing debt at variable rates and have a material adverse effect on the Company's financial results, and management makes timely adjustments based on the most recent market

conditions, which may be in the form of interest rate swaps that may be arranged to reduce interest rate risk.

(1) The Company had no interest rate swap arrangements during the year.

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	4,003,220.66			4,003,220.66
(2) Investments in equity instruments	4,003,220.66			4,003,220.66
Receivables financing			770,348,304.20	770,348,304.20
Other non-current financial assets Subtotal			160,007.88	160,007.88
rights worker investor			160,007.88	160,007.88
Total assets measured at fair value on an ongoing basis	4,003,220.66		770,508,312.08	774,511,532.74
II. Non-continuing fair value	--	--	--	--
Value measurement				

2. Basis for determining the market value of continuing and discontinued Level 1 fair value measurement items

3. Continuing and discontinued Level 2 fair value measurements, qualitative and quantitative information on valuation techniques and significant parameters used

4. Continuing and discontinued Level 3 fair value measurements, qualitative and quantitative information on valuation techniques used and significant parameters

5. Ongoing Level 3 fair value measurements, information on the reconciliation between opening and closing book values and sensitivity analysis of unobservable parameters

6. Continuing fair value measurements, if there was a conversion between levels during the period,

the reasons for the conversion and the policy for determining the point of conversion

7. Changes in valuation techniques that occurred during the period and reasons for the changes

8. Fair value of financial assets and financial liabilities not carried at fair value

9. Other

XII. Related parties and related transactions

1. Information on the parent company of the enterprise

Parent company name	registered office	Nature of business	registered capital	Parent company to the enterprise shareholding	Parent company to the enterprise proportion of voting rights
Jiangxi Gangte Electric Co. corporation	Yichun prefecture level city in Jiangxi	manufacturing	26.6 million dollars	14.12%	14.12%

Description of the enterprise's parent company
The ultimate controllers of the enterprise are Zhu Jun and Lu Shunmin. Other Notes:

2. Information on the Company's subsidiaries

Details of the Company's subsidiaries are set out in Note IX of the accompanying notes, (i) Interests in subsidiaries.

3. Joint ventures and associates of the enterprise

The significant joint ventures or associates of the enterprise are detailed in Note IX, (iii) Interests in joint arrangements or associates of the notes.
Other joint ventures or associates that had related party transactions with the Company during the current period, or had balances resulting from related party transactions with the Company in prior periods, are as follows:

Name of joint venture or associate	Relationship with the Company

Other notes

4. Other related parties

Name of other related parties	Relationship between other related parties and the Company
Yul Elevator Co.	Same controlling shareholder
Jiangxi Kangte Renewable Resources Recycling Co.	Related party of controlling shareholder
Hu Chunhui (1964-), parental figure	chairman of the board
Zhu Wenxi (1901-1989), Chinese communist leader, a martyr of the anti-Qing revolution	board member
Liang Yun (1905-1992), communist leader and economist	deputy director
Zhou Yongzhi	deputy general manager

Zhu Xiaojiao (1949-), PRC actress	deputy general manager
Yang Jing (1981-), Chinese female pop singer	chief financial officer
Chiang Hsiaoan (1931-1975), actor	secretary to the board
Chen Weihua (1875-1905), anti-Qing revolutionary and martyr	independent director
Zhu Yu Hua (1875-1902), writer, educator and communist politician	independent director
Wang Yun (common name)	independent director

Other notes

5. Related transactions

(1) Purchase and sale of goods, provision and acceptance of labor related transactions

Statement of purchases of goods/acceptance of services

Unit: Yuan

related party	Contents of related transactions	Current period's incidence	Amount of transactions approved	Whether it exceeds the amount of the transaction degree (angles, temperature etc)	Prior period's incidence
Jiangxi Gangte Electric Co. corporation	Equipment, materials	5,754,603.51		clogged	976,069.91

Statement of sale of goods/provision of services

Unit: Yuan

related party	Contents of related transactions	Current period's incidence	Prior period's incidence
Jiangxi Gangte Electric Group Co.	electrical machinery		66,973.46

Explanation of related transactions for the purchase and sale of goods, provision and acceptance of services

(2) Affiliated Fiduciary Management/Contracting and Delegated Management/Contracting Out

The Company's fiduciary/contracting schedule:

Unit: Yuan

Name of client/contractor	Name of trustee/contractor	Types of assets entrusted/contracted	Date of commencement of entrustment/contracting	Fiduciary/contracting termination date	Basis for pricing of escrow/contracted income	Fiduciary income/contracting income recognized during the period

Affiliated hosting/contracting statement

The Company's delegated management/contracting schedule:

Unit: Yuan

Client/contracting party name	Trustee/contracting party name	Delegated/contracted funds production type	From commissioning/contracting first day of the month	Commissioning/contracting end final day of a month	Hosting fees/out-of-package Fee pricing basis	Trusts recognized during the period Pipe fee/contracting fee

Affiliated management/contracting statement

(3) Affiliated leases

The Company acts as lessor:

Unit: Yuan

Name of lessee	Types of leased assets	Lease income recognized during the period	Lease income recognized in prior period
Jiangxi Gangte Electric Group Co.	house		3,000.00
Yul Elevator Co.	house	3,000.00	6,000.00

The Company acts as the lessee:

Unit: Yuan

lessor name (of a thing)	rental assets species	Short-term simplified processing Leasing and low-value assets Rental charges for property leases (if applicable)		Not included in lease liabilities Variable leases measured Payment amount (if applicable) (used)		Rent paid		Lease liabilities assumed interest expense		Increased right-to-use resources estate	
		Current Issue unfilled places	prior-period issue unfilled places	Current Issue unfilled places	prior-period issue unfilled places	Current Issue unfilled places	prior-period issue unfilled places	Current Issue unfilled places	prior-period issue unfilled places	Current Issue unfilled places	prior-period issue unfilled places

Description of related leases

(4) Related guarantees

The Company as Guarantor

Unit: Yuan

secured party	Amount of guarantee	Guarantee start date	warranty expiration date	Whether the guarantee has been fulfilled the whole of

The Company as a guaranteed party

Unit: Yuan

secured party	Amount of guarantee	Guarantee start date	warranty expiration date	Whether the guarantee has been fulfilled the whole of
Jiangxi jiangxi jiangte electric group has limited company	95,000,000.00	January 28, 2022	January 28, 2023	be
Jiangxi jiangxi jiangte electric group has limited company	270,000,000.00	October 28, 2021	October 28, 2024	clogged
Jiangxi jiangxi jiangte electric group has limited company	100,000,000.00	June 16, 2021	August 26, 2023	clogged
Jiangxi jiangxi jiangte electric group has limited company	340,000,000.00	February 04, 2021	February 03, 2024	clogged
Jiangxi jiangxi jiangte electric group has limited company	100,000,000.00	June 16, 2021	October 17, 2023	clogged
add up the total	905,000,000.00			

Description of related guarantees

As of June 30, 2023, the Company's borrowing balances using the guarantees of the above affiliates were as follows:

(1) On October 28, 2021, JT Group entered into a maximum guarantee contract with CITIC Bank Limited Nanchang Branch, under which JT Group provided a guarantee for the Company's loan to CITIC Bank Limited Nanchang Branch. Ltd., Nanchang Branch with a maximum balance of not more than RMB27,000 million to provide joint liability guarantee;

(2) On August 22, 2021, JT Group entered into a maximum amount guarantee contract with Bank of Beijing Limited, Nanchang Branch, under which JT Group provided a guarantee for the Company's payment to Bank of Beijing. Ltd. Nanchang Branch with a maximum balance of not more than RMB100 million to provide joint and several guarantee. As of June 30, 2023, the amount of guarantee provided under this Guarantee was RMB1,000,000,000 and RMB2,000,000,000, respectively.
The loan for the certificate contract is $47.00 million;

(3) On June 16, 2021, JT Group entered into a maximum amount guarantee contract with Bank of Beijing Limited, Nanchang Branch, under which JT Group provided a guarantee for the Company's payment to Bank of Beijing Limited, Nanchang Branch. Ltd. Nanchang Branch with a maximum balance of not more than RMB100 million to provide joint and several guarantee. As of June 30, 2023, the amount of guarantee provided under this Guarantee was RMB1,000,000,000 and RMB2,000,000,000, respectively.
The loan for the certificate contract amounted to $94 million;

(4) On February 4, 2021, JT Group entered into a maximum guarantee contract with Agricultural Bank of China Limited, Yichun Branch, under which JT Group provided a guarantee for the Company's loan to the Company.

Agricultural Bank of China Limited, Yichun Branch, provided a joint and several guarantee for the maximum balance of RMB 34,000,000,000 of the claims arising from the financing of Agricultural Bank of China Limited, Yichun Branch. As of June 30, 2023

As of March 31, 2012, the loan under this Guarantee Contract amounted to $249.00 million.

(5) Related party funds borrowing

Unit: Yuan

related party	amount of money on loan	starting date	maturity (of an investment bond)	clarification
tear into				
dismantle				

(6) Transfer of assets and restructuring of liabilities by related parties

Unit: Yuan

related party	Contents of related transactions	Current period's incidence	Prior period's incidence

(7) Key management compensation

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

(8) Other related transactions

6. Receivables and payables from related parties

(1) Items receivable

Unit: Yuan

Project name	related party	Closing balance		Opening balance	
		Carrying amount	provision for bad debts	Carrying amount	provision for bad debts
accounts receivable	Jiangxi Kangte Renewable Resources Recycling Utilization Co. firms			423,610.00	21,180.50
Other receivables	Jiangxi Jiangjin Lithium Industry Co. limited company	40,980.00	2,049.00	2,931.41	146.57
	Total composite	40,980.00	2,049.00	426,541.41	21,327.07

(2) Items payable

Unit: Yuan

Project name	related party	Closing book balance	Opening balance
accounts payable	Jiangxi Gangte Electric Group Co.	314,740.00	119,940.00
accounts payable	Yul Elevator Co.		20,000.00
accounts payable	Jiangxi Jiangjin Lithium Co.	4,544,653.19	4,544,653.19
notes payable	Jiangxi Gangte Electric Group Co.	386,880.00	
Other accounts payable	Yul Elevator Co.	18,400.00	18,200.00
Total composite		5,264,673.19	4,702,793.19

7. Related party commitments

8. Other

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	21,608,374.50
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	0.00

Other notes

2. Equity-settled share-based payments

☑Applicable ☐Not Applicable

Unit: Yuan

Method of determining the fair value of equity instruments at the grant date	Fair value of restricted stock on grant date = closing price of stock on grant date - grant price (classical) obstruct
Basis for determining the number of equity instruments for which options are exercisable	Adoption of the base amount of restricted stock granted and the corresponding year's corporate level and individual Determination of the product of the level performance appraisal factor
Reasons for significant differences between current and prior period estimates	inapplicable
Cumulative amount of equity-settled share-based payments recognized in capital surplus	3,298,292.48
Total expense recognized for equity-settled share-based payments during the period	3,298,292.48

Other notes

1. Summary of the Company's Employee Stock Purchase Plan

The Company's share-based payments include two employee stock ownership plans, as described below:

(1) At the Second Meeting of the Tenth Session of the Board of Directors held on August 27, 2022 and the Third Extraordinary General Meeting of 2022 held on September 5, 2022, the Company considered and passed the "Motion on the Second Employee Stock Ownership Plan of Jiangxi Specialty Electric Machinery Company Limited (Draft) and its Abstract" and the "Motion on the Management Measures for the Second Employee Stock Ownership Plan of Jiangxi Specialty Electric Machinery Company Limited". Motion". The employee stock ownership plan to participate in the scope of objects including company directors (excluding independent directors), supervisors, senior management, as well as the company's core management, core technology

(business) personnel, the total number of employees involved in the employee stock ownership plan 40
The number of employees under the Employee Stock Purchase Plan is 8, including directors, supervisors and senior management. The source of shares for this Employee Stock Purchase Plan is the shares repurchased in the Company's special account for repurchase. Employee
The employee shareholding plan acquired the company's shares held in the company's special securities account for repurchase through non-trading transfer and other methods permitted by laws and regulations, and the price of the transfer was RMB9.85 per share.
The total number of shares transferred was 1,385,000 shares. On September 27, 2022, 1,385,000 shares of the Employee Stock Purchase Plan were transferred to the special account of the Employee Stock Purchase Plan through non-trading.

(2) At the Third Meeting of the Tenth Session of the Board of Directors held on September 9, 2022 and the Fourth Extraordinary General Meeting of 2022 held on October 10, 2022, the Company considered and passed the "Motion on the Third Employee Stock Ownership Plan of Jiangxi Specialty Electric Machinery Company Limited (Draft) and its Abstract", "Motion on the Third Employee Stock Ownership Plan of Jiangxi Specialty Electric Machinery Company Limited (Management Measures)" and "Motion on the Third Employee Stock Ownership Plan of Jiangxi Specialty Electric Machinery Company Limited (Draft)". Ltd. and its summary", "on the third employee shareholding plan management measures" of the motion. The employee stock ownership plan to participate in the scope of objects including the company's supervisors and the company's core management personnel, core technology (business) personnel, the total number of employees involved in the employee stock ownership plan 72 people, including a total of 2 supervisors. The source of shares for this Employee Stock Purchase Plan is the shares repurchased in the Company's special account for repurchase. The Employee Stock Ownership Plan obtains the shares in the Company's special account for repurchase through non-trading transfer and other means permitted by laws and regulations.

The shares of the Company held in securities accounts were transferred at RMB9.85 per share, totaling 607,450 shares. The 607,450 shares of the Employee Stock Purchase Plan were transferred on
October 25, 2022 Non-trading transfer to the Employee Stock Purchase Plan account.

The duration of the second and third phases of the Employee Stock Purchase Plan of the Company is 36 months from the date when the draft Employee Stock Purchase Plan is considered and approved by the shareholders' general meeting of the Company and the Company announces the last transfer of the Company's shares to the name of the Employee Stock Purchase Plan.

The release periods of the shares under the Phase II and Phase III Employee Stock Purchase Plan of the Company and the timing of the release of the shares under each period are set forth in the table below

Unlocking Arrangements	Unlocking time	Unlocking Ratio
First unlocked	From the date of the Company's announcement of the last transfer of Subject Shares to the name of this Employee Stock Purchase Plan Counted for 12 months	50%
Second batch unlocked	From the date of the Company's announcement of the last transfer of Subject Shares to the name of this Employee Stock Purchase Plan Counting up to 24 months	50%

Employee Stock Ownership Plan Performance Assessment:

The assessment objectives of the second and third phases of the Company's Employee Stock Ownership Plan are the same, including company-level indicators and individual performance indicators.

(1) Firm-level indicators

The unlocking appraisal year for the second and third phase of the Employee Stock Purchase Plan at the company level will be the two fiscal years from 2022 to 2023, with one appraisal for each fiscal year, and the performance appraisal targets for each year are set out in the table below:

unlocking period	Performance appraisal targets
First unlocking period	Main business revenue of $7 billion in 2022; or net profit of $2.8 billion in 2022
Second unlocking period	Company's 2022-2023 cumulative revenue of $15 billion; or 2022-2023 cumulative net income of $6.8 billion the Yuan or Mongol dynasty (1279-1368)

The above "net profit" refers to the net profit attributable to shareholders of the listed company after extraordinary gains and losses, and is calculated on the basis of the net profit excluding the share-based payment expenses arising from the implementation of the Share Incentive Scheme by the Company.

The Company will determine the unlocking coefficient (X) at the Company level based on the fulfillment rate of the performance appraisal targets for the appraisal year corresponding to the unlocking period (actual fulfillment rate of performance appraisal indicators Rn = actual fulfillment value/performance

appraisal target value, R1 refers to the fulfillment rate of the revenue from the main business, and R2 refers to the fulfillment rate of the net profit) as per the following criteria:

Achievement rate	Firm-level unlocking factor (X)
R1 ≥ 100% or R2 ≥ 100%	X=100%
100%〉R1≥85% or 100%〉R2≥85%	X=85%
85%〉R1≥70% or 85%〉R2≥70%	X=70%
R1 < 70% and R2 < 70%	X=30%

If the Company's performance fulfillment rate for the first unlocking period of the Employee Stock Purchase Plan does not reach 100%, the unlocked portion of the rights and interests may be deferred to the second unlocking period, and the corresponding rights and interests shall be exercised in the second unlocking period. If the performance fulfillment rate of the second unlocking period still fails to reach 100%, the unlocked rights and interests will no longer be exercised and will be withdrawn by the management committee of the employee stock purchase plan and sold at an opportune time, and returned to the holders at the lower value of the sum of the funds obtained from the sale of such portion of the shares and the holders' original capital contribution plus interest (calculated on the basis of the annual interest rate of bank loans for the same period of time), with the remainder of the funds being attributable to the Company.

(2) Individual indicators of achievement

The Employee Stock Purchase Plan conducts individual performance appraisals in accordance with the Company's performance appraisal related system, and determines the number of underlying shares involved in the holder's share of the shareholding plan to be ultimately unlocked on the basis of the results of the individual performance appraisal. The assessment is conducted once a year as follows:

Evaluation results	A	B	C	D
Individual level unlockable ratios	100%	80%	60%	0%

Number of Subject Stock Interests to be unlocked by an individual in the current year = Number of Subject Stock Interests scheduled to be unlocked by an individual in the current year x Company-level unlocking factor (X) x Individual-level unlocking factor
(Y)

2. The main parameters for determining the fair value of the equity instruments of the Employee Stock Ownership Plan were taken as follows:

sports event	Second Employee Stock Purchase Plan Shares	Third Employee Stock Purchase Plan Shares	note
Employee Stock Purchase Plan Grant Date	September 5, 2022	October 10, 2022	Date of approval by the General Meeting of Shareholders
Stock price on the date of authorization of the Employee Stock Purchase Plan ($/share)	21.50	18.86	Closing price on grant date
Employee Stock Ownership Plan Assigned Price ($/share)	9.85	9.85	Date of approval by the General Meeting of Shareholders

3. Cash-settled share-based payments

☐ Applicable ☑ Not applicable

4. Modification and termination of share-based payment

5. Other

XIV. Commitments and contingencies

1. Important commitments

Significant commitments existing at the balance sheet date

2. Contingencies

(1) Significant contingencies existing at the balance sheet date

1. Contingencies arising from pending litigation or arbitration and their financial implications

(1) On March 4, 2022, the Company was sued by Zhao Weidong, a natural person, for RMB19,170,000 in connection with a

dispute over a prospecting right contract, and demanded that
The joint venture company "Jiangxi Jiangxin Mining Development Co., Ltd." is responsible for the mining, processing and utilization of the mineral deposits in the area related to the prospecting right with the certificate number "T361200907020 *****". On March 21, 2022, the Company received a civil ruling from the People's Court of Yuanzhou District, Yichun City, Jiangxi Province in the aforesaid case, ruling to freeze the Company's assets. On March 21, 2022, the Company received a civil ruling from the Yuanzhou District People's Court of Yichun City, Jiangxi Province in the aforesaid case, which ruled that the Company's assets should be frozen.
Bank deposits in the name of the Company amounted to RMB19.5 million.2022 On December 31, 2022, the plaintiff Zhao Weidong's lawsuit was dismissed by the court. As at the balance sheet date
The company's bank deposits amounting to RMB 19.5 million are still frozen by the court.

2. Contingencies arising from guarantees of externally provided debt and their financial effects

As of June 30, 2023, the Company had provided guarantees to non-affiliated units as follows:

Name of the guaranteed entity	Security matters	amount sum of money	time limit set a limit (on time)	note
Jiangsu Jiulong Automobile Manufacturing corporation	Provision of financing for secured parties credit guarantee	30,000,000.00	2020.9.14-2023.9.14	
Total		30,000,000.00		

(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

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 the correction of accounting errors	processing fee	Name of statement line affected for each comparative period	Cumulative impacts

(2) prospective application law

Elements of the 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

Replacements 4.

Annuity Plans

5. Termination of business

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 operating segments based on its internal organizational structure, management requirements and internal reporting system. The Company's operating segments are 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) The ability to obtain relevant accounting information about the component's financial position, results of operations and cash flows.

The Company determines its reportable segments on the basis of operating segments, and operating segments that meet one of the following conditions are determined to be reportable segments:

(1) Segment revenue from this operating segment represents 10% or more of all segment revenue combined;

(2) The absolute amount of segment profit (loss) of the segment is 10% or more of the greater of the aggregate profit of all profitable segments or the aggregate loss of all loss-making segments.

If the aggregate amount of revenues from external transactions of the operating segments of the reportable segments determined in accordance with the above accounting policies does not reach 75% of the consolidated total revenues, the number of reportable segments is increased and other operating segments not recognized

as reportable segments are included in the scope of the reportable segments as described below, until such weighting reaches 75%:

(1) Identify as a reportable segment those operating segments for which management believes that disclosure of information about that operating segment would be useful to users of accounting information;

(2) The operating segment is consolidated as a reportable segment with one or more other operating segments that have similar economic characteristics and meet the conditions for consolidation of operating segments.

Inter-segment transfer prices are determined by reference to market prices, and assets used in common with the segments, and related costs are allocated among the different segments in proportion to their revenues.

（2） Financial information on reportable segments

Unit: Yuan

sports event	Motor Company Division	Lithium Mining Company Sub troops	Automobile Company Division	Other corporate segments	Inter-segment set-off	add up the total
I. Operating income	1,029,295,858.04	1,397,065.330.29	6,542,350.78	15,101,177.94	-649,390,458.49	1,798,614,258.56
Of which: Income from external transactions	631,498,264.60	1,193,861.742.38	5,492,174.61	-32,237,923.03		1,798,614,258.56
Revenue from inter-segment transactions	397,797,593.44	203, 203, 587.91	1,050,176.17	47,339,100.97	-649,390,458.49	
II. Operating expenses	-1,176,230,750.22	1,289,001.667.61	342,750,748.16	16,857,914.97	1,281,917,651.43	1,754,297,231.95
Of which: depreciation amortization	23,268,411.75	68,410,415.21	6,883,943.05	96,182.80		98,658,952.81
III. Credit impairment damages	47,721,376.97	61,263,553.44	1,457,522.92	46,362.49		110,488,815.82
IV. Impairment of assets damages	-1,601,868.53					-1,601,868.53
V. Total profits	2,205,526,608.26	108,063,662.68	-336,208,397.38	-1,756,737.03	-1,931,308,109.92	-44,317,026.61
VI. Income tax expense expense or outlay	10,899,217.87	63,358,659.05	301,214.11		18,766,858.46	93,325,949.49
VII. Net profit	2,194,627,390.39	44,705,003.63	-336,509,611.49	-1,756,737.03	-1,950,074,968.38	-49,008,922.88
VIII. Total assets	7,372,628,456.39	4,066,751.797.82	385,615,176.31	51,161,343.79	-5,084,914,812.56	6,791,241,961.75
ix. total liabilities	1,555,322,137.86	2,097,934.814.25	592,907,153.49	44,774,599.68	-1,702,326,407.74	2,588,612,297.54
x. other important Non-cash items						
capital expenditure	17,553,887.20	180,716,280.12				198,270,167.32

(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 affecting investors' decisions

1. Subsequent arrangements for the disposal of the subsidiary, KC Motors

Pursuant to the Agreement on Equity Transfer of Jiangsu Jiulong Automobile Manufacturing Company Limited (hereinafter referred to as the "Equity Transfer Agreement") dated December 4, 2019 entered into between the Company and Yangzhou Jiangdu District Fairy Infrastructure Construction Company Limited (hereinafter referred to as the Transferee):

(1) Mutual Guarantee between the Company and Kowloon Motor

Pursuant to the resolutions of the Ninth Meeting of the Ninth Session of the Board of Directors of the Company and the First Extraordinary Shareholders' Meeting of 2020 of the Company, the Company entered into a financing mutual insurance agreement with Nine Dragons Automobile. The Company undertook
The Company will continue to provide guarantees of up to RMB300 million for commercial bank loans incurred during the existing and subsisting periods of Nine Dragons Automobile, and the amount of the guarantees in excess of RMB300 million will expire upon expiration of the guarantees.
The transferee agrees that Nine Dragons Motor will provide guarantees for the Company and its subsidiaries not exceeding RMB 300 million, and the term of the mutual guarantees will be the same as the term of the equity transfer of the target company.
Within 4 years from the cut-off date.

(2) Arrangement for the allocation of proceeds from the subsequent transfer of equity interests in KCRC Motors

If the transferee transfers the equity interest in JD Auto within 4 years from the date of delivery of the equity interest in JD Auto, the parties confirm that the equity transfer price will be deducted from the current equity transfer price at that time. (RMB513 million), interest of RMB513 million (interest calculated based on the benchmark interest rate of bank loans during the period when the transferee held the equity interest in Nine Dragons Automobile) and other transaction costs were set as the net proceeds from the equity transfer, which were to be allocated on a 50:50 basis between Nine Dragons Automobile and the Company.

In the event that the above equity interests in Nine Dragons Automobile are transferred to a related party of the transferee, Nine Dragons Automobile and the Company shall not be allowed to participate in any distribution of proceeds from the transfer of equity interests.

(3) Arrangement for the distribution of proceeds from the sale of production qualifications by Jiu Long Auto

Within four years from the date of delivery of the equity interest in JD Auto, if JD Auto sells the relevant automobile production qualification separately, the parties confirm that the price of the automobile production qualification at that time, less taxes and other transaction costs, will be determined as the net gain on the sale of the production qualification, which will be allocated on a 50:50 basis between JD Auto and the Company.

(4) Subsequent arrangements for current accounts receivable from KC Motors

At the time of the transfer of JD Auto, the parties unanimously confirmed that JD Auto's current accounts payable to the Company and its subsidiaries totaled approximately RMB499 million, and that JD Auto would repay the aforesaid RMB499 million over a period of four years.
The total amount of RMB 36.00 million, with interest calculated with reference to the prime rate of bank time deposits, is repayable before December 31, 2020
Repayment of $100 million plus interest; $100 million plus interest by December 31, 2021; $100 million plus interest by December 31, 2022; December 2023
The remaining balance, together with interest, will be repaid by June 31, 2023. As of June 30, 2023, the balances due from the Company and its subsidiaries to KCRC (including subsidiaries) were as follows:

Name of unit	account	balances	note
Company	Other receivables	206,147,854.58	-
add up the total		206,147,854.58	-

8. Other

XVII. Notes to the main items of the parent company's 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	
Accounts receivable provisioned for bad debts on an individual basis	934,935.00	0.87%	934,935.00	100.00%		934,935.00	0.23%	934,935.00	100.00%	
Among them:										
Accounts receivable with provision for bad debts by portfolio	105,921,592.42	99.13%	37,895.216.37	35.78%	68,026.376.05	406,387,628.85	99.77%	37,821.663.79	9.31%	368,565,965.06
it (refers sth. preceding it) Center:										

age group close	105,921,592.42	99.13%	37,895.216.37	35.78%	68,026.376.05	98,788.148.71	24.25%	37,821.663.79	38.29%	60,966.484.92
Group of related parties within the scope of consolidation close		0.00%				307,599,480.14	75.52%			307,599,480.14
add up the total	106,856,527.42	100.00%	38,830.151.37		68,026.376.05	407,322,563.85	100.00%	38,756.598.79		368,565,965.06

Provision for bad debts by individual item: 934,935.00

Unit: Yuan

name (of a thing)	Closing balance			
	Carrying amount	provision for bad debts	Percentage of accruals	Reasons for the provision
Microaggregation	934,935.00	934,935.00	100.00%	Expected to be difficult to recover
add up the total	934,935.00	934,935.00		

Provision for bad debts by portfolio: 37,895,216.37

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals
Within 1 year	48,190,280.25	2,409,514.01	5.00%
1-2 years	15,517,579.79	1,551,757.98	10.00%
2-3 years	9,323,812.41	1,864,762.47	20.00%
3-4 years	549,155.77	274,577.89	50.00%
4-5 years	1,092,320.37	546,160.19	50.00%
More than 5 years	31,248,443.83	31,248,443.83	100.00%
add up the total	105,921,592.42	37,895,216.37	

Description of the basis for determining the portfolio: Provision for bad debts is made on a portfolio basis:

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals

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	Closing balance
Up to and including 1 year	48,190,280.25
1 to 2 years	15,517,579.79
2 to 3 years	9,323,812.41
More than 3 years	33,824,854.97
3 to 4 years	549,155.77
4 to 5 years	1,092,320.37
More than 5 years	32,183,378.83
add up the total	106,856,527.42

（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	(sth. or sb) else	
A single provision for expected credit losses should payables	934,935.00					934,935.00
Provision for expected credit losses on a portfolio basis accounts receivable	37,821,663.79	182,752.67	109,200.09			37,895,216.37
add up the total	38,756,598.79	182,752.67	109,200.09			38,830,151.37

of which the amount of bad debt provision recovered or reversed during the period is significant:

Unit: Yuan

Name of unit	Amount recovered or reversed	Recovery method

（3） Actual accounts receivable written off during the period

Unit: Yuan

sports event	Amount written off

Among the 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 or not the amount was paid by the affiliated come about

Accounts receivable write-off instructions:

（4） Top five accounts receivable by party owed at end of period

Unit: Yuan

Name of unit	Closing balance of accounts receivable	Percentage of total accounts receivable closing balance	Closing balance of provision for bad debts
Client 1	29,510,800.00	27.62%	2,064,390.00
Client 2	9,620,060.00	9.00%	481,003.00
Client 3	3,102,700.00	2.90%	333,980.00
Client 4	2,530,000.00	2.37%	506,000.00
Client 5	2,400,000.00	2.25%	423,000.00
add up the total	47,163,560.00	44.14%	

（5） Receivables derecognized due to transfer of financial assets

（6） Amounts of assets and liabilities resulting from the transfer of receivables and continuing involvement

Other notes:

2. Other receivables

Unit: Yuan

sports event	Closing balance	Opening balance
Dividends receivable	248,236,634.53	38,236,634.53
Other receivables	747,812,890.14	581,811,150.28
add up the total	996,049,524.67	620,047,784.81

（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 determining it

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
Jiangxi Jiangte Mining Development Co.	210,000,000.00	
Hangzhou MIG Motor Co.	19,000,000.00	19,000,000.00
Tianjin Xiqing Huaxing Motor Manufacturing Co.	19,236,634.53	19,236,634.53
add up the total	248,236,634.53	38,236,634.53

2) Significant dividends receivable aged over 1 year

Unit: Yuan

project (or investee)	Closing balance	age of accounts	Reasons for non-recoveries	Whether impairment has occurred and the basis for determining it

3) Provision for bad debts

☐ Applicable
☑ Not Applicable
Other Description:

(3) Other receivables

1) Breakdown of other receivables by nature of payment

Unit: Yuan

Nature of payment	Closing book balance	Opening balance
margin (in derivative trading)	683,086.20	787,500.00
reserve fund	2,684,379.00	816,412.00
short term loan	209,913,060.26	325,349,446.28
Related party funds	631,396,543.37	421,133,560.02
(sth. or sb) else	3,703,740.61	2,200,187.95
add up the total	848,380,809.44	750,287,106.25

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 at January 1, 2023		167,417,386.47	1,058,569.50	168,475,955.97
Balance at January 1, 2023 in the current period				
Provision for the current period	250,078.09	5,400.00		255,478.09
Reversal during the period		-68,163,514.76		-68,163,514.76

Balance at June 30, 2023	250,078.09	99,259,271.71	1,058,569.50	100,567,919.30

Changes in the carrying amount of the provision for losses that are material during the period

☐ Applicable ☑ Not applicable

Disclosure by age

Unit: Yuan

age of accounts	Closing balance
Up to and including 1 year	307,534,322.64
1 to 2 years	191,362,687.89
2 to 3 years	91,151,339.91
More than 3 years	258,332,459.00
3 to 4 years	237,822,663.26
4 to 5 years	6,287,612.74
More than 5 years	14,222,183.00
add up the total	848,380,809.44

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	(sth. or sb) else	
Individual bad debt provision for other accounts receivable	1,058,569.50					1,058,569.50
Provision for bad debts by portfolio of its Other receivables	167,417,386.47	255,478.09	68,163,514.76			99,509,349.80
add up the total	168,475,955.97	255,478.09	68,163,514.76			100,567,919.30

Of these, the amount of the 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:

5) Top five other accounts receivable with closing balances, grouped by party owed

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
Client 1	(sth. or sb) else	206,147,854.58	1 to 4 years	24.29%	98,158,802.29
Client 2	Related party funds	179,251,053.47	1 to 4 years	21.13%	
Client 3	Related party funds	105,716,697.46	Within 1 year	12.46%	
Client 4	Related party funds	82,686,164.38	1-2 years	9.75%	
Client 5	Related party funds	44,927,407.34	Within 1 year	5.30%	
add up the total		618,729,177.23		72.93%	98,158,802.29

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

7) Other receivables derecognized due to transfer of financial assets

8) Transfer other receivables and continue to

be involved in the amount of assets and

liabilities formed other notes:

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	3,413,362,676.68		3,413,362,676.68	3,299,377,216.68		3,299,377,216.68
add up the total	3,413,362,676.68		3,413,362,676.68	3,299,377,216.68		3,299,377,216.68

(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	provide for impairment	(sth. or sb) else		
Yichun Juyuan Lithium Mining Industry Co. limited company	11,900,000.00					11,900,000.00	
Jiangxi Jiangte Mining	1,862,928,407.39					1,862,928,407.39	

Developm ent Co. firms							
Tianjin Xiqing Huaxing Motor Manufact uring Co. department (under a ministry)	51,051,178.62					51,051,178.62	
Modern Agricultur al Science and Technolog y Demonstr ation Park in Yuanzhou District, Yichun City corporation	1,000,000.00	6,010,000.00				7,010,000.00	
Jiangxi Yichun Bus Factory Co. department (under a ministry)	316,420,000.00					316,420,000.00	
Hangzhou MIG Electric corporation	600,000,000.00					600,000,000.00	
Yichun Bangfu E-commerce Culture Venture The Garden Co.	9,600,000.00					9,600,000.00	
Shanghai Jiangzhi Automotiv e Technolog y Co. firms	22,220,000.00					22,220,000.00	
Yüehl Motors & Energy Technolog y, Germany Ltd.	323,257,630.67	2,975,460.00				326,233,090.67	
Jiangxi Gangtek corporation	100,000,000.00	100,000,000.00				200,000,000.00	

Yuel (Hangzhou) Technology Co. limited company	1,000,000.00					1,000,000.00	
Xinjiang Jianglun New Energy Co. department (under a ministry)		5,000,000.00				5,000,000.00	
add up the total	3,299,377,216.68	113,985,460.00				3,413,362,676.68	

（2） Investments in associates, joint ventures

Unit: Yuan

investment unit	Opening balance (book value)	Increase/decrease during the period								Closing balance (book value)	Closing balance of provision for impairment
		Additional investments	Reduced investment	Gains and losses on investments recognized under the equity method	Adjustments to other comprehensive income	Other changes in equity	Declaration of cash dividends or profits	provide for impairment	(sth. or sb) else		
I. Joint ventures											
II. Associated enterprises											

（3） Other notes

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	309,412,135.90	161,750,552.29	90,175,710.90	51,317,280.11
Other business	43,642,428.49	41,999,155.37	28,708,306.85	27,777,816.50
add up the total	353,054,564.39	203,749,707.66	118,884,017.75	79,095,096.61

Revenue-related information:

Unit: Yuan

Contract classification	Division 1	Division 2		add up the total
Product Type				353,054,564.39

Among them:				
lithium carbonate				273,504,424.74
Lithium mining				14,128,200.15
Motor Products				15,764,807.26
automobile industry				
Other main products				6,014,703.75
Other business				43,642,428.49
By Business Area				
Among them:				
domestic sale				353,054,564.39
sell abroad				
Type of market or customer				
Among them:				
Type of contract				
Among them:				
Contracts for the sale of products				344,922,428.09
lease contract				8,132,136.30
Classification by time of transfer of goods				
Among them:				
Transfer at a point in time				353,054,564.39
Transfers within a certain point in time				
Classification by contract duration				
Among them:				
By Sales Channel				
Among them:				
add up the total				

Information relating to performance obligations:

The Company recognizes revenue based on the transaction price apportioned to that performance obligation when the performance obligation in the contract is satisfied, i.e., when the customer obtains control of the related goods or services.

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 performed or not yet completed at the end of the reporting period is $3,491,255.32, of which $ is expected to be recognized as revenue in the year, $ is expected to be recognized as revenue in the year, and $ is expected to be recognized as revenue in the year.

Other notes:

5. Return on investment

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Income from long-term equity investments accounted for under the cost method	1,948,000,000.00	33,511,428.74
Investments in available-for-sale financial assets during the holding period earnings	4,332,255.24	
add up the total	1,952,332,255.24	33,511,428.74

6. Other

xviii. additional information

1. Breakdown of non-recurring gains and losses for the period

☑Applicable ☐Not Applicable

Unit: Yuan

sports event	sum of money	clarification
Gains and losses on disposal of non-current assets (including capital provided) (portion of elimination of provision for impairment of production)	-214,938.50	
Government grants recognized as current profit or loss (closely related to the company's normal business operations, in line with national policies, according to certain standards of fixed amount or quantitatively sustained) (except for government grants)	6,026,677.87	
Charges to non-financial corporations included in profit or loss for the period funds occupancy charge (accountancy)	10,304,245.32	
Gains and losses on entrusted investments or management of assets	4,321,225.91	
Due to force majeure factors, such as natural disasters Provision for impairment of individual assets	0.00	
Debt restructuring gains and losses	-2,366,000.00	
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 summarized as follows	1,559,357.00	
Impairment of receivables tested individually for impairment reversal	53,458,921.90	
Non-operating income other than the above and expenditures	-307,718.41	
Other items of profit or loss that meet the definition of non-recurring profit or loss	20,825.05	
Less: Income tax effect	12,786,048.93	
Effect of minority interests	-13,464.90	
add up the total	60,030,012.11	--

Specifics of other profit and loss items that meet the definition of non-recurring gains and losses:

☐ Applicable ☑ Not applicable

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

profit or loss.

Definition of non-recurring profit and loss items listed in "Interpretative Announcement No. 1 on Information Disclosure by 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 income attributable to the Company's common shareholders margins	-1.25%	-0.03	-0.03
Net profit attributable to ordinary shareholders of the Company after extraordinary gains and losses	-2.68%	-0.07	-0.07

3. Differences in accounting data under domestic and foreign accounting standards

(1) Difference in net profit and net assets between financial reports disclosed under IAS and those disclosed under PRC 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 audit organization, the name of the overseas organization should be indicated

4. Other

江西特种电机股份有限公司

2023 年半年度报告

2023 年 8 月 30 日

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、高级管理人员保证半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。

公司负责人梁云、主管会计工作负责人杨晶及会计机构负责人(会计主管人员)黄斌声明：保证本半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次半年报的董事会会议。

公司可能存在宏观经济风险、锂价波动的风险、原材料价格波动风险、管理风险，详见本报告“第三节管理层讨论与分析”之“十、公司面临的风险和应对措施”，敬请广大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）载有公司负责人、主管会计工作负责人、会计机构负责人（会计主管人员）签名并盖章的财务报表；

（二）报告期内中国证监会指定网站上公开披露过的公司文件的正本及公告的原稿。

（三）在其他证券市场公布的年度报告等。

释义

释义项	指	释义内容
公司、江特电机	指	江西特种电机股份有限公司
江特实业	指	江西江特实业有限公司，公司控股股东江西江特电气集团有限公司的控股股东
江特电气	指	江西江特电气集团有限公司，公司控股股东
江西江特	指	江西江特电机有限公司，公司直接持股 100%
江特节能	指	江西江特节能电机有限公司，公司通过全资子公司江西江特持股 70%
天津华兴	指	天津市西青区华兴电机制造有限公司，公司直接持股 85.30%
杭州米格	指	杭州米格电机有限公司，公司直接持股 100%
江苏米格	指	江苏米格江特电机有限公司，公司直接持股 100%
德国尉尔	指	"Weier Antriebe and Energietechnik GmbH"[德国尉尔驱动及能源技术有限公司]，公司直接持股 100%
江特矿业	指	江西江特矿业发展有限公司，公司直接持股 100%
巨源锂能	指	宜春市巨源锂能矿业有限公司，公司直接持股 70%
新坊钽铌	指	宜春市新坊钽铌有限公司，公司通过全资子公司江特矿业持股 51%
泰昌矿业	指	宜春市泰昌矿业有限公司，公司通过全资子公司江特矿业持股 100%
宜丰分公司	指	江西特种电机股份有限公司宜丰分公司
江佳智能	指	江西江佳智能科技有限公司，公司直接持股 100%
银锂新能源	指	宜春银锂新能源有限责任公司，公司通过全资子公司江特矿业持股 100%
宜春客车厂	指	江西宜春客车厂有限公司，公司直接持股 100%
江特电动车	指	江西江特电动车有限公司，公司通过全资子公司宜春客车厂持股 100%
宜春邦富	指	宜春邦富电商文化创业园有限公司，原江西江特电商文化创业园股份有限公司，公司直接持股 100%
天津尉尔	指	尉尔（天津）驱动技术有限公司，公司通过全资子公司德国尉尔持股 100%
宜丰锂业	指	宜丰县江特锂业有限公司，公司通过全资子公司江特矿业持股 100%
报告期	指	2023 年半年度

第二节 公司简介和主要财务指标

一、公司简介

股票简称	江特电机	股票代码	002176
变更前的股票简称（如有）	无		
股票上市证券交易所	深圳证券交易所		
公司的中文名称	江西特种电机股份有限公司		
公司的中文简称（如有）	江特电机		
公司的外文名称（如有）	JIANGXI SPECIAL ELECTRIC MOTOR CO.,LTD		
公司的外文名称缩写（如有）	JIANGTE MOTOR		
公司的法定代表人	梁云		

二、联系人和联系方式

	董事会秘书	证券事务代表
姓名	蒋孝安	曲宏博、李国玲
联系地址	江西省宜春市环城南路 581 号	江西省宜春市环城南路 581 号
电话	0795-3266280	0795-3266280
传真	0795-3512331	0795-3512331
电子信箱	jiangte002176@aliyun.com	jiangte002176@aliyun.com

三、其他情况

1、公司联系方式

公司注册地址、公司办公地址及其邮政编码、公司网址、电子信箱等在报告期是否变化

□适用 ☑不适用

公司注册地址、公司办公地址及其邮政编码、公司网址、电子信箱等在报告期无变化，具体可参见 2022 年年报。

2、信息披露及备置地点

信息披露及备置地点在报告期是否变化

□适用 ☑不适用

公司披露半年度报告的证券交易所网站和媒体名称及网址，公司半年度报告备置地在报告期无变化，具体可参见 2022 年年报。

3、其他有关资料

其他有关资料在报告期是否变更情况

□适用 ☑不适用

四、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

	本报告期	上年同期	本报告期比上年同期增减
营业收入（元）	1,798,614,258.56	2,710,280,143.46	-33.64%
归属于上市公司股东的净利润（元）	-52,861,286.28	1,347,984,904.35	-103.92%
归属于上市公司股东的扣除非经常性损益的净利润（元）	-112,891,298.39	1,337,271,177.63	-108.44%
经营活动产生的现金流量净额（元）	255,669,055.18	666,109,617.15	-61.62%
基本每股收益（元/股）	-0.03	0.79	-103.80%
稀释每股收益（元/股）	-0.03	0.79	-103.80%
加权平均净资产收益率	-1.25%	51.69%	-52.94%
	本报告期末	上年度末	本报告期末比上年度末增减
总资产（元）	6,791,241,961.75	7,229,265,724.63	-6.06%
归属于上市公司股东的净资产（元）	4,168,567,246.69	4,265,207,317.41	-2.27%

五、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。

六、非经常性损益项目及金额

☑适用 □不适用

单位：元

项目	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）	-214,938.50	
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）	6,026,677.87	
计入当期损益的对非金融企业收取的资金占用费	10,304,245.32	
委托他人投资或管理资产的损益	4,321,225.91	
因不可抗力因素，如遭受自然灾害而	0.00	

计提的各项资产减值准备		
债务重组损益	-2,366,000.00	
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	1,559,357.00	
单独进行减值测试的应收款项减值准备转回	53,458,921.90	
除上述各项之外的其他营业外收入和支出	-307,718.41	
其他符合非经常性损益定义的损益项目	20,825.05	
减：所得税影响额	12,786,048.93	
少数股东权益影响额（税后）	-13,464.90	
合计	60,030,012.11	

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、报告期内公司从事的主要业务

（一）所属行业发展情况

1、电机行业

电机是指以电磁感应为理论基础进行机电能量转换的一种电磁机械装置，通常由三大部分组成，即固定部分、转动部分和辅助部分。电机作为风机、泵、压缩机、机床、传输带等各种机械设备的驱动装置，广泛应用于国民经济各基础行业，被称为工业设备的“心脏”，在国家制造业转型升级和绿色经济的大背景下，工业、汽车、军工等领域将不断要求电机产品在便携、高效、节能等方面的持续提升，进一步刺激电机行业的发展和市场空间。

目前，电机产业在全球范围内尚未实现生产制造流程的完全自动化，在绕线、装配等工序中仍然需要人工与机器相结合的方式，属于半劳动密集型产业，但持续提高生产效率、降低产品质量控制成本，提高生产线的数字化、信息化水平、实现自动化生产，是电机企业未来发展的趋势。

我国电机企业数量较多，但是行业高端市场被国外发达国家占据，我国厂商大多集中在中低端领域，市场竞争较为激烈，已对行业的良性发展带来不利的影响。电机行业内部亦存在较大的分化，上市企业、大型国有企业因资金充足、产能规模较大、品牌知名度较高等原因，在整个行业的发展中占据了先机，逐步扩大了市场占有率，而数量众多的中小型的、同质化的电机生产企业只能分享剩余的市场份额。随着国家供给侧改革产业政策的推行、市场优胜劣汰作用的显化以及行业进入壁垒的进一步强化，行业集中度将进一步提升，部分具有较强竞争优势的企业将崛起，但大部分弱势企业未来将陆续被淘汰，同时，产业链各环节有望持续实现国产替代。

2、锂电行业

锂由于其重要的化学特性，能较好的应用在电池和储能领域，被称为“白色石油”，现已成为国家保障性资源和战略性资源之一。以碳酸锂、氢氧化锂为代表的锂盐产品，是锂电池正极材料的核心原料，广泛应用于新能源汽车、储能、消费电子等领域。在国家全面落实碳达峰、碳中和的目标任务，抓住新一轮科技革命和产业变革的历史性机遇的背景下，近年来，新能源汽车、储能等下游行业的飞速发展，锂盐的市场需求也急剧提升。

锂产业链主要分为上游开采、中游冶炼及下游应用三个环节。上游开采环节，国内锂资源供给目前主要来自盐湖卤水和硬岩型矿石提锂，以及少量的锂电池回收。中游冶炼环节，主要将卤水、矿石等各类型锂资源提取加工形成的金属锂、锂化合物及相关产品，并以碳酸锂、氢氧化锂等锂化合物作为基础原料，进一步深加工成锂电池正极材料、电解液等。下游应用环节，主要应用于新能源汽车电池、化学储能、消费电子等电池领域和医药、陶瓷玻璃、润滑剂、催化剂等传统工业领域。

在全球“碳中和”目标下，多个国家和地区把发展新能源车作为核心的战略性新兴产业之一，部分国家宣布将逐步取代燃油汽车，提高新能源汽车的渗透率，随着风光等可再生能源技术日趋成熟，发电占比逐步提升，对储能参与电力市场的需求极为迫切。新型储能“十四五”规划等支持政策密集出台，储能产业逐步发展壮大，已成长为可再生能源的重要赛道。此外，智能手机、蓝牙音箱、智能穿戴设备、无人机、智能家电等消费电子产品的快速兴起也带动了锂电池市场需求进一步扩大。

碳酸锂在 2023 年上半年走出了“过山车”式行情，电池级碳酸锂自 1 月最高价 51 万元/吨跌至 4 月下旬约 18 万元/吨，而后反弹至 6 月末约 30 万元/吨，7 月份至今价格缓慢下跌，预计未来一段时间价格将继续震荡运行。

（二）主要业务

公司主要业务为研发、生产、销售智能电机产品及以碳酸锂为主的锂盐产品。公司通过自主研发技术，持续的装备投入和市场开拓，在巩固和扩大建机电机、起重冶金电机、风电电机、伺服电机细分市场龙头地位的基础上，拓展军工电机、新能源电机市场，已成为国内多个特种电机细分市场的龙头供应商。通过自主研发锂云母提锂技术，综合利用自有锂矿资源，建设了国内技术领先、规模领先的锂盐生产基地，现已成为国内知名的锂盐生产企业和广期所碳酸锂期货指定交割厂库。

（三）主要产品及其用途

1、电机板块

公司电机产品包括建机电机、起重冶金电机、风电配套电机、伺服电机、军工电机、新能源汽车电机等，已广泛应用于建筑塔机、起重冶金机械、风机、水泵、电梯扶梯行业、风电配套设备、风电安装设备、公共交通、重卡、环卫车、纺织机、包装机、数控机床、机器人等行业，此外还涉及舰艇、装甲车辆、轨道交通等特殊领域。为扎实执行国家“碳达峰、碳中和”的相关政策以及满足相关行业节能改造的需要，公司开发了 YE4、YE5、永磁电机等高效节能电机，并已广泛应用在节能改造项目中。

2、锂电板块

公司主要从事以碳酸锂为主的锂盐产品研发、生产和销售，依托自有锂云母矿山，形成了从锂矿石到锂盐的“采选冶”一体化产业链。江西为全国四大锂矿省份之一，锂云母主要集中在宜春市，宜春市享有“亚洲锂都”的美誉，经过多年的积累和发展，公司在宜春地区现拥有锂瓷石矿 2 处采矿权和 5 处探矿权，从已探明矿区储量统计，持有或控制的锂矿资源量在 1 亿吨以上，已成为宜春市云母提锂的代表企业。

公司对外主要销售产品为电池级碳酸锂、工业级碳酸锂及其他共生矿产品。碳酸锂是锂离子电池正极材料的核心原料，正极材料决定锂电池的容量、寿命等多方面核心性能，在锂电池的成本占比达到 40%；在正极材料成本的构成中，碳酸锂在磷酸铁锂正极材料成本构成中约占 40%，在三元正极材料成本构成中占 20-30%。公司碳酸锂主要销售给下游头部或行业知名企业。锂矿石提炼过程中会产生长石粉、钽铌等其他共生矿产品，长石粉是制造陶瓷、玻璃的重要材料，钽铌应用于国防、航空航天、电子计算机等领域，公司通过对外销售长石粉和钽铌，提高了锂矿石资源的综合利用效率和盈利能力。

（四）经营模式及业绩驱动因素

1、电机板块

公司紧跟国家政策，坚持发展智慧、绿色电机的经营理念，服务各行业客户。

公司建立了一套以销售订单为依据的排产模式，生产管理部门根据营销部门提供的订单，与有关部门协商确定生产计划，生产部门按照生产计划组织生产，同时将生产过程中的各种信息及时、准确地反馈到生产管理部门；采购部门及设备部门根据生产计划采购原材料及提供设备维护方面的服务；研发和技术部门及时予以技术方面的支持；质管部门负责生产过程中质量异常情况的纠正和预防。营销方面，公司以直销方式为主，确保信息快速、准确、全面的传达和反馈，公司针对不同要求的客户，制定相对应的销售政策。

随着中国工业经济整体蓬勃发展，国产电机无论从规格种类上还是产销数量上，长期位居世界前列，但同质化竞争也日益激烈，同时，电机受下游客户所处行业影响较大，下游行业景气度将直接影响电机的产销量和毛利率。公司通过持续加强内部成本管理，强化预算控制，加大产品研发力度，特别是对高效节能电机、绿色行业电机的研发力度，不断提升产品竞争力，保持公司在细分行业的领先地位；公司借助国家推动军民融合深度发展与军队新型高端装备换代升级的契机，发挥现有多项军工电机产品技术领先优势，着力打造军用电机高端品牌；公司还积极寻找并布局电机系统集成领域，努力提高品牌价值，树立高端品牌形象。

2、锂电板块

公司采取一体化经营模式，业务全面覆盖矿石资源、矿石开采、矿石分选、锂盐加工等领域，形成了从资源到锂盐的完整产业链，保证了企业的可持续发展以及更大的利润空间。公司与部分重要客户签订长期供货协议，约定定价原则、供货周期和频率，再根据实际订单合同予以交付和结算；对其他客户采用一次性订单销售，约定数量、价格、交货期等，并根据订单合同进行生产销售。生产部门采用计划和订单相结合的生产模式，根据订单安排生产。目前，锂盐生产所需的矿石大部分由公司控股的狮子岭锂瓷石矿和新坊钽铌矿自供，采购部门根据生产计划采购纯碱、硫酸等辅料及其他少量的卤水和锂精矿。目前公司已启动茜坑、牌楼、梅家的“探转采”工作，相关工作完成后，公司的锂云母自给率将会大幅提高，大大减少锂精矿的外购比例。

近年来，在全球碳中和的大背景下，电动汽车、风光储能、电子产品等新兴产业快速发展，从而带领锂盐行业高速发展，锂盐需求结构从传统的医药、陶瓷玻璃行业切换至以锂离子电池为代表的成长行业，电池领域成为锂盐下游应用的主要场景。随着相关行业的持续快速增长，动力电池和储能电池的应用占比还将继续提升，从而带动锂盐产品的市场需求。

（五）市场地位

1、电机板块

公司创建于 1958 年，距今已有六十多年的历史，是国内最早从事电机制造的厂家之一。凭借过硬的质量和服务，江特电机品牌在行业内一直维持较高的知名度。公司通过自主研发技术，持续的设备投入和市场开拓，在巩固和扩大建机电机、起重冶金电机、风电配套电机、伺服电机细分市场龙头地位的基础上，拓展了军工电机、新能源电机、永磁高效电机等市场，成为国内多个特种电机细分市场的重要供应商。公司建机电机、风电配套电机、伺服电机等品种在细分行业连续多年国内产销量排名前列，其中，建机电机和风电配套电机的市场占有率均位居国内榜首，年销量分别在 7 万台和 10 万台左右，伺服电机、步进电机出货量排行国内前二。公司还大力参与到海上发电等绿色电网的建设当中，近年来获得多份海上风电安装船的电机订单；公司获批军工电机生产资质后，与国内军工高校院所合作开发的军工电机，各项指标居于国内领先水平，得到用户的高度认可；公司还参与了一些国家重大项目的建设，如港珠澳大桥、航天工程等。

2、锂电板块

公司专注于使用锂云母精矿进行锂盐生产，形成了锂矿石开采、锂矿石分选综合利用、锂盐深加工的一体化产业链，产业布局涵盖了锂盐产业链的上游开采和中游提炼环节。经过多年的积累和发展，依托于地处江西宜春的区位优势和自有矿山优势，公司在利用锂云母制备锂盐方面工艺积淀深厚，具备较大储量的锂矿资源和一定当量的锂盐有效产能，是目前国内云母提锂的龙头企业之一。

二、核心竞争力分析

（一）电机板块

1、技术优势

公司是国家电机制造行业的骨干企业，拥有较强的自主研发能力，主要产品技术均为自有技术。江西江特、天津华兴、杭州米格均为国家高新技术企业。近年来，公司着力研发高效永磁电机、方形电机、直驱式低速永磁电机等产品，空压机用永磁同步电机、搅拌与混合设备用永磁同步电机效率得到了有效提升，同时，对电机降振降噪等技术进行了研究，取得了一定成果；对磁钢安装、转子加工、线圈加工等关键工艺进行了深入研究，取得了一定技术突破。公司电机板块现有发明专利 13 项，实用新型专利 83 项，外观设计专利 1 项。公司承担国家重点新产品项目 5 项，国家火炬计划项目 4 项，国家科技型中小企业科技创新基金项目 3 项，特种电机研发中心被江西省科技厅授予“江西省特种电机工程技术研究中心，被江西省经贸委授予“江西省省级企业技术中心”。

2、营销优势

公司拥有一支市场开拓能力和产品销售能力较强的营销队伍，市场营销网络健全，营销网点遍布全国各大中小城市，是国内知名电机制造企业。公司在多个细分市场处于龙头地位，建机电机、起重冶金电机、风电配套电机、伺服电机等品种在细分行业产销量位居行业前列。其中，建机电机和风电配套电机的市场占有率均位居国内榜首，年销量分别在 7 万台和 10 万台左右；伺服电机、步进电机出货量排行国内前二；与国内军工高校院所合作开发的军工电机，各项指标属于国内一流水平，得到用户的高度认可。

3、品牌优势

公司从建厂以来一直专注于特种电机的研发、生产和销售，60 多年的技术积淀树立了“江特”品牌的良好形象，公司是我国中小型电机行业首家上市公司，品牌知名度高，产品竞争力强，在多个细分行业一直处于领头地位。子公司杭州米格产品广泛应用于绣花机、横织机、数控机床、工业机器人、包装机械、雕刻机、注塑机、空压机等自动化控制领域以及新能源电动汽车领域，产品随整机畅销欧洲、美洲、东南亚和全国各地，在不同领域中产品技术和质量得到用户一致好评。

（二）锂电板块

1、资源优势

宜春拥有亚洲储量最大的锂瓷石矿产资源，锂云母矿可开采量约占全国的 90%，被称为“亚洲锂都”。公司在宜春地区现拥有 2 处采矿权和 5 处探矿权，狮子岭、新坊矿区为公司目前已投产的矿区，茜坑、牌楼、梅家三个矿区的“探转采”工作正在进行当中。从已探明矿区储量统计，公司合计持有或控制的锂矿资源量在 1 亿吨以上，居国内前列。上

述矿区均位于宜春市境内，锂云母矿资源集中，矿石品位在宜春锂云母矿山中处于中上水平，矿山平均海拔低且大多为露天开采，气候宜人，开采条件好，运输方便，具备快速放量的基础。

2、综合成本优势

公司目前形成了“矿石开采-矿石分选综合利用-锂盐生产及深加工”的产业链条，具备锂盐产品垂直一体化生产的业务能力，各业务线之间的协同互作，可充分发掘产业链各阶段产品的附加价值。公司通过开采自有的锂瓷石矿，并从锂瓷石中提炼出主产品锂云母和长石粉、钽铌等副产品。锂云母是公司制备碳酸锂的主要原材料，长石粉是制造陶瓷、玻璃的重要材料，钽铌应用于国防、航空航天、电子计算机等领域。公司通过出售提锂过程中产生的副产品，能够提高锂矿石资源的综合利用效率，提升营运效率和盈利能力。

3、技术优势

全资子公司银锂新能源是国家高新技术企业，拥有省级企业技术中心，是江西省专精特新中小企业。银锂新能源始终坚持技术创新、科技创新、精细化管理，将多年在锂云母提锂技术上积累的经验用于生产。在科学创新思想指导下，持续夯实公司在锂云母提锂技术领域的基础，掌握了锂云母提锂的核心技术，拥有自主知识产权-高效低成本锂云母提锂的关键技术，目前拥有 10 项发明专利，17 项实用新型专利，利用锂云母制备碳酸锂的硫酸盐焙烧工艺处于国内领先水平，是国内锂云母制备碳酸锂行业标准的起草单位，是锂云母制备碳酸锂行业的开拓者。银锂新能源还拥有强大的研发团队和分析检验中心，和多家科研院所建立了长期战略合作关系。

三、主营业务分析

概述

报告期内，公司实现营业收入 179,861.43 万元(合并数,下同)，比上年同期减少 91,166.59 万元，同比下降 33.64%，下降的主要原因是锂盐产品价格下降所致。报告期内公司利润总额 4,431.70 万元，比上年同期减少 152,078.27 万元，同比下降 97.17%,归属母公司净利润-5,286.13 万元，比上年同期减少 140,084.62 万元，同比下降 103.92%，利润下降主要是锂盐产品价格下降，毛利下降所致。

1、交易性金融资产比年初增长 63.81%，主要是报告期内德国尉尔持有 MM1 股票价格上涨所致；

2、应收款项融资比年初下降 35.22%，主要是报告期内销售收入下降，回款减少所致；

3、预付账款比年初增长 33.75%，主要是报告期内预付材料款增加所致；

4、存货比年初下降 46.74%，主要是报告期内锂盐产品的存货减少所致；

5、其他流动资产比年初增长 31.86%，主要是报告期内购买大额存单所致；

6、长期股权投资比年初增长 636.85%，主要是报告期增加股权投资所致；

7、在建工程比年初增长 147.94%，主要是报告期内技改工程投入增加所致；

8、递延所得税资产比年初下降 36.80%，主要是报告期内部交易实现利润所致；

9、其他非流动资产比年初增长 137.70%，主要是报告期内预付工程、基建款增加所致；

10、短期借款比年初下降 78.03%，主要是报告期内偿还借款所致；

11、应付职工薪酬比年初下降 51.90%，主要是报告期内支付职工薪酬增加所致；

12、应交税费比年初下降 81.69%，主要是报告期内缴纳税金所致；

13、营业收入比上年同期下降 33.64%，主要是报告期内锂盐产品价格下降所致；

14、营业成本比上年同期增长 77.15%，主要是报告期内消化前期较高价格外购的锂资源及锂盐产品价格下降所致；

15、税金及附加比上年同期下降 31.71%，主要是报告期内收入下降所致；

16、管理费用比上年同期增长 58.41%，主要是报告期内工资、行权费用增加所致；

17、财务费用比上年同期下降 114.01%，主要是报告期内存款利息增加所致；

18、投资收益比上年同期下降 160.84%，主要是报告期内以摊余成本计量的金融资产终止确认损失所致；

19、公允价值变动收益比上年同期增长 171.04%，主要是报告期内德国尉尔持有 MM1 股票价格上涨所致；

20、信用减值损失比上年同期下降 1,034.74%，主要是报告期内坏账转回所致；

21、资产减值损失比上年同期增长 203.56%，主要是报告期内计提存货跌价准备增加所致；

22、资产处置收益比上年同期下降 107.45%，主要是报告期内资产处置损失增加所致；

23、营业外支出比上年同期增长 73.84%，主要是报告期内赞助支出增加所致；

24、所得税费用比上年同期下降 57.37%，主要是报告期内利润减少所致；

25、经营活动产生的现金流量净额比上年同期下降 61.62%，主要是报告期内支付税金增加所致；

26、投资活动产生的现金流量净额比上年同期下降 169.10%，主要是报告期内技改投入增加所致；

27、筹资活动产生的现金流量净额比上年同期增长 139.70%，主要是报告期内借款净额增加所致。

主要财务数据同比变动情况

单位：元

	本报告期	上年同期	同比增减	变动原因
营业收入	1,798,614,258.56	2,710,280,143.46	-33.64%	主要是报告期内锂盐产品价格下降所致
营业成本	1,678,153,875.58	947,299,992.64	77.15%	主要是报告期内消化前期较高价格外购的锂资源及锂盐产品价格下降所致
销售费用	17,219,900.19	14,776,631.84	16.53%	
管理费用	89,183,716.34	56,299,987.08	58.41%	主要是报告期内工资、行权费用增加所致
财务费用	-4,402,417.51	31,413,691.53	-114.01%	主要是报告期内存款利息增加所致
所得税费用	93,325,949.49	218,909,697.55	-57.37%	主要是报告期内利润减少所致
研发投入	71,509,455.22	93,727,043.73	-23.70%	
经营活动产生的现金流量净额	255,669,055.18	666,109,617.15	-61.62%	主要是报告期内支付税金增加所致
投资活动产生的现金流量净额	-266,408,475.17	-99,000,151.67	-169.10%	主要是报告期内技改投入增加所致
筹资活动产生的现金流量净额	22,089,240.10	-55,644,105.18	139.70%	主要是报告期内借款净额增加所致
现金及现金等价物净增加额	11,904,965.01	511,377,634.49	-97.67%	主要是报告期内支付税金及技改支出增加所致

公司报告期利润构成或利润来源发生重大变动

□适用 ☑不适用

公司报告期利润构成或利润来源没有发生重大变动。

营业收入构成

单位：元

	本报告期		上年同期		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	1,798,614,258.56	100%	2,710,280,143.46	100%	-33.64%
分行业					
采选化工	1,186,511,634.97	65.97%	2,149,013,038.01	79.29%	-44.79%
电机	569,217,133.98	31.65%	522,463,274.04	19.28%	8.95%
汽车生产制造	4,758,679.23	0.26%	3,325,640.45	0.12%	43.09%
其他	38,126,810.38	2.12%	35,478,190.96	1.31%	7.47%
分产品					

一、碳酸锂	1,146,861,010.84	63.77%	2,057,336,362.97	75.92%	-44.26%
二、采选产品	39,650,624.13	2.20%	91,676,675.04	3.38%	-56.75%
三、电动机					
1、传统电机	350,186,215.02	19.48%	343,389,983.78	12.67%	1.98%
2、伺服电机	134,787,865.76	7.49%	121,700,874.02	4.49%	10.75%
3、军工电机	10,960,265.50	0.61%	2,087,522.14	0.08%	425.04%
4、其他电机	73,282,787.70	4.07%	55,284,894.10	2.04%	32.55%
四、汽车	4,758,679.23	0.26%	3,325,640.45	0.12%	43.09%
五、其他产品	38,126,810.38	2.12%	35,478,190.96	1.31%	7.47%
分地区					
东北地区	25,093,149.34	1.40%	18,969,033.14	0.70%	32.28%
华北地区	92,691,990.26	5.15%	61,169,825.73	2.26%	51.53%
西南地区	441,652,813.70	24.56%	783,692,549.79	28.92%	-43.64%
华南地区	405,215,686.83	22.53%	481,895,800.38	17.78%	-15.91%
华东地区	769,747,240.27	42.79%	1,313,987,784.51	48.47%	-41.42%
国外	31,031,289.27	1.73%	21,308,135.77	0.79%	45.63%
其他业务	33,182,088.89	1.84%	29,257,014.14	1.08%	13.42%

占公司营业收入或营业利润 10%以上的行业、产品或地区情况

☑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						
（1）采选化工	1,186,511,634.97	1,210,450,332.06	-2.02%	-44.79%	147.33%	-79.25%
（2）电机	569,217,133.98	432,617,419.63	24.00%	8.95%	3.27%	4.18%
分产品						
（1）碳酸锂	1,146,861,010.84	1,196,136,734.81	-4.30%	-44.26%	167.15%	-82.54%
（2）传统电机	350,186,215.02	261,584,454.56	25.30%	1.98%	-1.64%	2.75%
分地区						
西南地区	441,652,813.70	396,870,129.61	10.14%	-43.64%	31.14%	-51.24%
华南地区	405,215,686.83	460,445,892.05	-13.63%	-15.91%	82.86%	-61.38%
华东地区	769,747,240.27	683,892,208.76	11.15%	-41.42%	127.63%	-65.98%

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 期按报告期末口径调整后的主营业务数据

□适用 ☑不适用

四、非主营业务分析

□适用 ☑不适用

五、资产及负债状况分析

1、资产构成重大变动情况

单位：元

	本报告期末		上年末		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	1,149,973,333.89	16.93%	1,002,299,464.56	13.86%	3.07%	

应收账款	634,228,426.77	9.34%	553,411,572.58	7.66%	1.68%	
存货	627,385,933.50	9.24%	1,177,955,538.60	16.29%	-7.05%	
长期股权投资	25,789,841.47	0.38%	3,500,014.85	0.05%	0.33%	
固定资产	1,791,791,600.32	26.38%	1,862,754,913.61	25.77%	0.61%	
在建工程	203,966,473.05	3.00%	82,264,405.72	1.14%	1.86%	
使用权资产	1,737,861.57	0.03%	2,310,569.56	0.03%	0.00%	
短期借款	120,000,000.00	1.77%	546,302,888.89	7.56%	-5.79%	
合同负债	46,705,239.25	0.69%	60,792,540.49	0.84%	-0.15%	
长期借款	515,500,000.00	7.59%	0.00	0.00%	7.59%	
租赁负债	809,724.93	0.01%	796,374.17	0.01%	0.00%	

2、主要境外资产情况

□适用 ☑不适用

3、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								
1.交易性金融资产（不含衍生金融资产）	2,443,863.66	1,559,357.00						4,003,220.66
金融资产小计	2,443,863.66	1,559,357.00						4,003,220.66
上述合计	2,443,863.66	1,559,357.00						4,003,220.66
金融负债	0.00							0.00

其他变动的内容

报告期内公司主要资产计量属性是否发生重大变化

□是 ☑否

4、截至报告期末的资产权利受限情况

项目	期末账面价值	受限原因
货币资金	571,242,478.60	开具银行承兑汇票保证金、矿山生态修复基金、司法冻结
应收票据	396,979,664.81	向银行质押融资
固定资产	36,671,890.76	向银行抵押融资
无形资产	7,983,032.40	向银行抵押融资

（1）截止 2023 年 6 月 30 日，公司以人民币 541,755,792.01 元银行存款质押、应收票据（银行承兑汇票)396,979,664.81 元质押和公司为子公司担保等方式向银行开具未到期的银行承兑汇票 922,564,286.94 元；

（2）2022 年 3 月 28 日，子公司杭州米格电机有限公司与中国工商银行股份有限公司杭州城西支行签订最高额抵押合同（合同编号：0120200504-2022 年城西（抵）0030 号），公司以一处不动产（浙（2017）余杭区不动产权第 0148380 号）抵押向中国工商银行股份有限公司杭州城西支行融资提供最高限额 9,363.00 万元融资抵押担保。截止 2023 年 6 月 30 日，公司使用本抵押合同向银行抵押借款 2,000.00 万元。

六、投资状况分析

1、总体情况

□适用 ☑不适用

2、报告期内获取的重大的股权投资情况

□适用 ☑不适用

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
公司报告期不存在衍生品投资。

5、募集资金使用情况

□适用 ☑不适用
公司报告期无募集资金使用情况。

七、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

八、主要控股参股公司分析

□适用 ☑不适用
公司报告期内无应当披露的重要控股参股公司信息。

九、公司控制的结构化主体情况

□适用 ☑不适用

十、公司面临的风险和应对措施

1、宏观经济风险

当前，国际环境错综复杂，国内经济下行压力加大，给经济发展带来较大不确定性。公司电机业务的主要产品为建机电机、起重冶金电机、风电配套电机、伺服电机、军工电机、新能源汽车电机等，主要应用于为建筑、冶金、风电、军工、新能源汽车、各类机械等领域；锂业务的主要产品为碳酸锂，主要用于新能源汽车、储能、消费电子等领域。经济环境的变化和国家相关产业政策的变化对公司产品的销售会产生较大影响。

应对措施：公司将高度关注宏观经济变化，通过分析优化公司战略，灵活调整发展思路，同时进一步内部控制与成本管理，提升市场竞争实力，提高企业抗风险能力。

2、锂价波动的风险

锂所属的有色金属行业具有周期性特点，受供求关系以及行业政策的影响，过往锂产品的价格存在较大波动性。公司锂业务的主要产品为电池级、工业级碳酸锂，如果相关锂产品市场价格长时间、持续大幅下跌，则可能会对公司的经营业绩产生不利影响。

应对措施：虽从过往的经验来看，锂价存在周期性的价格波动风险，但基于当前国家对新能源汽车和储能行业的大力扶持，在未来可预见的相当一段时间内，锂行业基本面仍将保持较好态势。公司将依托资源优势，严控成本，增加研发投入，持续改进工艺和设备管理水平，加大与产业链下游企业的协同协作，增强公司市场竞争力。

3、原材料价格波动风险

电机产品的主要原材料为铸铁件、漆包线、圆钢、硅钢片、稀土永磁材料，锂盐生产主要涉及的原材料有纯碱、天然气、锂精矿，大宗商品价格持续上涨，导致公司成本加重，对公司产品的毛利率造成了一定的影响。

应对措施：电机业务方面，公司将积极寻找除原材料等这类不可控因素外能够实现降本增效的改进点，如创新产品设计，通过提升产品设计，减少对原材料与部分器件的依赖；另一方面，做好资源整合，建立稳定的供应链体系，降低物流、人工成本等多种方式来提高产品服务等附加值，让产品更具市场竞争力。锂业务方面，公司将加快茜坑、牌楼、梅家矿区的“探转采”工作，尽快形成采矿能力，提高原材料自供比例。同时，结合资源保障情况，推进宜春及宜春以外锂盐项目的投资进度，以量补价，进一步提升盈利能力。另外，公司已开展的碳酸锂期货套期保值业务,将可能规避市场价格波动带来的风险。

4、管理风险

随着公司经营规模的逐步扩大，公司人员的不断增加，公司的组织结构、管理体系将日趋复杂化，这对公司的管理能力提出了更高要求和挑战。如果公司的管理能力无法跟上公司扩张的节奏，组织模式和管理架构无法随着规模扩大进行调整和完善，将可能会阻碍公司业务的进一步开展甚至错失发展机遇，从而削弱公司的市场竞争力，进而影响公司的经营效益和未来发展。

应对措施：公司将根据战略规划及行业发展形势，持续完善公司治理，通过管理流程的优化与更新，不断地调整与改进，同时向优秀企业学习借鉴先进的管理经验，不断创新管理机制，以应对公司扩张带来的管理风险。

第四节 公司治理

一、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
2023 年第一次临时股东大会	临时股东大会	13.40%	2023 年 04 月 19 日	2023 年 04 月 20 日	（公告编号：2023-025）于巨潮资讯网披露
2022 年年度股东大会	年度股东大会	18.42%	2023 年 05 月 17 日	2023 年 05 月 18 日	（公告编号：2023-045）于巨潮资讯网披露

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

二、公司董事、监事、高级管理人员变动情况

□适用 ☑不适用

公司董事、监事和高级管理人员在报告期没有发生变动，具体可参见 2022 年年报。

三、本报告期利润分配及资本公积金转增股本情况

□适用 ☑不适用

公司计划半年度不派发现金红利，不送红股，不以公积金转增股本。

四、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

公司报告期内无股权激励计划。

2、员工持股计划的实施情况

☑适用 □不适用

报告期内全部有效的员工持股计划情况

员工的范围	员工人数	持有的股票总数（股）	变更情况	占上市公司股本总额的比例	实施计划的资金来源
第一期员工持股计划参与对象为： 1、公司董事（不包括独立董事）； 2、在公司、公司下属子公司任职的	119	2,223,175	无	0.13%	公司员工合法薪酬、自筹资金以及法律、法规允

中层管理人员；3、在公司、公司下属子公司任职的核心骨干员工；4、经公司董事会认定的其他人员。					许的其他合法方式。
第二期员工持股计划参与对象为：1、公司董事（不包括独立董事）、监事、高级管理人员；2、在公司、公司下属子公司任职的中层管理人员；3、在公司、公司下属子公司任职的核心骨干员工；4、经公司董事会认定的其他员工。	40	1,385,000	无	0.08%	公司员工合法薪酬、自筹资金以及法律、法规允许的其他合法方式。
第三期员工持股计划参与对象为：1、公司监事；2、在公司、公司下属子公司任职的中层管理人员；3、在公司、公司下属子公司任职的核心骨干员工；4、经公司董事会认定的其他员工。	72	607,450	无	0.04%	公司员工合法薪酬、自筹资金以及法律、法规允许的其他合法方式。

报告期内董事、监事、高级管理人员在员工持股计划中的持股情况

姓名	职务	报告期初持股数（股）	报告期末持股数（股）	占上市公司股本总额的比例
胡春晖	董事长	149,091	149,091	0.01%
卢顺民	董事	70,000	70,000	0.00%
张平森	监事会主席	50,000	50,000	0.00%
刘秋香	监事	5,500	5,500	0.00%
章涛	监事	10,000	10,000	0.00%
梁云	总经理	80,000	80,000	0.00%
蒋孝安	董事会秘书	67,273	67,273	0.00%
杨晶	财务总监	70,000	70,000	0.00%
周咏志	副总经理	111,818	111,818	0.01%
朱晓佼	副总经理	134,091	134,091	0.01%
朱军	名誉董事长	70,000	70,000	0.00%

报告期内资产管理机构的变更情况

□适用 ☑不适用

报告期内因持有人处置份额等引起的权益变动情况

☑适用 □不适用

截至报告期末，因离职退出公司第一期员工持股计划的人数为 1 人，因第一期员工持股计划锁定期已于 2023 年 2 月 25 日届满，公司已按照离职员工的个人意愿，将其所持有份额进行出售并退还出售所获资金，第一期员工持股计划累计减持公司股份 9,000 股。上述相关权益变动处置符合员工持股计划的有关规定。

报告期内股东权利行使的情况

不适用。

报告期内员工持股计划的其他相关情形及说明

□适用 ☑不适用

员工持股计划管理委员会成员发生变化

□适用 ☑不适用

员工持股计划对报告期上市公司的财务影响及相关会计处理

☑适用 □不适用

根据《企业会计准则第 11 号——股份支付》的规定：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，应当以对可行权权益工具数量的最佳估计为基础，按照权

益工具授予日的公允价值，将本期取得的服务计入相关成本或费用和资本公积。公司按照《企业会计准则第 11 号——股份支付》的规定进行相应的会计处理。报告期内，确认股份支付分摊费用 3,298,292.48 元，同时计入成本费用及资本公积。

报告期内员工持股计划终止的情况

□适用 ☑不适用

其他说明：

公司于 2023 年 2 月 23 日在巨潮资讯网披露了《关于第一期员工持股计划锁定期届满的提示性公告》，公司第一期员工持股计划锁定期已于 2023 年 2 月 25 日届满。目前，第一期员工持股计划尚在存续期内，公司将根据需要进行公司股票的交易。

3、其他员工激励措施

□适用 ☑不适用

第五节 环境和社会责任

一、重大环保问题情况

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

环境保护相关政策和行业标准

《中华人民共和国环境保护法》、《中华人民共和国大气污染防治法》、《挥发性有机物无组织排放控制标准》（GB37822-2019）、《工业企业挥发性有机物排放控制标准》（DB12/524-2014）、《挥发性有机物无组织排放控制标准》（GB37822-2019）、《无机化学工业污染物排放标准》（GB31573-2015）、《大气污染物综合排放标准》（GB16297-1996）、《锅炉大气污染物排放标准》（GB13271-2014）、《污水排入城镇下水道水质标准》（GB/T31962-2015）、《工业废水钴污染物排放标准》（DB36/1149-2019）、《工业企业厂界环境噪声排放标准》（GB12348-2008）等。

环境保护行政许可情况

宜春银锂新能源有限责任公司（重点排污单位）：

排污许可证编号：91360902568660810Y002V，有效期：2023 年 7 月 14 日至 2028 年 7 月 13 日。

排污许可证编号：91360902568660810Y001V，有效期：2023 年 7 月 14 日至 2028 年 7 月 13 日。

行业排放标准及生产经营活动中涉及的污染物排放的具体情况

公司或子公司名称	主要污染物及特征污染物的种类	主要污染物及特征污染物的名称	排放方式	排放口数量	排放口分布情况	排放浓度/强度	执行的污染物排放标准	排放总量	核定的排放总量	超标排放情况
宜春银锂新能源有限责任公司	大气污染物	钴及其化合物	有组织	21	锂云母焙烧废气排放口、锅炉废气排放口	0.00017 mg/Nm3	0.05mg/Nm3	0.00003 t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	氟化物	有组织	21	锂云母焙烧废气排放口、锅炉废气排放口	2.58mg/Nm3	6mg/Nm3	0.08919 t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	硫酸雾	有组织	21	锂云母焙烧废气排放口、锅炉废气排放口	0.59mg/Nm3	20mg/Nm3	t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	颗粒物	有组织	21	锂云母焙烧废气排放口、锅炉废气排放口	23.3mg/Nm3	30mg/Nm3	9.19783 t/a	54.87	无
宜春银锂新能源有限	大气污染物	氮氧化物	有组织	21	锂云母焙烧废气排放	65mg/Nm3	200mg/Nm3	7.2093t/a	38.99t/a	无

责任公司					口、锅炉废气排放口					
宜春银锂新能源有限责任公司	大气污染物	二氧化硫	有组织	21	锂云母焙烧废气排放口、锅炉废气排放口	42mg/Nm3	100mg/Nm3	0.9978t/a	6.19t/a	无
宜春银锂新能源有限责任公司	水污染物	总钶	间接排放	1	废水总排口	0.0001mg/L	0.005mg/L	0.000387t/a	/	无
宜春银锂新能源有限责任公司	水污染物	氟化物	间接排放	1	废水总排口	0.14mg/L	10mg/L	0.037701t/a	/	无
宜春银锂新能源有限责任公司	水污染物	化学需氧量	间接排放	1	废水总排口	42mg/L	500mg/L	0.737031t/a	/	无
宜春银锂新能源有限责任公司	水污染物	氨氮	间接排放	1	废水总排口	2.269mg/L	50mg/L	0.540381t/a	/	无
宜春银锂新能源有限责任公司	水污染物	总磷	间接排放	1	废水总排口	0.89mg/L	5mg/L	0.1332t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	钶及其化合物	有组织	5	锂云母焙烧废气排放口、锅炉废气排放口	0.000054mg/Nm3	0.05mg/Nm3	0.00003t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	氟化物	有组织	5	锂云母焙烧废气排放口、锅炉废气排放口	1.82mg/Nm3	6mg/Nm3	0.03t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	硫酸雾	有组织	5	锂云母焙烧废气排放口、锅炉废气排放口	5.21mg/Nm3	20mg/Nm3	0.504t/a	/	无
宜春银锂新能源有限责任公司	大气污染物	颗粒物	有组织	5	锂云母焙烧废气排放口、锅炉废气	13.8mg/Nm3	30mg/Nm3	2.91t/a	14.04t/a	无

					排放口					
宜春银锂新能源有限责任公司	大气污染物	氮氧化物	有组织	5	锂云母焙烧废气排放口、锅炉废气排放口	123mg/Nm3	200mg/Nm3	5.45t/a	12.23t/a	无
宜春银锂新能源有限责任公司	大气污染物	二氧化硫	有组织	5	锂云母焙烧废气排放口、锅炉废气排放口	32mg/Nm3	100mg/Nm3	1.603t/a	1.94t/a	无
宜春银锂新能源有限责任公司	水污染物	总铊	间接排放	1	废水总排口	0.00003mg/L	0.005mg/L	0.000003t/a	/	无
宜春银锂新能源有限责任公司	水污染物	化学需氧量	间接排放	1	废水总排口	138mg/L	500mg/L	1.5404t/a	/	无
宜春银锂新能源有限责任公司	水污染物	氨氮	间接排放	1	废水总排口	13.334mg/L	50mg/L	0.159t/a	/	无
宜春银锂新能源有限责任公司	水污染物	总磷	间接排放	1	废水总排口	0.83mg/L	5mg/L	0.042504t/a	/	无

对污染物的处理

宜春银锂新能源有限责任公司：

噪声：公司采购低噪声设备，加强保养，对大噪声设备采取相应的消声、隔声、减震措施，监测结果达标。

废水：生活污水经过隔油池+化粪池预处理，生产废水经过自建污水处理站（中和反应池+絮凝沉淀池）预处理，达到纳管标准后排放至园区综合污水处理厂。

废气：焙烧废气经布袋除尘器、SNCR、静电除尘等设备处理达到排放标准后排放，设施稳定运行率在 99%以上。

固废：①一般工业固体废物：除尘灰返回生产线综合利用；砂石、硅砂、锂渣、石膏等外售综合利用；废原材料包装袋、废滤布、废布袋、废树脂、废耐火材料返回生产厂家。 ②生活垃圾：在厂内定点收集储存，交由环卫部门处置。③危废贮存至危废贮存仓库，交予有危废处理资质的第三方进行处理。

初期雨水处理：厂区雨污分流，收集的初期雨水经过初期雨水一体化处理设备处理后达标排放。

突发环境事件应急预案

宜春银锂新能源有限责任公司：

已在 2022 年重新编制完成了突发环境事件应急预案编制，发布，并在当地政府备案，获得备案证明。

环境治理和保护的投入及缴纳环境保护税的相关情况

宜春银锂新能源有限责任公司：

2023 年上半年环境治理和保护的投入总计约 2235 万元，其中投资 1500 多万元，新建 3 个雨水收集池；投资 600 万元，新增 2 套初期雨水除铊除氟一体化设备；投资 35 万元，新增 2 套生活污水一体化处理设备；投资约 100 万元，新增 3 套烟气在线监控设施。

环境自行监测方案

宜春银锂新能源有限责任公司：

根据排污许可证要求结合本公司生产实际情况及环境管理实际需要，制定了本公司的年度环境自行监测方案，并根据计划委托第三方检测机构按自行监测要求季度开展监测，监测结果达标。

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
宜春市新坊钽铌有限公司	2023 年 3 月 4 日收到江西省宜春市袁州林业局袁林罚决字（2023）第 003 号	破坏林地修建道路	罚款人民币陆万陆仟肆佰伍拾元	无	整改完成
宜春市新坊钽铌有限公司	2023 年 4 月 20 日收到江西省宜春市袁州林业局袁林罚决字（2023）第 010 号	违规使用林地用于治理高陡边坡，导致林地毁坏	罚款人民币柒万零柒佰陆拾柒元陆角	无	整改完成

其他应当公开的环境信息

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

其他环保相关信息

无

二、社会责任情况

报告期内，公司积极履行社会责任，助力乡村振兴。报告期内公司累计捐赠约 230 万元，用于宜春市下属乡镇的基础设施修缮、乡村道路建设、环境整治等项目。

第六节 重要事项

一、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超期未履行完毕的承诺事项

□适用 ☑不适用

公司报告期不存在由公司实际控制人、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超期未履行完毕的承诺事项。

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、聘任、解聘会计师事务所情况

半年度财务报告是否已经审计

□是 ☑否

公司半年度报告未经审计。

五、董事会、监事会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、董事会对上年度“非标准审计报告”相关情况的说明

□适用 ☑不适用

七、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。

八、诉讼事项

重大诉讼仲裁事项

□适用 ☑不适用

本报告期公司无重大诉讼、仲裁事项。

其他诉讼事项

☑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
赵卫东与江西特种电机股份有限公司探矿权转让合同纠纷	1,917	否	2023 年 5 月 8 日收到裁定书（指定袁州区法院重审）	-	-		不适用
江西江特电动车有限公司与宜春市雷恒科技有限公司债权异议纠纷	4,532.71	否	开庭审理中	-	-		不适用
其他未达到重大诉讼、仲裁标准的事项汇总	14,653.21	否	截至 2023 年 6 月 30 日，部分尚待开庭、部分正在审理	-	-		不适用

九、处罚及整改情况

☑适用 □不适用

名称/姓名	类型	原因	调查处罚类型	结论（如有）	披露日期	披露索引
杭州米格电机有限公司	其他	杭州米格消防设施、器材、消防安全标志配置、设置不符合标准	其他	根据《中华人民共和国消防法》第六十条第一款第一项的规定，对杭州米格罚款人民币叁万伍仟元整		
天津市西青区华兴电机制造有限公司	其他	公司喷漆房内未设置安全通风系统	其他	给予责令限期改正，处罚人民币贰万元整		
宜春市新坊钽铌有限公司	其他	破坏林地修建道路	其他	罚款人民币陆万陆仟肆佰伍拾元		
宜春市新坊钽铌有限公司	其他	违规使用林地用于治理高陡边坡，导致林地毁坏	其他	罚款人民币柒万零柒佰陆拾柒元陆角		

整改情况说明

☑适用 □不适用

截至报告期末，公司已按照相关监管要求，完成各项整改工作，公司已对相关管理人员进行问责，同时将加强内部控制，杜绝类似情况发生。

十、公司及其控股股东、实际控制人的诚信状况

□适用 ☑不适用

十一、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

2023 年 4 月 23 日，公司第十届董事会第九次会议审议通过了《关于 2023 年度日常关联交易预计额度的议案》。公司 2023 年度预计将与关联方江西江特电气集团有限公司、尉尔电梯有限公司，江西康特再生资源回收利用有限公司发生日常关联交易，交易类别包括向关联方采购原材料、向关联人销售产品、商品及接受关联人提供的劳务，关联交易总额累计不超过 32,200 万元，2023 年上半年度实际发生同类日常关联交易总额为 575.46 万元。

重大关联交易临时报告披露网站相关查询

临时公告名称	临时公告披露日期	临时公告披露网站名称
《关于 2023 年度日常关联交易预计额度的公告》	2023 年 04 月 25 日	巨潮资讯网(www.cninfo.com.cn)

十二、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

公司报告期不存在租赁情况。

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
九龙汽车	2019 年 12 月 20 日	30,000	2020 年 09 月 14 日	3,000				4	否	否
报告期末已审批的对外担保额度合计（A3）		30,000		报告期末实际对外担保余额合计（A4）		3,000				
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
江西江特	2022 年 04 月 29 日	80,000	2022 年 06 月 24 日	1,000				1 年	是	否
江西江特			2022 年 06 月 28 日	5,500				1 年	是	否
江西江特	2023 年 04 月 25 日	50,000	2023 年 05 月 31 日	10,500				1 年	否	否
江西江特			2023 年 06 月 20 日	5,500				1 年	否	否
银锂新能源	2022 年 04 月 29 日	120,000	2022 年 06 月 28 日	4,000				1 年	是	否
银锂新能源			2022 年 06 月 25 日	1,000				1 年	是	否
银锂新能源	2023 年 04 月 25 日	50,000	2023 年 05 月 31 日	11,500				1 年	否	否

银锂新能源			2023 年 06 月 25 日	13,000				1 年	否	否
杭州米格	2022 年 04 月 29 日	13,000						1 年	是	否
杭州米格	2023 年 04 月 25 日	6,000						1 年	否	否
天津华兴	2022 年 04 月 29 日	5,000						1 年	是	否
天津华兴	2023 年 04 月 25 日	3,000						1 年	否	否
泰昌矿业	2022 年 04 月 29 日	1,000						1 年	是	否
泰昌矿业	2023 年 04 月 25 日	1,000						1 年	否	否
报告期内审批对子公司担保额度合计（B1）			110,000	报告期内对子公司担保实际发生额合计（B2）						40,500
报告期末已审批的对子公司担保额度合计（B3）			110,000	报告期末对子公司实际担保余额合计（B4）						40,500
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）			110,000	报告期内担保实际发生额合计（A2+B2+C2）						40,500
报告期末已审批的担保额度合计（A3+B3+C3）			140,000	报告期末实际担保余额合计（A4+B4+C4）						43,500
实际担保总额（即 A4+B4+C4）占公司净资产的比例										10.44%
其中：										
担保总额超过净资产 50%部分的金额（F）										16,000
上述三项担保金额合计（D+E+F）										16,000

采用复合方式担保的具体情况说明

3、委托理财

□适用 ☑不适用

公司报告期不存在委托理财。

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。

十三、其他重大事项的说明

□适用 ☑不适用

公司报告期不存在需要说明的其他重大事项。

十四、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	737,140	0.04%	0	0	0	-430,675	-430,675	306,465	0.02%
1、国家持股	0	0.00%	0	0	0	0	0	0	0.00%
2、国有法人持股	0	0.00%	0	0	0	0	0	0	0.00%
3、其他内资持股	737,140	0.04%	0	0	0	-430,675	-430,675	306,465	0.02%
其中：境内法人持股	0	0.00%	0	0	0	0	0	0	0.00%
境内自然人持股	737,140	0.04%	0	0	0	-430,675	-430,675	306,465	0.02%
4、外资持股	0	0.00%	0	0	0	0	0	0	0.00%
其中：境外法人持股	0	0.00%	0	0	0	0	0	0	0.00%
境外自然人持股	0	0.00%	0	0	0	0	0	0	0.00%
二、无限售条件股份	1,705,588,441	99.96%	0	0	0	430,675	430,675	1,706,019,116	99.98%
1、人民币普通股	1,705,588,441	99.96%	0	0	0	430,675	430,675	1,706,019,116	99.98%
2、境内上市的外资股	0	0.00%	0	0	0	0	0	0	0.00%
3、境外上市的外资股	0	0.00%	0	0	0	0	0	0	0.00%
4、其他	0	0.00%	0	0	0	0	0	0	0.00%
三、股份总数	1,706,325,581	100.00%	0	0	0		0	1,706,325,581	100.00%

股份变动的原因

☑适用 □不适用

报告期内，公司离任高管（2022 年离任）所持公司股份按照监管规定解除限售，同时中国证券登记结算有限责任公司对公司高管锁定股额度的年度调整，导致高管锁定股变动。

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

股份回购的实施进展情况

☑适用 □不适用

公司于 2023 年 4 月 3 日召开的第十届董事会第八次会议审议通过了《关于回购公司股份方案的议案》，公司拟使用自有资金以集中竞价方式回购公司股份，用于员工持股计划或股权激励计划。本次回购股份的资金总额不低于人民币 5,000 万元且不超过人民币 10,000 万元（均含本数），回购价格不超过人民币 20 元/股（含本数）。回购股份实施期限为自公司董事会审议通过回购股份方案之日起不超过 12 个月。截至 2023 年 6 月 30 日，公司累计通过回购专用证券账户以集中竞价交易方式回购公司股份为 3,860,000 股，约占公司总股本 1,706,325,581 股的 0.226%，最高成交价为 13.09 元/股，最低成交价为 11.89 元/股，成交总额 48,849,564.20 元（不含交易费用）。截至 2023 年 7 月 24 日，公司本次回购股份方案已实施完毕。公司累计通过回购专用证券账户以集中竞价交易方式回购公司股份为 4,075,000 股，约占公司总股本 1,706,325,581 股的 0.24%，最高成交价为 13.09 元/股，最低成交价为 11.57 元/股，成交总额 51,442,578.20 元（不含交易费用）。

采用集中竞价方式减持回购股份的实施进展情况

□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

单位：股

股东名称	期初限售股数	本期解除限售股数	本期增加限售股数	期末限售股数	限售原因	解除限售日期
卢顺民	275,453	0	0	275,453	高管锁定股	任期内按年度执行董监高限售规定
张平森	15,075	0	0	15,075	高管锁定股	任期内按年度执行董监高限售规定
章涛	7,500	0	0	7,500	高管锁定股	任期内按年度执行董监高限售规定
梁云	8,437	0	0	8,437	高管锁定股	任期内按年度执行董监高限售规定
朱军	343,831	343,831	0	0	任期届满离任锁定	2023 年 2 月
罗清华	78,075	78,075	0	0	任期届满	2023 年 2 月

					离任锁定	
徐彦如	5,250	5,250	0	0	辞职后六个月内买入股票以及任期届满离任锁定	2023 年 2 月
张小英	2,844	2,844	0	0	任期届满离任锁定	2023 年 2 月
闵银章	675	675	0	0	任期届满离任锁定	2023 年 2 月
合计	737,140	430,675	0	306,465	--	--

二、证券发行与上市情况

□适用 ☑不适用

三、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	250,205	报告期末表决权恢复的优先股股东总数（如有）（参见注 8）	0

持股 5%以上的普通股股东或前 10 名普通股股东持股情况

股东名称	股东性质	持股比例	报告期末持有的普通股数量	报告期内增减变动情况	持有有限售条件的普通股数量	持有无限售条件的普通股数量	质押、标记或冻结情况	
							股份状态	数量
江西江特电气集团有限公司	境内非国有法人	14.12%	240,875,533	0	0	240,875,533	质押	65,100,000
王新	境内自然人	2.70%	46,080,000	190,000	0	46,080,000		
香港中央结算有限公司	境外法人	2.19%	37,411,018	15,428,022	0	37,411,018		
宜春市袁州区金融控股有限公司	国有法人	1.91%	32,589,494	0	0	32,589,494	质押	11,270,000
宜春市袁州区国有资产运营有限公司	国有法人	1.45%	24,782,967	0	0	24,782,967	质押	9,900,000
中国银行股份有限公司－国投瑞银新能源混合型证券投资基金	其他	1.16%	19,790,798	-12,061,992	0	19,790,798		
中国银行股份有限公司－国投瑞银产业趋势混合型证券投资基金	其他	0.73%	12,398,230	-6,847,700	0	12,398,230		
交通银行股份有限公司－汇丰晋信低碳先锋股票型证券	其他	0.71%	12,058,114	0	0	12,058,114		

投资基金								
中国建设银行股份有限公司－国投瑞银先进制造混合型证券投资基金	其他	0.57%	9,704,176	-8,381,526	0	9,704,176		
中国银行股份有限公司－国投瑞银进宝灵活配置混合型证券投资基金	其他	0.51%	8,771,100	-5,164,100	0	8,771,100		
战略投资者或一般法人因配售新股成为前 10 名普通股股东的情况（如有）（参见注 3）	不适用							
上述股东关联关系或一致行动的说明	宜春市袁州区金融控股有限公司和宜春市袁州区国有资产运营有限公司均受同一主体宜春市袁州区人民政府控制，双方构成一致行动人。除此以外，未知其他股东是否属于《上市公司收购管理办法》中规定的一致行动人，也未知其他股东之间是否存在关联关系。							
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 名股东中存在回购专户的特别说明（如有）（参见注 11）	不适用							

前 10 名无限售条件普通股股东持股情况			
股东名称	报告期末持有无限售条件普通股股份数量	股份种类	
		股份种类	数量
江西江特电气集团有限公司	240,875,533	人民币普通股	240,875,533
王新	46,080,000	人民币普通股	46,080,000
香港中央结算有限公司	37,411,018	人民币普通股	37,411,018
宜春市袁州区金融控股有限公司	32,589,494	人民币普通股	32,589,494
宜春市袁州区国有资产运营有限公司	24,782,967	人民币普通股	24,782,967
中国银行股份有限公司－国投瑞银新能源混合型证券投资基金	19,790,798	人民币普通股	19,790,798
中国银行股份有限公司－国投瑞银产业趋势混合型证券投资基金	12,398,230	人民币普通股	12,398,230
交通银行股份有限公司－汇丰晋信低碳先锋股票型证券投资基金	12,058,114	人民币普通股	12,058,114
中国建设银行股份有限公司－国投瑞银先进制造混合型证券投资基金	9,704,176	人民币普通股	9,704,176

中国银行股份有限公司－国投瑞银进宝灵活配置混合型证券投资基金	8,771,100	人民币普通股	8,771,100
前 10 名无限售条件普通股股东之间，以及前 10 名无限售条件普通股股东和前 10 名普通股股东之间关联关系或一致行动的说明	宜春市袁州区金融控股有限公司和宜春市袁州区国有资产运营有限公司均受同一主体宜春市袁州区人民政府控制，双方构成一致行动人。除此以外，未知其他股东是否属于《上市公司收购管理办法》中规定的一致行动人，也未知其他股东之间是否存在关联关系。		
前 10 名普通股股东参与融资融券业务情况说明（如有）（参见注 4）	股东“江西江特电气集团有限公司”除通过普通证券账户持有 210,875,533 股外，还通过“国泰君安证券股份有限公司客户信用交易担保证券账户”持有 30,000,000 股；股东“王新”通过“华安证券股份有限公司客户信用交易担保证券账户”持有 45,880,000 股。		

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。

四、董事、监事和高级管理人员持股变动

□适用 ☑不适用

公司董事、监事和高级管理人员在报告期持股情况没有发生变动，具体可参见 2022 年年报。

五、控股股东或实际控制人变更情况

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。

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。

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

半年度报告是否经过审计
□是 ☑否
公司半年度财务报告未经审计。

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：江西特种电机股份有限公司

2023 年 06 月 30 日

单位：元

项目	2023 年 6 月 30 日	2023 年 1 月 1 日
流动资产：		
货币资金	1,149,973,333.89	1,002,299,464.56
结算备付金		
拆出资金		
交易性金融资产	4,003,220.66	2,443,863.66
衍生金融资产		
应收票据		
应收账款	634,228,426.77	553,411,572.58
应收款项融资	770,348,304.20	1,189,157,822.27
预付款项	78,414,490.50	58,626,421.76
应收保费		
应收分保账款		
应收分保合同准备金		
其他应收款	183,231,054.19	165,622,778.43
其中：应收利息		
应收股利		
买入返售金融资产		
存货	627,385,933.50	1,177,955,538.60
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	515,604,723.74	391,012,656.04
流动资产合计	3,963,189,487.45	4,540,530,117.90
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	7,359,927.35	8,597,927.35
长期股权投资	25,789,841.47	3,500,014.85
其他权益工具投资		
其他非流动金融资产	160,007.88	160,007.42
投资性房地产		
固定资产	1,791,791,600.32	1,862,754,913.61
在建工程	203,966,473.05	82,264,405.72
生产性生物资产		
油气资产		
使用权资产	1,737,861.57	2,310,569.56
无形资产	331,195,653.74	335,626,120.05
开发支出		
商誉	50,076,410.61	50,076,410.61
长期待摊费用	129,974,714.61	124,553,489.90
递延所得税资产	84,852,162.38	134,269,127.46
其他非流动资产	201,147,821.32	84,622,620.20
非流动资产合计	2,828,052,474.30	2,688,735,606.73
资产总计	6,791,241,961.75	7,229,265,724.63
流动负债：		
短期借款	120,000,000.00	546,302,888.89
向中央银行借款		
拆入资金		
交易性金融负债		
衍生金融负债		
应付票据	922,564,286.94	848,258,549.67
应付账款	526,825,626.08	656,277,558.03
预收款项		0.00
合同负债	46,705,239.25	60,792,540.49
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	43,891,397.76	91,257,004.45
应交税费	75,982,132.96	414,939,272.61
其他应付款	102,277,385.24	79,603,738.42
其中：应付利息		
应付股利	3,410,305.86	3,410,305.86
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	150,192,592.59	144,948,447.62
其他流动负债	9,200,652.45	7,863,980.46
流动负债合计	1,997,639,313.27	2,850,243,980.64
非流动负债：		
保险合同准备金		
长期借款	515,500,000.00	
应付债券		
其中：优先股		
永续债		
租赁负债	809,724.93	796,374.17
长期应付款		
长期应付职工薪酬		
预计负债	9,776,926.93	9,776,926.93
递延收益	50,650,111.36	53,195,154.28
递延所得税负债	14,236,221.05	14,081,976.96
其他非流动负债		
非流动负债合计	590,972,984.27	77,850,432.34
负债合计	2,588,612,297.54	2,928,094,412.98
所有者权益：		
股本	1,706,325,581.00	1,706,325,581.00
其他权益工具		
其中：优先股		
永续债		
资本公积	3,781,967,596.83	3,778,669,304.35
减：库存股	48,869,215.35	
其他综合收益	48,699.91	-1,636,448.96
专项储备	3,200,167.39	3,093,177.83
盈余公积	53,707,906.39	53,707,906.39
一般风险准备		
未分配利润	-1,327,813,489.48	-1,274,952,203.20
归属于母公司所有者权益合计	4,168,567,246.69	4,265,207,317.41
少数股东权益	34,062,417.52	35,963,994.24
所有者权益合计	4,202,629,664.21	4,301,171,311.65
负债和所有者权益总计	6,791,241,961.75	7,229,265,724.63

法定代表人：梁云　　主管会计工作负责人：杨晶　　会计机构负责人：黄斌

2、母公司资产负债表

单位：元

项目	2023 年 6 月 30 日	2023 年 1 月 1 日
流动资产：		
货币资金	522,498,776.63	348,676,556.87
交易性金融资产		
衍生金融资产		
应收票据		
应收账款	68,026,376.05	368,565,965.06
应收款项融资	56,015,080.94	42,481,785.60
预付款项	11,250,574.22	1,809,457.55
其他应收款	996,049,524.67	620,047,784.81
其中：应收利息		
应收股利	248,236,634.53	38,236,634.53
存货	3,520,926.05	10,122,388.76
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	361,579,093.93	307,464,577.20
流动资产合计	2,018,940,352.49	1,699,168,515.85
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	3,413,362,676.68	3,299,377,216.68
其他权益工具投资		
其他非流动金融资产	160,000.00	160,000.00
投资性房地产		
固定资产	291,254,528.49	323,763,488.59
在建工程	5,449,180.31	64,778.76
生产性生物资产		
油气资产		
使用权资产	9,415.33	11,983.15
无形资产	120,085,968.54	120,622,909.48
开发支出		
商誉		
长期待摊费用	108,796,166.61	105,434,077.83
递延所得税资产	34,900,368.86	52,963,286.47
其他非流动资产	3,480,033.71	5,280,256.67
非流动资产合计	3,977,498,338.53	3,907,677,997.63
资产总计	5,996,438,691.02	5,606,846,513.48
流动负债：		

短期借款		164,154,000.00
交易性金融负债		
衍生金融负债		
应付票据	17,308,447.62	113,780,957.54
应付账款	49,852,205.73	78,972,006.25
预收款项		
合同负债	3,491,255.32	2,994,441.63
应付职工薪酬	9,324,651.50	21,697,566.93
应交税费	26,712,513.91	93,981,142.39
其他应付款	173,442,575.91	1,753,128,535.32
其中：应付利息		
应付股利	95,200.02	95,200.02
持有待售负债		
一年内到期的非流动负债	6,011,632.62	11,632.62
其他流动负债	3,432,568.99	389,277.41
流动负债合计	289,575,851.60	2,229,109,560.09
非流动负债：		
长期借款	243,000,000.00	
应付债券		
其中：优先股		
永续债		
租赁负债	267.39	0.00
长期应付款		
长期应付职工薪酬		
预计负债	7,855,326.93	7,855,326.93
递延收益	3,669,490.00	5,626,480.00
递延所得税负债		
其他非流动负债		
非流动负债合计	254,525,084.32	13,481,806.93
负债合计	544,100,935.92	2,242,591,367.02
所有者权益：		
股本	1,706,325,581.00	1,706,325,581.00
其他权益工具		
其中：优先股		
永续债		
资本公积	3,767,663,010.36	3,764,364,717.88
减：库存股	48,869,215.35	
其他综合收益	0.00	0.00
专项储备	2,128,101.93	1,885,630.48
盈余公积	53,707,906.39	53,707,906.39
未分配利润	-28,617,629.23	-2,162,028,689.29
所有者权益合计	5,452,337,755.10	3,364,255,146.46
负债和所有者权益总计	5,996,438,691.02	5,606,846,513.48

3、合并利润表

单位：元

项目	2023 年半年度	2022 年半年度
一、营业总收入	1,798,614,258.56	2,710,280,143.46
其中：营业收入	1,798,614,258.56	2,710,280,143.46
利息收入		
已赚保费		
手续费及佣金收入		
二、营业总成本	1,867,267,110.37	1,166,365,627.19
其中：营业成本	1,678,153,875.58	947,299,992.64
利息支出		
手续费及佣金支出		
退保金		
赔付支出净额		
提取保险责任准备金净额		
保单红利支出		
分保费用		
税金及附加	15,602,580.55	22,848,280.37
销售费用	17,219,900.19	14,776,631.84
管理费用	89,183,716.34	56,299,987.08
研发费用	71,509,455.22	93,727,043.73
财务费用	-4,402,417.51	31,413,691.53
其中：利息费用	16,010,866.31	28,670,925.68
利息收入	10,228,397.85	3,678,371.51
加：其他收益	6,047,922.95	6,075,136.14
投资收益（损失以“－”号填列）	-635,691.91	1,044,889.06
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）		0.00
公允价值变动收益（损失以“－”号填列）	1,559,357.00	575,318.99
信用减值损失（损失以“-”号填列）	110,488,815.82	9,736,966.55
资产减值损失（损失以“-”号填列）	-1,601,868.53	1,546,768.99
资产处置收益（损失以“-”号填列）	-180,055.17	2,415,624.93
三、营业利润（亏损以“－”号填	47,025,628.35	1,565,309,220.93

列）		
加：营业外收入	2,631,930.99	2,862,697.36
减：营业外支出	5,340,532.73	3,072,146.81
四、利润总额（亏损总额以“－”号填列）	44,317,026.61	1,565,099,771.48
减：所得税费用	93,325,949.49	218,909,697.55
五、净利润（净亏损以“－”号填列）	-49,008,922.88	1,346,190,073.93
（一）按经营持续性分类		
1.持续经营净利润（净亏损以“－”号填列）	-49,008,922.88	1,346,190,073.93
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（净亏损以“-”号填列）	-52,861,286.28	1,347,984,904.35
2.少数股东损益（净亏损以“-”号填列）	3,852,363.40	-1,794,830.42
六、其他综合收益的税后净额	1,685,148.87	93,105.27
归属母公司所有者的其他综合收益的税后净额	1,685,148.87	93,105.27
（一）不能重分类进损益的其他综合收益	0.00	0.00
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	1,685,148.87	93,105.27
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	141,226.19	-91,826.38
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	1,543,922.68	184,931.65
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	-47,323,774.01	1,346,283,179.20
归属于母公司所有者的综合收益总额	-51,176,137.41	1,348,078,009.62
归属于少数股东的综合收益总额	3,852,363.40	-1,794,830.42
八、每股收益：		
（一）基本每股收益	-0.03	0.79
（二）稀释每股收益	-0.03	0.79

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：0.00 元，上期被合并方实现的净利润为：0.0 元。

法定代表人：梁云　　主管会计工作负责人：杨晶　　会计机构负责人：黄斌

4、母公司利润表

单位：元

项目	2023 年半年度	2022 年半年度
一、营业收入	353,054,564.39	118,884,017.75
减：营业成本	203,749,707.66	79,095,096.61
税金及附加	1,071,156.79	5,222,124.93
销售费用	622,900.79	1,006,252.37
管理费用	28,970,949.78	17,113,085.98
研发费用	935,556.84	5,217,123.39
财务费用	-11,938,422.53	13,621,064.48
其中：利息费用	3,243,322.93	17,301,372.99
利息收入	4,796,410.98	854,943.82
加：其他收益	2,623,716.01	2,425,671.55
投资收益（损失以“－”号填列）	1,952,332,255.24	33,511,428.74
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）	0.00	0.00
公允价值变动收益（损失以“－”号填列）	0.00	0.00
信用减值损失（损失以“-”号填列）	67,834,484.09	8,145,771.30
资产减值损失（损失以“-”号填列）	0.00	0.00
资产处置收益（损失以“-”号填列）	-288,981.85	-29,294.31
二、营业利润（亏损以“－”号填列）	2,152,144,188.55	41,662,847.27
加：营业外收入	1,480,993.00	53,292.19
减：营业外支出	940,160.31	228,724.88
三、利润总额（亏损总额以“－”号填列）	2,152,685,021.24	41,487,414.58
减：所得税费用	19,273,961.18	0.00
四、净利润（净亏损以“－”号填列）	2,133,411,060.06	41,487,414.58
（一）持续经营净利润（净亏损以“－”号填列）	2,133,411,060.06	41,487,414.58
（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	0.00	-23,213.63
（一）不能重分类进损益的其他综合收益	0.00	
1.重新计量设定受益计划变动额	0.00	0.00
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	0.00	-23,213.63
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	0.00	-23,213.63
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	0.00	0.00
六、综合收益总额	2,133,411,060.06	41,464,200.95
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	2023 年半年度	2022 年半年度
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	2,015,117,294.36	2,343,397,113.21
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	4,674,377.28	11,141,773.07
收到其他与经营活动有关的现金	468,353,704.81	308,695,105.53
经营活动现金流入小计	2,488,145,376.45	2,663,233,991.81
购买商品、接受劳务支付的现金	1,223,762,561.75	1,001,336,018.96
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	154,875,601.53	130,889,334.85
支付的各项税费	558,245,708.62	283,890,075.96
支付其他与经营活动有关的现金	295,592,449.37	581,008,944.89
经营活动现金流出小计	2,232,476,321.27	1,997,124,374.66
经营活动产生的现金流量净额	255,669,055.18	666,109,617.15

二、投资活动产生的现金流量：		
收回投资收到的现金	100,000,000.00	
取得投资收益收到的现金	0.00	
处置固定资产、无形资产和其他长期资产收回的现金净额	56,100.00	
处置子公司及其他营业单位收到的现金净额	-319,407.85	1,392,667.73
收到其他与投资活动有关的现金	0.00	
投资活动现金流入小计	99,736,692.15	1,392,667.73
购建固定资产、无形资产和其他长期资产支付的现金	198,270,167.32	96,592,819.40
投资支付的现金	167,875,000.00	3,500,000.00
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	0.00	300,000.00
支付其他与投资活动有关的现金	0.00	
投资活动现金流出小计	366,145,167.32	100,392,819.40
投资活动产生的现金流量净额	-266,408,475.17	-99,000,151.67
三、筹资活动产生的现金流量：		
吸收投资收到的现金	4,193,000.00	
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	724,000,000.00	824,450,000.00
收到其他与筹资活动有关的现金	0.00	50,210,000.00
筹资活动现金流入小计	728,193,000.00	874,660,000.00
偿还债务支付的现金	642,408,288.89	811,000,000.00
分配股利、利润或偿付利息支付的现金	13,695,471.01	28,845,650.97
其中：子公司支付给少数股东的股利、利润	9,800,000.00	
支付其他与筹资活动有关的现金	50,000,000.00	90,458,454.21
筹资活动现金流出小计	706,103,759.90	930,304,105.18
筹资活动产生的现金流量净额	22,089,240.10	-55,644,105.18
四、汇率变动对现金及现金等价物的影响	555,144.90	-87,725.81
五、现金及现金等价物净增加额	11,904,965.01	511,377,634.49
加：期初现金及现金等价物余额	584,931,360.03	417,204,014.37
六、期末现金及现金等价物余额	596,836,325.04	928,581,648.86

6、母公司现金流量表

单位：元

项目	2023 年半年度	2022 年半年度
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	266,714,262.99	66,502,582.18
收到的税费返还	191.95	8,744,536.84
收到其他与经营活动有关的现金	1,592,038,508.35	1,158,244,289.03
经营活动现金流入小计	1,858,752,963.29	1,233,491,408.05
购买商品、接受劳务支付的现金	141,292,269.47	53,083,162.45
支付给职工以及为职工支付的现金	19,368,161.55	22,184,475.87
支付的各项税费	93,580,174.41	11,109,145.37
支付其他与经营活动有关的现金	2,973,226,626.26	907,513,023.43
经营活动现金流出小计	3,227,467,231.69	993,889,807.12
经营活动产生的现金流量净额	-1,368,714,268.40	239,601,600.93
二、投资活动产生的现金流量：		
收回投资收到的现金	100,000,000.00	
取得投资收益收到的现金	1,738,000,000.00	5,000,000.00
处置固定资产、无形资产和其他长期资产收回的现金净额	0.00	
处置子公司及其他营业单位收到的现金净额	0.00	
收到其他与投资活动有关的现金		
投资活动现金流入小计	1,838,000,000.00	5,000,000.00
购建固定资产、无形资产和其他长期资产支付的现金	9,040,397.04	7,245,318.36
投资支付的现金	263,985,460.00	5,730,320.00
取得子公司及其他营业单位支付的现金净额	0.00	300,000.00
支付其他与投资活动有关的现金		
投资活动现金流出小计	273,025,857.04	13,275,638.36
投资活动产生的现金流量净额	1,564,974,142.96	-8,275,638.36
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	449,000,000.00	433,000,000.00
收到其他与筹资活动有关的现金	0.00	50,210,000.00
筹资活动现金流入小计	449,000,000.00	483,210,000.00
偿还债务支付的现金	344,408,288.89	603,000,000.00
分配股利、利润或偿付利息支付的现金	88,766.65	18,360,233.53
支付其他与筹资活动有关的现金	50,000,000.00	90,210,000.00
筹资活动现金流出小计	394,497,055.54	711,570,233.53
筹资活动产生的现金流量净额	54,502,944.46	-228,360,233.53
四、汇率变动对现金及现金等价物的影响	0.00	
五、现金及现金等价物净增加额	250,762,819.02	2,965,729.04
加：期初现金及现金等价物余额	255,721,441.06	116,000,023.64
六、期末现金及现金等价物余额	506,484,260.08	118,965,752.68

7、合并所有者权益变动表

本期金额

单位：元

项目	2023 年半年度													
	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	1,706,325,581.00				3,778,669,304.35	0.00	-1,636,448.96	3,093,177.83	53,707,906.39		-1,274,952,203.20		4,265,207,317.41	35,963,994.24	4,301,171,311.65
加：会计政策变更													0.00		0.00
前期差错更正													0.00		0.00
同一控制下企业合并													0.00		0.00
其他													0.00		0.00
二、本年期初余额	1,706,325,581.00				3,778,669,304.35	0.00	-1,636,448.96	3,093,177.83	53,707,906.39		-1,274,952,203.20		4,265,207,317.41	35,963,994.24	4,301,171,311.65
三、本期增减变动金额（减少以“－”号填列）	0.00				3,298,292.48	48,869,215.35	1,685,148.87	106,989.56	0.00		-52,861,286.28		-96,640,070.72	-1,901,576.72	-98,541,647.44
（一）综合收益总额							1,685,148.87				-52,861,286.28		-51,176,137.41	-1,901,576.72	-53,077,714.13
（二）所有者投入和减	0.00				3,298,292.48	48,869,215.35	0.00	0.00	0.00		0.00		-45,570,922.87	0.00	-45,570,922.87

少资本															
1．所有者投入的普通股						48,869,215.35							-48,869,215.35		-48,869,215.35
2．其他权益工具持有者投入资本													0.00		0.00
3．股份支付计入所有者权益的金额					3,298,292.48								3,298,292.48		3,298,292.48
4．其他													0.00		0.00
（三）利润分配	0.00				0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
1．提取盈余公积									0.00		0.00		0.00		0.00
2．提取一般风险准备													0.00		
3．对所有者（或股东）的分配													0.00		0.00
4．其他													0.00		0.00
（四）所有者权益内部结转	0.00				0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
1．资本公积转增资本（或股本）					0.00								0.00		0.00
2．盈余公积转增资本（或股本）	0.00												0.00		0.00
3．盈余公积弥补亏损											0.00		0.00		0.00
4．设定受益计划变动额结转留存收													0.00		0.00

益															
5．其他综合收益结转留存收益											0.00		0.00		
6．其他													0.00		0.00
（五）专项储备	0.00				0.00	0.00	0.00	106,989.56	0.00		0.00		106,989.56	0.00	106,989.56
1．本期提取								288,687.04					288,687.04		288,687.04
2．本期使用								181,697.48					181,697.48		181,697.48
（六）其他													0.00		0.00
四、本期期末余额	1,706,325,581.00				3,781,967,596.83	48,869,215.35	48,699.91	3,200,167.39	53,707,906.39		-1,327,813,489.48		4,168,567,246.69	34,062,417.52	4,202,629,664.21

上年金额

单位：元

项目	2022 年半年度														
	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	1,706,325,581.00				3,794,638,615.30		-2,030,922.84	2,115,010.09	53,707,906.39		-3,601,330,463.79		1,953,425,726.15	33,668,760.02	1,987,094,486.17
加：会计政策变更													0.00		
前期差错更正													0.00		
同一控制下													0.00		

企业合并															
其他													0.00		
二、本年期初余额	1,706,325,581.00				3,794,638,615.30		-2,030,922.84	2,115,010.09	53,707,906.39		-3,601,330,463.79		1,953,425,726.15	33,668,760.02	1,987,094,486.17
三、本期增减变动金额（减少以“－”号填列）						39,259,629.33	93,105.27	401,413.38			1,347,984,904.35		1,309,219,793.67	-2,046,289.51	1,307,173,504.16
（一）综合收益总额							93,105.27				1,347,984,904.35		1,348,078,009.62	-2,046,289.51	1,346,031,720.11
（二）所有者投入和减少资本						39,259,629.33							-39,259,629.33		-39,259,629.33
1．所有者投入的普通股						39,259,629.33							-39,259,629.33		-39,259,629.33
2．其他权益工具持有者投入资本													0.00		
3．股份支付计入所有者权益的金额													0.00		
4．其他													0.00		
（三）利润分配													0.00		
1．提取盈余公积													0.00		
2．提取一般风险准备													0.00		
3．对所有者（或股东）的分配													0.00		
4．其他													0.00		
（四）所有													0.00		

者权益内部结转														
1．资本公积转增资本（或股本）												0.00		
2．盈余公积转增资本（或股本）												0.00		
3．盈余公积弥补亏损												0.00		
4．设定受益计划变动额结转留存收益												0.00		
5．其他综合收益结转留存收益												0.00		
6．其他												0.00		
（五）专项储备								401,413.38				401,413.38		401,413.38
1．本期提取								404,120.71				404,120.71		404,120.71
2．本期使用								2,707.33				2,707.33		2,707.33
（六）其他												0.00		
四、本期期末余额	1,706,325,581.00				3,794,638,615.30	39,259,629.33	-1,937,817.57	2,516,423.47	53,707,906.39		-2,253,345,559.44	3,262,645,519.82	31,622,470.51	3,294,267,990.33

8、母公司所有者权益变动表

本期金额

单位：元

项目	2023 年半年度										
	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	1,706,325,581.00		0.00		3,764,364,717.88	0.00	0.00	1,885,630.48	53,707,906.39	-2,162,028,689.29		3,364,255,146.46
加：会计政策变更												0.00
前期差错更正												0.00
其他												0.00
二、本年期初余额	1,706,325,581.00		0.00		3,764,364,717.88	0.00	0.00	1,885,630.48	53,707,906.39	-2,162,028,689.29		3,364,255,146.46
三、本期增减变动金额（减少以“－”号填列）	0.00		0.00		3,298,292.48	48,869,215.35	0.00	242,471.45	0.00	2,133,411,060.06		2,088,082,608.64
（一）综合收益总额							0.00			2,133,411,060.06		2,133,411,060.06
（二）所有者投入和减少资本	0.00		0.00		3,298,292.48	48,869,215.35	0.00	0.00	0.00	0.00		-45,570,922.87
1．所有者投入的普通股						48,869,215.35						-48,869,215.35
2．其他权益工具持有者投入资本												0.00
3．股份支付计入所有者权益的					3,298,292.48							3,298,292.48

金额												
4．其他												0.00
（三）利润分配	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00		0.00
1．提取盈余公积									0.00	0.00		0.00
2．对所有者（或股东）的分配										0.00		0.00
3．其他												0.00
（四）所有者权益内部结转	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00		0.00
1．资本公积转增资本（或股本）												0.00
2．盈余公积转增资本（或股本）	0.00											0.00
3．盈余公积弥补亏损										0.00		0.00
4．设定受益计划变动额结转留存收益												0.00
5．其他综合收益结转留存收益												
6．其他												0.00
（五）专项储备	0.00		0.00		0.00	0.00	0.00	242,471.45	0.00	0.00		242,471.45
1．本期提取								242,471.45				242,471.45
2．本期使用								0.00				0.00
（六）其他												0.00
四、本期期末余额	1,706,325,581.00		0.00		3,767,663,010.36	48,869,215.35	0.00	2,128,101.93	53,707,906.39	-28,617,629.23		5,452,337,755.10

上年金额

单位：元

项目	2022 年半年度										
	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	1,706,325,581.00				3,780,334,028.83		151,713.63	908,401.82	53,707,906.39	-2,258,487,779.91		3,282,939,851.76
加：会计政策变更												
前期差错更正												
其他												
二、本年期初余额	1,706,325,581.00				3,780,334,028.83		151,713.63	908,401.82	53,707,906.39	-2,258,487,779.91		3,282,939,851.76
三、本期增减变动金额（减少以“－”号填列）						39,259,629.33	-23,213.63	369,057.38		41,487,414.58		2,573,629.00
（一）综合收益总额							-23,213.63			41,487,414.58		41,464,200.95
（二）所有者投入和减少资本						39,259,629.33						-39,259,629.33
1．所有者投入的普通股						39,259,629.33						-39,259,629.33
2．其他权益工具持有者投入资本												
3．股份支付计入所有者权益的金额												

4．其他												
（三）利润分配												
1．提取盈余公积												
2．对所有者（或股东）的分配												
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								369,057.38				369,057.38
1．本期提取								371,764.71				371,764.71
2．本期使用								2,707.33				2,707.33
（六）其他												
四、本期期末余额	1,706,325,581.00				3,780,334,028.83	39,259,629.33	128,500.00	1,277,459.20	53,707,906.39	-2,217,000,365.33		3,285,513,480.76

三、公司基本情况

（一）公司注册地、组织形式和总部地址

江西特种电机股份有限公司(以下简称本公司)系于 1991 年经原江西省经济体制改革委员会赣体改函[1991]50 号文批准，由原宜春电机厂按照《江西省股份有限（内部）公司试行规定（草案）》进行内部股份制改造，在向内部职工定向募集基础上设立的股份公司。公司设立时实收股本为 678.008 万元(每股 1 元，计 678.008 万股)，其中：内部职工股 93.808 万元，国家股 584.2 万元。

公司首次公开发行股票并上市前，经过历年的增发新股、股权转让及转增股本，公司股份总数变为 5,077.9105 万股，股本变更为人民币 50,779,105.00 元。

2007 年 9 月 13 日，经中国证券监督管理委员会证监发行字[2007]286 号文核准，公司向社会首次公开发行人民币普通股 1700 万股，股票发行后，公司股份总数为 6,777.9105 万股，股本变更为人民币 67,779,105.00 元。

2008 年 8 月 26 日，本公司 2008 年第一次临时股东大会通过决议，以 2008 年 6 月 30 日总股本 6,777.9105 万股为基数,按每 10 股转增 6 股的比例，以资本公积向全体股东转增股本，转股后本公司股份总数为 10,844.6568 万股，股本变更为人民币 108,446,568.00 元。

2011 年 1 月 25 日，本公司 2010 年度股东大会通过决议，以 2010 年末的总股本 10,844.6568 万股为基数，按每 10 股转增 8 股的比例，以资本公积向全体股东转增股本，转股后本公司股份总数为 19,520.3822 万股，股本变更为人民币 195,203,822.00 元。

2011 年 6 月 27 日，经中国证券监督管理委员会证监许可[2011]1020 号文核准，公司非公开发行人民币普通股 1,701 万股，股票发行后，公司股份总数为 21,221.3822 万股，股本变更为人民币 212,213,822.00 元。

2012 年 5 月 28 日，本公司 2011 年度股东大会通过决议，以 2011 年末的总股本 212,213,822 股为基数，按每 10 股转增 10 股的比例，以资本公积向全体股东转增股本，转股后本公司股份总数为 424,427,644 股，股本变更为人民币 424,427,644.00 元。

2014 年 4 月 3 日，公司股权激励计划第一期行权 1,454,000 股；2014 年 7 月 3 日，经中国证券监督管理委员会证监许可[2014]564 号文核准，公司非公开发行人民币普通股 97,276,264 股。公司股份总数增至 523,157,908 股，股本变更为 523,157,908.00 元。

2015 年 8 月 28 日，本公司 2015 年第三次临时股东大会通过决议，以 2015 年 6 月 30 日的总股本 52,315.7908 万股为基数，按每 10 股转增 12 股的比例，以资本公积向全体股东转增股本，转股后本公司股份总数为 115,094.7397 万股，股本变更为人民币 1,150,947,397.00 元。

2015 年 9 月 18 日，经中国证券监督管理委员会证监许可[2015]2143 号文核准，公司向丁阿伟等发行股份购买资产并募集配套资金共计发行股份 85,732,112 股，股票发行后，公司股份总数为 123,667.9509 万股，股本变更为人民币 1,236,679,509.00 元。

2016 年 1 月 28 日，经中国证券监督管理委员会证监许可[2016]208 号文核准，公司向俞洪泉等发行股份购买资产并募集配套资金共计发行股份 232,502,603 股，股票发行后，公司股份总数为 146,918.2112 万股，股本变更为人民币 1,469,182,112.00 元。

2018 年 8 月 2 日，经中国证券监督管理委员会证监许可[2018]1234 号文核准，公司非公开发行人民币普通股 237,143,469 股，股票发行后，公司股份总数为 170,632.5581 万股，股本变更为人民币 1,706,325,581.00 元。

公司统一社会信用代码：9136090016100044XH。

经过历年的派送红股、转增股本及增发新股，截止 2023 年 6 月 30 日，本公司累计发行股本总数 170,632.5581 万股，注册资本为 170,632.5581 万元，注册地址：江西省宜春市袁州区环城南路 581 号，总部地址：江西省宜春市袁州区环城南路 581 号，母公司为江西江特电气集团有限公司（以下简称江特集团），集团最终实际控制人为自然人朱军、卢顺民。

（二）公司业务性质和主要经营活动

本公司属电气机械及器材制造业，主要业务包括锂云母采选及碳酸锂加工、特种电机研发生产和销售。主要产品包括碳酸锂、锂矿采选品、建机电机、起重冶金电机、风电配套电机、伺服电机、军工电机和新能源汽车电机等。

（三）财务报表的批准报出时间

本财务报表业经公司董事会于 2023 年 8 月 30 日批准报出。

本期纳入合并财务报表范围的子公司共 31 户，详见附注九、在其他主体中的权益。本期纳入合并财务报表范围的主体较上期相比，增加 4 户，减少 1 户，合并范围变更主体的具体信息详见“附注八、合并范围的变更”。

四、财务报表的编制基础

1、编制基础

本公司根据实际发生的交易和事项，按照财政部颁布的《企业会计准则——基本准则》和具体企业会计准则、企业会计准则应用指南、企业会计准则解释及其他相关规定(以下合称“企业会计准则”)进行确认和计量，在此基础上，结合中国证券监督管理委员会《公开发行证券的公司信息披露编报规则第 15 号——财务报告的一般规定》(2014 年修订)的规定，编制财务报表。

2、持续经营

本公司对报告期末起 12 个月的持续经营能力进行了评价，未发现对持续经营能力产生重大怀疑的事项或情况。因此，本财务报表系在持续经营假设的基础上编制。

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：

公司需遵守《深圳证券交易所上市公司自律监管指引第 3 号——行业信息披露》中固体矿产资源业的披露要求

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、完整地反映了报告期本公司的财务状况、经营成果、现金流量等有关信息。

2、会计期间

自公历 1 月 1 日至 12 月 31 日止为一个会计年度。

3、营业周期

营业周期是指企业从购买用于加工的资产起至实现现金或现金等价物的期间。本公司以 12 个月作为一个营业周期，并以其作为资产和负债的流动性划分标准。

4、记账本位币

采用人民币为记账本位币。

境外子公司以其经营所处的主要经济环境中的货币为记账本位币，编制财务报表时折算为人民币。

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. 分步实现企业合并过程中的各项交易的条款、条件以及经济影响符合以下一种或多种情况，将多次交易事项作为一揽子交易进行会计处理

（1）这些交易是同时或者在考虑了彼此影响的情况下订立的；

（2）这些交易整体才能达成一项完整的商业结果；

（3）一项交易的发生取决于其他至少一项交易的发生；

（4）一项交易单独看是不经济的，但是和其他交易一并考虑时是经济的。

2. 同一控制下的企业合并

本公司在企业合并中取得的资产和负债，按照合并日在被合并方资产、负债（包括最终控制方收购被合并方而形成的商誉）在最终控制方合并财务报表中的账面价值计量。在合并中取得的净资产账面价值与支付的合并对价账面价值（或发行股份面值总额）的差额，调整资本公积中的股本溢价，资本公积中的股本溢价不足冲减的，调整留存收益。

如果存在或有对价并需要确认预计负债或资产，该预计负债或资产金额与后续或有对价结算金额的差额，调整资本公积（资本溢价或股本溢价），资本公积不足的，调整留存收益。

对于通过多次交易最终实现企业合并的，属于一揽子交易的，将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，在取得控制权日，长期股权投资初始投资成本，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。对于合并日

之前持有的股权投资，因采用权益法核算或金融工具确认和计量准则核算而确认的其他综合收益，暂不进行会计处理，直至处置该项投资时采用与被投资单位直接处置相关资产或负债相同的基础进行会计处理；因采用权益法核算而确认的被投资单位净资产中除净损益、其他综合收益和利润分配以外的所有者权益其他变动，暂不进行会计处理，直至处置该项投资时转入当期损益。

3. 非同一控制下的企业合并

购买日是指本公司实际取得对被购买方控制权的日期，即被购买方的净资产或生产经营决策的控制权转移给本公司的日期。同时满足下列条件时，本公司一般认为实现了控制权的转移：

①企业合并合同或协议已获本公司内部权力机构通过。

②企业合并事项需要经过国家有关主管部门审批的，已获得批准。

③已办理了必要的财产权转移手续。

④本公司已支付了合并价款的大部分，并且有能力、有计划支付剩余款项。

⑤本公司实际上已经控制了被购买方的财务和经营政策，并享有相应的利益、承担相应的风险。

本公司在购买日对作为企业合并对价付出的资产、发生或承担的负债按照公允价值计量，公允价值与其账面价值的差额，计入当期损益。

本公司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；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的差额，经复核后，计入当期损益。

通过多次交换交易分步实现的非同一控制下企业合并，属于一揽子交易的，将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，合并日之前持有的股权投资采用权益法核算的，以购买日之前所持被购买方的股权投资的账面价值与购买日新增投资成本之和，作为该项投资的初始投资成本；购买日之前持有的股权投资因采用权益法核算而确认的其他综合收益，在处置该项投资时采用与被投资单位直接处置相关资产或负债相同的基础进行会计处理。合并日之前持有的股权投资采用金融工具确认和计量准则核算的，以该股权投资在合并日的公允价值加上新增投资成本之和，作为合并日的初始投资成本。原持有股权的公允价值与账面价值之间的差额以及原计入其他综合收益的累计公允价值变动应全部转入合并日当期的投资收益。

4. 为合并发生的相关费用

为企业合并发生的审计、法律服务、评估咨询等中介费用以及其他直接相关费用，于发生时计入当期损益；为企业合并而发行权益性证券的交易费用，可直接归属于权益性交易的从权益中扣减。

6、合并财务报表的编制方法

1. 合并范围

本公司合并财务报表的合并范围以控制为基础确定，所有子公司（包括本公司所控制的单独主体）均纳入合并财务报表。

2. 合并程序

本公司以自身和各子公司的财务报表为基础，根据其他有关资料，编制合并财务报表。本公司编制合并财务报表，将整个企业集团视为一个会计主体，依据相关企业会计准则的确认、计量和列报要求，按照统一的会计政策，反映本企业集团整体财务状况、经营成果和现金流量。

所有纳入合并财务报表合并范围的子公司所采用的会计政策、会计期间与本公司一致，如子公司采用的会计政策、会计期间与本公司不一致的，在编制合并财务报表时，按本公司的会计政策、会计期间进行必要的调整。

合并财务报表时抵销本公司与各子公司、各子公司相互之间发生的内部交易对合并资产负债表、合并利润表、合并现金流量表、合并股东权益变动表的影响。如果站在企业集团合并财务报表角度与以本公司或子公司为会计主体对同一交易的认定不同时，从企业集团的角度对该交易予以调整。

子公司所有者权益、当期净损益和当期综合收益中属于少数股东的份额分别在合并资产负债表中所有者权益项目下、合并利润表中净利润项目下和综合收益总额项目下单独列示。子公司少数股东分担的当期亏损超过了少数股东在该子公司期初所有者权益中所享有份额而形成的余额，冲减少数股东权益。

对于同一控制下企业合并取得的子公司，以其资产、负债（包括最终控制方收购该子公司而形成的商誉）在最终控制方财务报表中的账面价值为基础对其财务报表进行调整。

对于非同一控制下企业合并取得的子公司，以购买日可辨认净资产公允价值为基础对其财务报表进行调整。

（1）增加子公司或业务

在报告期内，若因同一控制下企业合并增加子公司或业务的，则调整合并资产负债表的期初数；将子公司或业务合并当期期初至报告期末的收入、费用、利润纳入合并利润表；将子公司或业务合并当期期初至报告期末的现金流量纳入合并现金流量表，同时对比较报表的相关项目进行调整，视同合并后的报告主体自最终控制方开始控制时点起一直存在。

因追加投资等原因能够对同一控制下的被投资方实施控制的，视同参与合并的各方在最终控制方开始控制时即以目前的状态存在进行调整。在取得被合并方控制权之前持有的股权投资，在取得原股权之日与合并方和被合并方同处于同一控制之日孰晚日起至合并日之间已确认有关损益、其他综合收益以及其他净资产变动，分别冲减比较报表期间的期初留存收益或当期损益。

在报告期内，若因非同一控制下企业合并增加子公司或业务的，则不调整合并资产负债表期初数；将该子公司或业务自购买日至报告期末的收入、费用、利润纳入合并利润表；该子公司或业务自购买日至报告期末的现金流量纳入合并现金流量表。

因追加投资等原因能够对非同一控制下的被投资方实施控制的，对于购买日之前持有的被购买方股权，本公司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以及除净损益、其他综合收益和利润分配之外的其他所有者权益变动的，与其相关的其他综合收益、其他所有者权益变动转为购买日所属当期投资收益，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。

（2）处置子公司或业务

1）一般处理方法

在报告期内，本公司处置子公司或业务，则该子公司或业务期初至处置日的收入、费用、利润纳入合并利润表；该子公司或业务期初至处置日的现金流量纳入合并现金流量表。

因处置部分股权投资或其他原因丧失了对被投资方控制权时，对于处置后的剩余股权投资，本公司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与商誉之和的差额，计入丧失控制权当期的投资收益。与原有子公司股权投资相关的其他综合收益或除净损益、其他综合收益及利润分配之外的其他所有者权益变动，在丧失控制权时转为当期投资收益，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。

2）分步处置子公司

通过多次交易分步处置对子公司股权投资直至丧失控制权的，处置对子公司股权投资的各项交易的条款、条件以及经济影响符合以下一种或多种情况，通常表明应将多次交易事项作为一揽子交易进行会计处理：

A.这些交易是同时或者在考虑了彼此影响的情况下订立的；

B.这些交易整体才能达成一项完整的商业结果；

C.一项交易的发生取决于其他至少一项交易的发生；

D.一项交易单独看是不经济的，但是和其他交易一并考虑时是经济的。

处置对子公司股权投资直至丧失控制权的各项交易属于一揽子交易的，本公司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。

处置对子公司股权投资直至丧失控制权的各项交易不属于一揽子交易的，在丧失控制权之前，按不丧失控制权的情况下部分处置对子公司的股权投资的相关政策进行会计处理；在丧失控制权时，按处置子公司一般处理方法进行会计处理。

（3）购买子公司少数股权

本公司因购买少数股权新取得的长期股权投资与按照新增持股比例计算应享有子公司自购买日（或合并日）开始持续计算的净资产份额之间的差额，调整合并资产负债表中的资本公积中的股本溢价，资本公积中的股本溢价不足冲减的，调整留存收益。

（4）不丧失控制权的情况下部分处置对子公司的股权投资

在不丧失控制权的情况下因部分处置对子公司的长期股权投资而取得的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，调整合并资产负债表中的资本公积中的股本溢价，资本公积中的股本溢价不足冲减的，调整留存收益。

7、合营安排分类及共同经营会计处理方法

1. 合营安排的分类

本公司根据合营安排的结构、法律形式以及合营安排中约定的条款、其他相关事实和情况等因素，将合营安排分为共同经营和合营企业。

未通过单独主体达成的合营安排，划分为共同经营；通过单独主体达成的合营安排，通常划分为合营企业；但有确凿证据表明满足下列任一条件并且符合相关法律法规规定的合营安排划分为共同经营：

（1）合营安排的法律形式表明，合营方对该安排中的相关资产和负债分别享有权利和承担义务。

（2）合营安排的合同条款约定，合营方对该安排中的相关资产和负债分别享有权利和承担义务。

（3）其他相关事实和情况表明，合营方对该安排中的相关资产和负债分别享有权利和承担义务，如合营方享有与合营安排相关的几乎所有产出，并且该安排中负债的清偿持续依赖于合营方的支持。

2. 共同经营会计处理方法

本公司确认共同经营中利益份额中与本公司相关的下列项目，并按照相关企业会计准则的规定进行会计处理：

（1）确认单独所持有的资产，以及按其份额确认共同持有的资产；

（2）确认单独所承担的负债，以及按其份额确认共同承担的负债；

（3）确认出售其享有的共同经营产出份额所产生的收入；

（4）按其份额确认共同经营因出售产出所产生的收入；

（5）确认单独所发生的费用，以及按其份额确认共同经营发生的费用。

本公司向共同经营投出或出售资产等（该资产构成业务的除外），在该资产等由共同经营出售给第三方之前，仅确认因该交易产生的损益中归属于共同经营其他参与方的部分。投出或出售的资产发生符合《企业会计准则第 8 号——资产减值》等规定的资产减值损失的，本公司全额确认该损失。

本公司自共同经营购买资产等（该资产构成业务的除外），在将该资产等出售给第三方之前，仅确认因该交易产生的损益中归属于共同经营其他参与方的部分。购入的资产发生符合《企业会计准则第 8 号——资产减值》等规定的资产减值损失的，本公司按承担的份额确认该部分损失。

本公司对共同经营不享有共同控制，如果本公司享有该共同经营相关资产且承担该共同经营相关负债的，仍按上述原则进行会计处理，否则，应当按照相关企业会计准则的规定进行会计处理。

8、现金及现金等价物的确定标准

在编制现金流量表时，将本公司库存现金以及可以随时用于支付的存款确认为现金。将同时具备期限短（一般从购买日起，三个月内到期）、流动性强、易于转换为已知金额的现金、价值变动风险很小四个条件的投资，确定为现金等价物。

9、外币业务和外币报表折算

1. 外币业务

外币业务交易在初始确认时，采用交易发生日的即期汇率作为折算汇率折合成人民币记账。

资产负债表日，外币货币性项目按资产负债表日即期汇率折算，由此产生的汇兑差额，除属于与购建符合资本化条件的资产相关的外币专门借款产生的汇兑差额按照借款费用资本化的原则处理外，均计入当期损益。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，不改变其记账本位币金额。

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，折算后的记账本位币金额与原记账本位币金额的差额，作为公允价值变动损益（含汇率变动）处理，计入当期损益或确认为其他综合收益。

2. 外币财务报表的折算

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，其他项目采用发生时的即期汇率折算。利润表中的收入和费用项目，采用当期平均汇率折算。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。

处置境外经营时，将资产负债表中其他综合收益项目中列示的、与该境外经营相关的外币财务报表折算差额，自其他综合收益项目转入处置当期损益；在处置部分股权投资或其他原因导致持有境外经营权益比例降低但不丧失对境外经营控制权时，与该境外经营处置部分相关的外币报表折算差额将归属于少数股东权益，不转入当期损益。在处置境外经营为联营企业或合营企业的部分股权时，与该境外经营相关的外币报表折算差额，按处置该境外经营的比例转入处置当期损益。

10、金融工具

本公司在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。

实际利率法是指计算金融资产或金融负债的摊余成本以及将利息收入或利息费用分摊计入各会计期间的方法。

实际利率，是指将金融资产或金融负债在预计存续期的估计未来现金流量，折现为该金融资产账面余额或该金融负债摊余成本所使用的利率。在确定实际利率时，在考虑金融资产或金融负债所有合同条款(如提前还款、展期、看涨期权或其他类似期权等)的基础上估计预期现金流量，但不考虑预期信用损失。

金融资产或金融负债的摊余成本是以该金融资产或金融负债的初始确认金额扣除已偿还的本金，加上或减去采用实际利率法将该初始确认金额与到期日金额之间的差额进行摊销形成的累计摊销额，再扣除累计计提的损失准备(仅适用于金融资产)

1. 金融资产分类和计量

本公司根据所管理金融资产的业务模式和金融资产的合同现金流量特征，将金融资产划分为以下三类：

（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。

金融资产在初始确认时以公允价值计量，但是因销售商品或提供服务等产生的应收账款或应收票据未包含重大融资成分或不考虑不超过一年的融资成分的，按照交易价格进行初始计量。

对于以公允价值计量且其变动计入当期损益的金融资产，相关交易费用直接计入当期损益，其他类别的金融资产相关交易费用计入其初始确认金额。

金融资产的后续计量取决于其分类，当且仅当本公司改变管理金融资产的业务模式时，才对所有受影响的相关金融资产进行重分类。

（1）分类为以摊余成本计量的金融资产

金融资产的合同条款规定在特定日期产生的现金流量仅为对本金和以未偿付本金金额为基础的利息的支付，且管理该金融资产的业务模式是以收取合同现金流量为目标，则本公司将该金融资产分类为以摊余成本计量的金融资产。本公司分类为以摊余成本计量的金融资产包括货币资金、部分以摊余成本计量的应收票据、应收账款、其他应收款、长期应收款等。

本公司对此类金融资产采用实际利率法确认利息收入，按摊余成本进行后续计量，其发生减值时或终止确认、修改产生的利得或损失，计入当期损益。除下列情况外，本公司根据金融资产账面余额乘以实际利率计算确定利息收入：

1）对于购入或源生的已发生信用减值的金融资产，本公司自初始确认起，按照该金融资产的摊余成本和经信用调整的实际利率计算确定其利息收入。

2）对于购入或源生的未发生信用减值、但在后续期间成为已发生信用减值的金融资产，本公司在后续期间，按照该金融资产的摊余成本和实际利率计算确定其利息收入。若该金融工具在后续期间因其信用风险有所改善而不再存在信用减值，本公司转按实际利率乘以该金融资产账面余额来计算确定利息收入。

（2）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

金融资产的合同条款规定在特定日期产生的现金流量仅为对本金和以未偿付本金金额为基础的利息的支付，且管理该金融资产的业务模式既以收取合同现金流量为目标又以出售该金融资产为目标，则本公司将该金融资产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。

本公司对此类金融资产采用实际利率法确认利息收入。除利息收入、减值损失及汇兑差额确认为当期损益外，其余公允价值变动计入其他综合收益。当该金融资产终止确认时，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。

以公允价值计量且变动计入其他综合收益的应收票据及应收账款列报为应收款项融资，其他此类金融资产列报为其他债权投资，其中：自资产负债表日起一年内到期的其他债权投资列报为一年内到期的非流动资产，原到期日在一年以内的其他债权投资列报为其他流动资产。

（3）指定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

在初始确认时，本公司可以单项金融资产为基础不可撤销地将非交易性权益工具投资指定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。

此类金融资产的公允价值变动计入其他综合收益，不需计提减值准备。该金融资产终止确认时，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。本公司持有该权益工具投资期间，在本公司收取股利的权利已经确立，与股利相关的经济利益很可能流入本公司，且股利的金额能够可靠计量时，确认股利收入并计入当期损益。本公司对此类金融资产在其他权益工具投资项目下列报。

权益工具投资满足下列条件之一的，属于以公允价值计量且其变动计入当期损益的金融资产：取得该金融资产的目的主要是为了近期出售；初始确认时属于集中管理的可辨认金融资产工具组合的一部分，且有客观证据表明近期实际存在短期获利模式；属于衍生工具（符合财务担保合同定义的以及被指定为有效套期工具的衍生工具除外）。

（4）分类为以公允价值计量且其变动计入当期损益的金融资产

不符合分类为以摊余成本计量或以公允价值计量且其变动计入其他综合收益的金融资产条件、亦不指定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均分类为以公允价值计量且其变动计入当期损益的金融资产。

本公司对此类金融资产采用公允价值进行后续计量，将公允价值变动形成的利得或损失以及与此类金融资产相关的股利和利息收入计入当期损益。

本公司对此类金融资产根据其流动性在交易性金融资产、其他非流动金融资产项目列报。

（5）指定为以公允价值计量且其变动计入当期损益的金融资产

在初始确认时，本公司为了消除或显著减少会计错配，可以单项金融资产为基础不可撤销地将金融资产指定为以公允价值计量且其变动计入当期损益的金融资产。

混合合同包含一项或多项嵌入衍生工具，且其主合同不属于以上金融资产的，本公司可以将其整体指定为以公允价值计量且其变动计入当期损益的金融工具。但下列情况除外：

1）嵌入衍生工具不会对混合合同的现金流量产生重大改变。

2）在初次确定类似的混合合同是否需要分 拆时，几乎不需分析就能明确其包含的嵌入衍生工具不应分 拆。如嵌入贷款的提前还款权，允许持有人以接近摊余成本的金额提前偿还贷款，该提前还款权不需要分 拆。

本公司对此类金融资产采用公允价值进行后续计量，将公允价值变动形成的利得或损失以及与此类金融资产相关的股利和利息收入计入当期损益。

本公司对此类金融资产根据其流动性在交易性金融资产、其他非流动金融资产项目列报。

2. 金融负债分类和计量

本公司根据所发行金融工具的合同条款及其所反映的经济实质而非仅以法律形式，结合金融负债和权益工具的定义，在初始确认时将该金融工具或其组成部分分类为金融负债或权益工具。金融负债在初始确认时分类为：以公允价值计量且其变动计入当期损益的金融负债、其他金融负债、被指定为有效套期工具的衍生工具。

金融负债在初始确认时以公允价值计量。对于以公允价值计量且其变动计入当期损益的金融负债，相关的交易费用直接计入当期损益；对于其他类别的金融负债，相关交易费用计入初始确认金额。

金融负债的后续计量取决于其分类：

（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）和初始确认时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。

满足下列条件之一的，属于交易性金融负债：承担相关金融负债的目的主要是为了在近期内出售或回购；属于集中管理的可辨认金融工具组合的一部分，且有客观证据表明企业近期采用短期获利方式模式；属于衍生工具，但是，被指定且为有效套期工具的衍生工具、符合财务担保合同的衍生工具除外。交易性金融负债（含属于金融负债的衍生工具），按照公允价值进行后续计量，除与套期会计有关外，所有公允价值变动均计入当期损益。

在初始确认时，为了提供更相关的会计信息，本公司将满足下列条件之一的金融负债不可撤销地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：

1）能够消除或显著减少会计错配。

2）根据正式书面文件载明的企业风险管理或投资策略，以公允价值为基础对金融负债组合或金融资产和金融负债组合进行管理和业绩评价，并在企业内部以此为基础向关键管理人员报告。

本公司对此类金融负债采用公允价值进行后续计量，除由本公司自身信用风险变动引起的公允价值变动计入其他综合收益之外，其他公允价值变动计入当期损益。除非由本公司自身信用风险变动引起的公允价值变动计入其他综合收益会造成或扩大损益中的会计错配，本公司将所有公允价值变动（包括自身信用风险变动的影响金额）计入当期损益。

（2）其他金融负债

除下列各项外，公司将金融负债分类为以摊余成本计量的金融负债，对此类金融负债采用实际利率法，按照摊余成本进行后续计量，终止确认或摊销产生的利得或损失计入当期损益：

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）不属于本条前两类情形的财务担保合同，以及不属于本条第 1）类情形的以低于市场利率贷款的贷款承诺。

财务担保合同是指当特定债务人到期不能按照最初或修改后的债务工具条款偿付债务时，要求发行方向蒙受损失的合同持有人赔付特定金额的合同。不属于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财务担保合同，在初始确认后按照损失准备金额以及初始确认金额扣除担保期内的累计摊销额后的余额孰高进行计量。

3. 金融资产和金融负债的终止确认

（1）金融资产满足下列条件之一的，终止确认金融资产，即从其账户和资产负债表内予以转销：

1）收取该金融资产现金流量的合同权利终止。

2）该金融资产已转移，且该转移满足金融资产终止确认的规定。

（2）金融负债终止确认条件

金融负债（或其一部分）的现时义务已经解除的，则终止确认该金融负债（或该部分金融负债）。

本公司与借出方之间签订协议，以承担新金融负债方式替换原金融负债，且新金融负债与原金融负债的合同条款实质上不同的，或对原金融负债（或其一部分）的合同条款做出实质性修改的，则终止确认原金融负债，同时确认一项新金融负债，账面价值与支付的对价（包括转出的非现金资产或承担的负债）之间的差额，计入当期损益。

本公司回购金融负债一部分的，按照继续确认部分和终止确认部分在回购日各自的公允价值占整体公允价值的比例，对该金融负债整体的账面价值进行分配。分配给终止确认部分的账面价值与支付的对价（包括转出的非现金资产或承担的负债）之间的差额，应当计入当期损益。

4. 金融资产转移的确认依据和计量方法

本公司在发生金融资产转移时，评估其保留金融资产所有权上的风险和报酬的程度，并分别下列情形处理：

（1）转移了金融资产所有权上几乎所有风险和报酬的，则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）保留了金融资产所有权上几乎所有风险和报酬的，则继续确认该金融资产。

（3）既没有转移也没有保留金融资产所有权上几乎所有风险和报酬的（即除本条（1）、（2）之外的其他情形），则根据其是否保留了对金融资产的控制，分别下列情形处理：

1）未保留对该金融资产控制的，则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，则按照其继续涉入被转移金融资产的程度继续确认有关金融资产，并相应确认相关负债。继续涉入被转移金融资产的程度，是指本公司承担的被转移金融资产价值变动风险或报酬的程度。

在判断金融资产转移是否满足上述金融资产终止确认条件时，采用实质重于形式的原则。公司将金融资产转移区分为金融资产整体转移和部分转移。

（1）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）被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金融资产）之和。

（2）金融资产部分转移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（在此种情形下，所保留的服务资产应当视同继续确认金融资产的一部分）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）终止确认部分在终止确认日的账面价值。

2）终止确认部分收到的对价，与原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金融资产）之和。

金融资产转移不满足终止确认条件的，继续确认该金融资产，所收到的对价确认为一项金融负债。

5. 金融资产和金融负债公允价值的确定方法

存在活跃市场的金融资产或金融负债，以活跃市场的报价确定其公允价值，除非该项金融资产存在针对资产本身的限售期。对于针对资产本身的限售的金融资产，按照活跃市场的报价扣除市场参与者因承担指定期间内无法在公开市场上出售该金融资产的风险而要求获得的补偿金额后确定。活跃市场的报价包括易于且可定期从交易所、交易商、经纪人、行业集团、定价机构或监管机构等获得相关资产或负债的报价，且能代表在公平交易基础上实际并经常发生的市场交易。

初始取得或衍生的金融资产或承担的金融负债，以市场交易价格作为确定其公允价值的基础。

不存在活跃市场的金融资产或金融负债，采用估值技术确定其公允价值。在估值时，本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，选择与市场参与者在相关资产或负债的交易中所考虑的资产或负债特征相一致的输入值，并尽可能优先使用相关可观察输入值。在相关可观察输入值无法取得或取得不切实可行的情况下，使用不可观察输入值。

6. 金融工具减值

本公司对以摊余成本计量的金融资产、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、租赁应收款、合同资产、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以及因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金融负债的财务担保合同以预期信用损失为基础进行减值会计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，是指本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，对于本公司购买或源生的已发生信用减值的金融资产，应按照该金融资产经信用调整的实际利率折现。

本公司对由收入准则规范的交易形成的全部合同资产和应收票据及应收账款按照相当于整个存续期内预期信用损失的金额计提损失准备。

对于购买或源生的已发生信用减值的金融资产，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。在每个资产负债表日，将整个存续期内预期信用损失的变动金额作为减值损失或利得计入当期损益。即使该资产负债表日确定的整个存续期内预期信用损失小于初始确认时估计现金流量所反映的预期信用损失的金额，也将预期信用损失的有利变动确认为减值利得。

除上述采用简化计量方法和购买或源生的已发生信用减值以外的其他金融资产，本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，并按照下列情形分别计量其损失准备、确认预期信用损失及其变动：

（1）如果该金融工具的信用风险自初始确认后并未显著增加，处于第一阶段，则按照相当于该金融工具未来 12 个月内预期信用损失的金额计量其损失准备，并按照账面余额和实际利率计算利息收入。

（2）如果该金融工具的信用风险自初始确认后已显著增加但尚未发生信用减值的，处于第二阶段，则按照相当于该金融工具整个存续期内预期信用损失的金额计量其损失准备，并按照账面余额和实际利率计算利息收入。

（3）如果该金融工具自初始确认后已经发生信用减值的，处于第三阶段，本公司按照相当于该金融工具整个存续期内预期信用损失的金额计量其损失准备，并按照摊余成本和实际利率计算利息收入。

金融工具信用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。除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外，信用损失准备抵减金融资产的账面余额。对于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，本公司在其他综合收益中确认其信用损失准备，不减少该金融资产在资产负债表中列示的账面价值。

本公司在前一会计期间已经按照相当于金融工具整个存续期内预期信用损失的金额计量了损失准备，但在当期资产负债表日，该金融工具已不再属于自初始确认后信用风险显著增加的情形的，本公司在当期资产负债表日按照相当于未来 12 个月内预期信用损失的金额计量该金融工具的损失准备，由此形成的损失准备的转回金额作为减值利得计入当期损益。

（1）信用风险显著增加

本公司利用可获得的合理且有依据的前瞻性信息，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。对于财务担保合同，本公司在应用金融工具减值规定时，将本公司成为做出不可撤销承诺的一方之日作为初始确认日。

本公司在评估信用风险是否显著增加时会考虑如下因素：

1）债务人经营成果实际或预期是否发生显著变化；

2）债务人所处的监管、经济或技术环境是否发生显著不利变化；

3）作为债务抵押的担保物价值或第三方提供的担保或信用增级质量是否发生显著变化，这些变化预期将降低债务人按合同规定期限还款的经济动机或者影响违约概率；

4）债务人预期表现和还款行为是否发生显著变化；

5）本公司对金融工具信用管理方法是否发生变化等。

于资产负债表日，若本公司判断金融工具只具有较低的信用风险，则本公司假定该金融工具的信用风险自初始确认后并未显著增加。如果金融工具的违约风险较低，借款人在短期内履行其合同现金流量义务的能力很强，并且即使较长时期内经济形势和经营环境存在不利变化，但未必一定降低借款人履行其合同现金流量义务的能力，则该金融工具被视为具有较低的信用风险。

（2）已发生信用减值的金融资产

当对金融资产预期未来现金流量具有不利影响的一项或多项事件发生时，该金融资产成为已发生信用减值的金融资产。金融资产已发生信用减值的证据包括下列可观察信息：

1）发行方或债务人发生重大财务困难；

2）债务人违反合同，如偿付利息或本金违约或逾期等；

3）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；

4）债务人很可能破产或进行其他财务重组；

5）发行方或债务人财务困难导致该金融资产的活跃市场消失；

6）以大幅折扣购买或源生一项金融资产，该折扣反映了发生信用损失的事实。

金融资产发生信用减值，有可能是多个事件的共同作用所致，未必是可单独识别的事件所致。

（3）预期信用损失的确定

本公司基于单项和组合评估金融工具的预期信用损失，在评估预期信用损失时，考虑有关过去事项、当前状况以及未来经济状况预测的合理且有依据的信息。

本公司以共同信用风险特征为依据，将金融工具分为不同组合。本公司采用的共同信用风险特征包括：金融工具类型、信用风险评级、账龄组合、合同结算周期、债务人所处行业等。相关金融工具的单项评估标准和组合信用风险特征详见相关金融工具的会计政策。

本公司按照下列方法确定相关金融工具的预期信用损失：

1）对于金融资产，信用损失为本公司应收取的合同现金流量与预期收取的现金流量之间差额的现值。

2）对于租赁应收款项，信用损失为本公司应收取的合同现金流量与预期收取的现金流量之间差额的现值。

3）对于财务担保合同，信用损失为本公司就该合同持有人发生的信用损失向其做出赔付的预计付款额，减去本公司预期向该合同持有人、债务人或任何其他方收取的金额之间差额的现值。

4）对于资产负债表日已发生信用减值但并非购买或源生已发生信用减值的金融资产，信用损失为该金融资产账面余额与按原实际利率折现的估计未来现金流量的现值之间的差额。

本公司计量金融工具预期信用损失的方法反映的因素包括：通过评价一系列可能的结果而确定的无偏概率加权平均金额；货币时间价值；在资产负债表日无须付出不必要的额外成本或努力即可获得的有关过去事项、当前状况以及未来经济状况预测的合理且有依据的信息。

（4）减记金融资产

当本公司不再合理预期金融资产合同现金流量能够全部或部分收回的，直接减记该金融资产的账面余额。这种减记构成相关金融资产的终止确认。

7. 金融资产及金融负债的抵销

金融资产和金融负债在资产负债表内分别列示，没有相互抵销。但是，同时满足下列条件的，以相互抵销后的净额在资产负债表内列示：

（1）本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）本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。

11、应收票据

12、应收账款

本公司对应收账款的预期信用损失的确定方法及会计处理方法详见附注五、（十）6. 金融工具减值。

本公司对在单项工具层面能以合理成本评估预期信用损失的充分证据的应收账款单独确定其信用损失。

当在单项工具层面无法以合理成本评估预期信用损失的充分证据时，本公司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判断，依据信用风险特征将应收账款划分为若干组合，在组合基础上计算预期信用损失。确定组合的依据如下：

组合名称	确定组合的依据	计提方法
合并范围内关联方组合	纳入合并范围的关联方应收账款	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
账龄组合	按账龄划分的具有类似信用风险特征的应收账款组合	按账龄与整个存续期预期信用损失率对照表计提
低风险组合	应收政府部门的国家能源汽车补助	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

13、应收款项融资

分类为以公允价值计量且其变动计入其他综合收益的应收票据和应收账款，自初始确认日起到期期限在一年内（含一年）的，列示为应收款项融资；自初始确认日起到期期限在一年以上的，列示为其他债权投资。其相关会计政策参见本附注（十）。

14、其他应收款

其他应收款的预期信用损失的确定方法及会计处理方法

本公司对其他应收款的预期信用损失的确定方法及会计处理方法详见附注五、（十）6. 金融工具减值。

本公司对在单项工具层面能以合理成本评估预期信用损失的充分证据的其他应收款单独确定其信用损失。

当在单项工具层面无法以合理成本评估预期信用损失的充分证据时，本公司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判断，依据信用风险特征将其他应收款划分为若干组合，在组合基础上计算预期信用损失。确定组合的依据如下：

组合名称	确定组合的依据	计提方法
组合一	保证金、备用金、暂付款等性质款项	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，计提预期信用损失
组合二	纳入合并范围的关联方其他应收款	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

15、存货

1. 存货的分类

存货是指本公司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。主要包括原材料、周转材料、委托加工物资、在产品、自制半成品、库存商品、发出商品、合同履约成本等。

2. 存货的计价方法

存货在取得时，按成本进行初始计量，包括采购成本、加工成本和其他成本。存货发出时按月末一次性加权平均法计价。

3. 存货可变现净值的确定依据及存货跌价准备的计提方法

期末对存货进行全面清查后，按存货的成本与可变现净值孰低提取或调整存货跌价准备。产成品、库存商品和用于出售的材料等直接用于出售的商品存货，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；需要经过加工的材料存货，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；为执行销售合同或者劳务合同而持有的存货，其可变现净值以合同价格为基础计算，若持有存货的数量多于销售合同订购数量的，超出部分的存货的可变现净值以一般销售价格为基础计算。

期末按照单个存货项目计提存货跌价准备；但对于数量繁多、单价较低的存货，按照存货类别计提存货跌价准备；与在同一地区生产和销售的产品系列相关、具有相同或类似最终用途或目的，且难以与其他项目分开计量的存货，则合并计提存货跌价准备。

以前减记存货价值的影响因素已经消失的，减记的金额予以恢复，并在原已计提的存货跌价准备金额内转回，转回的金额计入当期损益。

4. 存货的盘存制度

采用永续盘存制。

5. 低值易耗品和包装物的摊销方法

（1）低值易耗品采用一次转销法摊销。

（2）包装物采用一次转销法摊销。

（3）其他周转材料采用一次转销法摊销。

16、合同资产

17、合同成本

1. 合同履约成本

本公司对于为履行合同发生的成本，不属于除收入准则外的其他企业会计准则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）该成本增加了企业未来用于履行履约义务的资源。

（3）该成本预期能够收回。

该资产根据其初始确认时摊销期限是否超过一个正常营业周期在存货或其他非流动资产中列报。

2. 合同取得成本

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。增量成本是指本公司不取得合同就不会发生的成本，如销售佣金等。对于摊销期限不超过一年的，在发生时计入当期损益。

3. 合同成本摊销

上述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，在履约义务履行的时点或按照履约义务的履约进度进行摊销，计入当期损益。

4. 合同成本减值

上述与合同成本有关的资产，账面价值高于本公司因转让与该资产相关的商品预期能够取得剩余对价与为转让该相关商品估计将要发生的成本的差额的，超出部分应当计提减值准备，并确认为资产减值损失。

计提减值准备后，如果以前期间减值的因素发生变化，使得上述两项差额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。

18、持有待售资产

19、债权投资

20、其他债权投资

21、长期应收款

本公司对长期应收款的预期信用损失的确定方法及会计处理方法详见附注五、（十）6. 金融工具减值。

本公司对在单项工具层面能以合理成本评估预期信用损失的充分证据的的长期应收款单独确定其信用损失。

当在单项工具层面无法以合理成本评估预期信用损失的充分证据时，本公司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判断，依据信用风险特征将长期应收款划分为若干组合，在组合基础上计算预期信用损失。确定组合的依据如下：

组合名称	确定组合的依据	计提方法
账龄组合	按账龄划分的具有类似信用风险特征的应收账款组合	按账龄与整个存续期预期信用损失率对照表计提

22、长期股权投资

1. 初始投资成本的确定

（1）企业合并形成的长期股权投资，具体会计政策详见本附注五、（五）同一控制下和非同一控制下企业合并的会计处理方法。

（2）其他方式取得的长期股权投资

以支付现金方式取得的长期股权投资，按照实际支付的购买价款作为初始投资成本。初始投资成本包括与取得长期股权投资直接相关的费用、税金及其他必要支出。

以发行权益性证券取得的长期股权投资，按照发行权益性证券的公允价值作为初始投资成本；发行或取得自身权益工具时发生的交易费用，可直接归属于权益性交易的从权益中扣减。

在非货币性资产交换具备商业实质和换入资产或换出资产的公允价值能够可靠计量的前提下，非货币性资产交换换入的长期股权投资以换出资产的公允价值为基础确定其初始投资成本，除非有确凿证据表明换入资产的公允价值更加可靠；不满足上述前提的非货币性资产交换，以换出资产的账面价值和应支付的相关税费作为换入长期股权投资的初始投资成本。

通过债务重组取得的长期股权投资，其初始投资成本按照公允价值为基础确定。

2. 后续计量及损益确认

（1）成本法

本公司能够对被投资单位实施控制的长期股权投资采用成本法核算，并按照初始投资成本计价，追加或收回投资调整长期股权投资的成本。

除取得投资时实际支付的价款或对价中包含的已宣告但尚未发放的现金股利或利润外，本公司按照享有被投资单位宣告分派的现金股利或利润确认为当期投资收益。

（2）权益法

本公司对联营企业和合营企业的长期股权投资采用权益法核算；对于其中一部分通过风险投资机构、共同基金、信托公司或包括投连险基金在内的类似主体间接持有的联营企业的权益性投资，采用公允价值计量且其变动计入损益。

长期股权投资的初始投资成本大于投资时应享有被投资单位可辨认净资产公允价值份额的差额，不调整长期股权投资的初始投资成本；初始投资成本小于投资时应享有被投资单位可辨认净资产公允价值份额的差额，计入当期损益。

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

本公司在确认应享有被投资单位净损益的份额时，以取得投资时被投资单位各项可辨认资产等的公允价值为基础，对被投资单位的净利润进行调整后确认。本公司与联营企业、合营企业之间发生的未实现内部交易损益按照应享有的比例计算归属于本公司的部分予以抵销，在此基础上确认投资损益。

本公司确认应分担被投资单位发生的亏损时，按照以下顺序进行处理：首先，冲减长期股权投资的账面价值。其次，长期股权投资的账面价值不足以冲减的，以其他实质上构成对被投资单位净投资的长期权益账面价值为限继续确认投资损失，冲减长期应收项目等的账面价值。最后，经过上述处理，按照投资合同或协议约定企业仍承担额外义务的，按预计承担的义务确认预计负债，计入当期投资损失。

被投资单位以后期间实现盈利的，本公司在扣除未确认的亏损分担额后，按与上述相反的顺序处理，减记已确认预计负债的账面余额、恢复其他实质上构成对被投资单位净投资的长期权益及长期股权投资的账面价值后，恢复确认投资收益。

3. 长期股权投资核算方法的转换

（1）公允价值计量转权益法核算

本公司原持有的对被投资单位不具有控制、共同控制或重大影响的按金融工具确认和计量准则进行会计处理的权益性投资，因追加投资等原因能够对被投资单位施加重大影响或实施共同控制但不构成控制的，按照《企业会计准则第 22 号——金融工具确认和计量》确定的原持有的股权投资的公允价值加上新增投资成本之和，作为改按权益法核算的初始投资成本。

按权益法核算的初始投资成本小于按照追加投资后全新的持股比例计算确定的应享有被投资单位在追加投资日可辨认净资产公允价值份额之间的差额，调整长期股权投资的账面价值，并计入当期营业外收入。

（2）公允价值计量或权益法核算转成本法核算

本公司原持有的对被投资单位不具有控制、共同控制或重大影响的按金融工具确认和计量准则进行会计处理的权益性投资，或原持有对联营企业、合营企业的长期股权投资，因追加投资等原因能够对非同一控制下的被投资单位实施控制的，在编制个别财务报表时，按照原持有的股权投资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。

购买日之前持有的股权投资因采用权益法核算而确认的其他综合收益，在处置该项投资时采用与被投资单位直接处置相关资产或负债相同的基础进行会计处理。

购买日之前持有的股权投资按照《企业会计准则第 22 号——金融工具确认和计量》的有关规定进行会计处理的，原计入其他综合收益的累计公允价值变动在改按成本法核算时转入当期损益。

（3）权益法核算转公允价值计量

本公司因处置部分股权投资等原因丧失了对被投资单位的共同控制或重大影响的，处置后的剩余股权改按《企业会计准则第 22 号——金融工具确认和计量》核算，其在丧失共同控制或重大影响之日的公允价值与账面价值之间的差额计入当期损益。

原股权投资因采用权益法核算而确认的其他综合收益，在终止采用权益法核算时采用与被投资单位直接处置相关资产或负债相同的基础进行会计处理。

（4）成本法转权益法

本公司因处置部分权益性投资等原因丧失了对被投资单位的控制的，在编制个别财务报表时，处置后的剩余股权能够对被投资单位实施共同控制或施加重大影响的，改按权益法核算，并对该剩余股权视同自取得时即采用权益法核算进行调整。

（5）成本法转公允价值计量

本公司因处置部分权益性投资等原因丧失了对被投资单位的控制的，在编制个别财务报表时，处置后的剩余股权不能对被投资单位实施共同控制或施加重大影响的，改按《企业会计准则第 22 号——金融工具确认和计量》的有关规定进行会计处理，其在丧失控制之日的公允价值与账面价值间的差额计入当期损益。

4. 长期股权投资的处置

处置长期股权投资，其账面价值与实际取得价款之间的差额，应当计入当期损益。采用权益法核算的长期股权投资，在处置该项投资时，采用与被投资单位直接处置相关资产或负债相同的基础，按相应比例对原计入其他综合收益的部分进行会计处理。

处置对子公司股权投资的各项交易的条款、条件以及经济影响符合以下一种或多种情况，将多次交易事项作为一揽子交易进行会计处理：

（1）这些交易是同时或者在考虑了彼此影响的情况下订立的；

（2）这些交易整体才能达成一项完整的商业结果；

（3）一项交易的发生取决于其他至少一项交易的发生；

（4）一项交易单独看是不经济的，但是和其他交易一并考虑时是经济的。

因处置部分股权投资或其他原因丧失了对原有子公司控制权的，不属于一揽子交易的，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，对于处置的股权，其账面价值与实际取得价款之间的差额计入当期损益。处置后的剩余股权能够对被投资单位实施共同控制或施加重大影响的，改按权益法核算，并对该剩余股权视同自取得时即采用权益法核算进行调整；处置后的剩余股权不能对被投资单位实施共同控制或施加重大影响的，改按《企业会计准则第 22 号——金融工具确认和计量》的有关规定进行会计处理，其在丧失控制之日的公允价值与账面价值间的差额计入当期损益。

（2）在合并财务报表中，对于在丧失对子公司控制权以前的各项交易，处置价款与处置长期股权投资相应对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（股本溢价），资本公积不足冲减的，调整留

存收益；在丧失对子公司控制权时，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，在丧失控制权时转为当期投资收益。

处置对子公司股权投资直至丧失控制权的各项交易属于一揽子交易的，将各项交易作为一项处置子公司股权投资并丧失控制权的交易进行会计处理，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，在丧失控制权之前每一次处置价款与处置的股权对应的长期股权投资账面价值之间的差额，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。

（2）在合并财务报表中，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，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。

5. 共同控制、重大影响的判断标准

如果本公司按照相关约定与其他参与方集体控制某项安排，并且对该安排回报具有重大影响的活动决策，需要经过分享控制权的参与方一致同意时才存在，则视为本公司与其他参与方共同控制某项安排，该安排即属于合营安排。

合营安排通过单独主体达成的，根据相关约定判断本公司对该单独主体的净资产享有权利时，将该单独主体作为合营企业，采用权益法核算。若根据相关约定判断本公司并非对该单独主体的净资产享有权利时，该单独主体作为共同经营，本公司确认与共同经营利益份额相关的项目，并按照相关企业会计准则的规定进行会计处理。

重大影响，是指投资方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。本公司通过以下一种或多种情形，并综合考虑所有事实和情况后，判断对被投资单位具有重大影响：

（1）在被投资单位的董事会或类似权力机构中派有代表；

（2）参与被投资单位财务和经营政策制定过程；

（3）与被投资单位之间发生重要交易；

（4）向被投资单位派出管理人员；

（5）向被投资单位提供关键技术资料。

23、投资性房地产

投资性房地产计量模式
不适用

24、固定资产

（1） 确认条件

1. 固定资产确认条件

固定资产指为生产商品、提供劳务、出租或经营管理而持有，并且使用寿命超过一个会计年度的有形资产。固定资产在同时满足下列条件时予以确认：

（1）与该固定资产有关的经济利益很可能流入企业；

（2）该固定资产的成本能够可靠地计量。

2. 固定资产初始计量

本公司固定资产按成本进行初始计量。其中：

（1）外购的固定资产的成本包括买价、进口关税等相关税费，以及为使固定资产达到预定可使用状态前所发生的可直接归属于该资产的其他支出。

（2）自行建造固定资产的成本，由建造该项资产达到预定可使用状态前所发生的必要支出构成。

（3）投资者投入的固定资产，按投资合同或协议约定的价值作为入账价值，但合同或协议约定价值不公允的按公允价值入账。

（4）购买固定资产的价款超过正常信用条件延期支付，实质上具有融资性质的，固定资产的成本以购买价款的现值为基础确定。实际支付的价款与购买价款的现值之间的差额，除应予资本化的以外，在信用期间内计入当期损益。

3. 固定资产后续计量及处置

（1）固定资产折旧

固定资产折旧按其入账价值减去预计净残值后在预计使用寿命内计提。对计提了减值准备的固定资产，则在未来期间按扣除减值准备后的账面价值及依据尚可使用年限确定折旧额；已提足折旧仍继续使用的固定资产不计提折旧。

利用专项储备支出形成的固定资产，按照形成固定资产的成本冲减专项储备，并确认相同金额的累计折旧，该固定资产在以后期间不再计提折旧。

本公司根据固定资产的性质和使用情况，确定固定资产的使用寿命和预计净残值。并在年度终了，对固定资产的使用寿命、预计净残值和折旧方法进行复核，如与原先估计数存在差异的，进行相应的调整。

（2）固定资产的后续支出

与固定资产有关的后续支出，符合固定资产确认条件的，计入固定资产成本；不符合固定资产确认条件的，在发生时计入当期损益。

（3）固定资产处置

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

（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	10-35	3-5	2.71-9.70
机器设备	年限平均法	10-11	3-5	8.64-9.70
运输设备	年限平均法	6	3-5	15.83-16.17
办公设备	年限平均法	4-9	3-5	10.56-24.25
其他设备	年限平均法	4-9	3-5	10.56-24.25

（3） 融资租入固定资产的认定依据、计价和折旧方法

当本公司租入的固定资产符合下列一项或数项标准时，确认为融资租入固定资产：（1）在租赁期届满时，租赁资产的所有权转移给本公司。（2）本公司有购买租赁资产的选择权，所订立的购买价款预计将远低于行使选择权时租赁资产的公允价值，因而在租赁开始日就可以合理确定本公司将会行使这种选择权。（3）即使资产的所有权不转移，但租赁期占租赁资产使用寿命的大部分。（4）本公司在租赁开始日的最低租赁付款额现值，几乎相当于租赁开始日租赁资产公允价值。（5）租赁资产性质特殊，如果不作较大改造，只有本公司才能使用。融资租赁租入的固定资产，按租赁开始日租赁资产公允价值与最低租赁付款额的现值两者中较低者，作为入账价值。最低租赁付款额作为长期应付款的入账价值，其差额作为未确认融资费用。在租赁谈判和签订租赁合同过程中发生的，可归属于租赁项目的手续费、律师费、差旅费、印花税等初始直接费用，计入租入资产价值。未确认融资费用在租赁期内各个期间采用实际利率法进行分摊。本公司采用与自有固定资产相一致的折旧政策计提融资租入固定资产折旧。能够合理确定租赁期届满时取得租赁资产所有权的，在租赁资产使用寿命内计提折旧。无法合理确定租赁期届满时能够取得租赁资产所有权的，在租赁期与租赁资产使用寿命两者中较短的期间内计提折旧。

25、在建工程

公司需遵守《深圳证券交易所上市公司自律监管指引第 3 号——行业信息披露》中固体矿产资源业的披露要求

1. 在建工程的类别

本公司自行建造的在建工程按实际成本计价，实际成本由建造该项资产达到预定可使用状态前所发生的必要支出构成，包括工程用物资成本、人工成本、交纳的相关税费、应予资本化的借款费用以及应分摊的间接费用等。

2. 在建工程结转为固定资产的标准和时点

在建工程项目按建造该项资产达到预定可使用状态前所发生的全部支出，作为固定资产的入账价值。所建造的在建工程已达到预定可使用状态，但尚未办理竣工决算的，自达到预定可使用状态之日起，根据工程预算、造价或者工程实际成本等，按估计的价值转入固定资产，并按本公司固定资产折旧政策计提固定资产的折旧，待办理竣工决算后，再按实际成本调整原来的暂估价值，但不调整原已计提的折旧额。

26、借款费用

1.借款费用资本化的确认原则

本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，在发生时根据其发生额确认为费用，计入当期损益。

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

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，资产支出包括为购建或者生产符合资本化条件的资产而以支付现金、转移非现金资产或者承担带息债务形式发生的支出；

（2）借款费用已经发生；

（3）使资产达到预定可使用或者可销售状态所必要的购建或者生产活动已经开始。

2. 借款费用资本化期间

资本化期间，指从借款费用开始资本化时点到停止资本化时点的期间，借款费用暂停资本化的期间不包括在内。

当购建或者生产符合资本化条件的资产达到预定可使用或者可销售状态时，借款费用停止资本化。

当购建或者生产符合资本化条件的资产中部分项目分别完工且可单独使用时，该部分资产借款费用停止资本化。

购建或者生产的资产的各部分分别完工，但必须等到整体完工后才可使用或可对外销售的，在该资产整体完工时停止借款费用资本化。

3. 暂停资本化期间

符合资本化条件的资产在购建或生产过程中发生的非正常中断、且中断时间连续超过 3 个月的，则借款费用暂停资本化；该项中断如是所购建或生产的符合资本化条件的资产达到预定可使用状态或者可销售状态必要的程序，则借款费用继续资本化。在中断期间发生的借款费用确认为当期损益，直至资产的购建或者生产活动重新开始后借款费用继续资本化。

4. 借款费用资本化金额的计算方法

专门借款的利息费用（扣除尚未动用的借款资金存入银行取得的利息收入或者进行暂时性投资取得的投资收益）及其辅助费用在所购建或者生产的符合资本化条件的资产达到预定可使用或者可销售状态前，予以资本化。

根据累计资产支出超过专门借款部分的资产支出加权平均数乘以所占用一般借款的资本化率，计算确定一般借款应予资本化的利息金额。资本化率根据一般借款加权平均利率计算确定。

借款存在折价或者溢价的，按照实际利率法确定每一会计期间应摊销的折价或者溢价金额，调整每期利息金额。

27、生物资产

28、油气资产

29、使用权资产

本公司对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）本公司发生的初始直接费用；

4）本公司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（不包括为生产存货而发生的成本）。

在租赁期开始日后，本公司采用成本模式对使用权资产进行后续计量。

能够合理确定租赁期届满时取得租赁资产所有权的，本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，本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。对计提了减值准备的使用权资产，则在未来期间按扣除减值准备后的账面价值参照上述原则计提折旧。

30、无形资产

（1） 计价方法、使用寿命、减值测试

无形资产是指本公司拥有或者控制的没有实物形态的可辨认非货币性资产，包括软件、土地使用权、探矿权、采矿权、商标、专利权等。

1. 无形资产的初始计量

外购无形资产的成本，包括购买价款、相关税费以及直接归属于使该项资产达到预定用途所发生的其他支出。购买无形资产的价款超过正常信用条件延期支付，实质上具有融资性质的，无形资产的成本以购买价款的现值为基础确定。

债务重组取得债务人用以抵债的无形资产，以该无形资产的公允价值为基础确定其入账价值，并将重组债务的账面价值与该用以抵债的无形资产公允价值之间的差额，计入当期损益。

在非货币性资产交换具备商业实质且换入资产或换出资产的公允价值能够可靠计量的前提下，非货币性资产交换换入的无形资产以换出资产的公允价值为基础确定其入账价值，除非有确凿证据表明换入资产的公允价值更加可靠；不满足上述前提的非货币性资产交换，以换出资产的账面价值和应支付的相关税费作为换入无形资产的成本，不确认损益。

以同一控制下的企业吸收合并方式取得的无形资产按被合并方的账面价值确定其入账价值；以非同一控制下的企业吸收合并方式取得的无形资产按公允价值确定其入账价值。

内部自行开发的无形资产，其成本包括：开发该无形资产时耗用的材料、劳务成本、注册费、在开发过程中使用的其他专利权和特许权的摊销以及满足资本化条件的利息费用，以及为使该无形资产达到预定用途前所发生的其他直接费用。

2. 无形资产的后续计量

本公司在取得无形资产时分析判断其使用寿命，划分为使用寿命有限和使用寿命不确定的无形资产。

（1）使用寿命有限的无形资产

对于使用寿命有限的无形资产，在为企业带来经济利益的期限内按直线法摊销；使用寿命有限的无形资产预计寿命及依据如下：

项目	预计使用寿命	依 据
软件	5 年	预计使用年限
土地使用权	50 年	土地使用权证规定年限
专利权、非专利技术	10 年	参考专利保护年限
著作权	10 年	参考著作权保护年限
采矿权	按开采量	参考预计矿储量

每期末，对使用寿命有限的无形资产的使用寿命及摊销方法进行复核。如与原先估计数存在差异的，进行相应的调整。

经复核，本期期末无形资产的使用寿命及摊销方法与以前估计未有不同。

（2）使用寿命不确定的无形资产

无法预见无形资产为企业带来经济利益期限的，视为使用寿命不确定的无形资产。

对于使用寿命不确定的无形资产，在持有期间内不摊销，每期末对无形资产的寿命进行复核。如果期末重新复核后仍为不确定的，在每个会计期间继续进行减值测试。

经复核，该类无形资产的使用寿命仍为不确定。

（2） 内部研究开发支出会计政策

1. 划分内部研究开发项目的研究阶段和开发阶段具体标准

研究阶段：为获取并理解新的科学或技术知识等而进行的独创性的有计划调查、研究活动的阶段。

开发阶段：在进行商业性生产或使用前，将研究成果或其他知识应用于某项计划或设计，以生产出新的或具有实质性改进的材料、装置、产品等活动的阶段。

内部研究开发项目研究阶段的支出，在发生时计入当期损益。

2. 开发阶段支出符合资本化的具体标准

内部研究开发项目开发阶段的支出，同时满足下列条件时确认为无形资产：

（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，能够证明其有用性；

（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。

不满足上述条件的开发阶段的支出，于发生时计入当期损益。以前期间已计入损益的开发支出不在以后期间重新确认为资产。已资本化的开发阶段的支出在资产负债表上列示为开发支出，自该项目达到预定用途之日起转为无形资产。

31、长期资产减值

本公司在资产负债表日判断长期资产是否存在可能发生减值的迹象。如果长期资产存在减值迹象的，以单项资产为基础估计其可收回金额；难以对单项资产的可收回金额进行估计的，以该资产所属的资产组为基础确定资产组的可收回金额。

资产可收回金额的估计，根据其公允价值减去处置费用后的净额与资产预计未来现金流量的现值两者之间较高者确定。

可收回金额的计量结果表明，长期资产的可收回金额低于其账面价值的，将长期资产的账面价值减记至可收回金额，减记的金额确认为资产减值损失，计入当期损益，同时计提相应的资产减值准备。资产减值损失一经确认，在以后会计期间不得转回。

资产减值损失确认后，减值资产的折旧或者摊销费用在未来期间作相应调整，以使该资产在剩余使用寿命内，系统地分摊调整后的资产账面价值（扣除预计净残值）。

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。

在对商誉进行减值测试时，将商誉的账面价值分摊至预期从企业合并的协同效应中受益的资产组或资产组组合。在对包含商誉的相关资产组或者资产组组合进行减值测试时，如与商誉相关的资产组或者资产组组合存在减值迹象的，先对不包含商誉的资产组或者资产组组合进行减值测试，计算可收回金额，并与相关账面价值相比较，确认相应的减值损失。再对包含商誉的资产组或者资产组组合进行减值测试，比较这些相关资产组或者资产组组合的账面价值（包括所分摊的商誉的账面价值部分）与其可收回金额，如相关资产组或者资产组组合的可收回金额低于其账面价值的，确认商誉的减值损失。

32、长期待摊费用

1. 摊销方法

长期待摊费用，是指本公司已经发生但应由本期和以后各期负担的分摊期限在 1 年以上的各项费用。长期待摊费用在受益期内按直线法分期摊销。

2. 摊销年限

类别	摊销年限	备注
租入固定资产装修费	5 年	预计使用年限摊销
租赁土地使用费	50 年	租赁年限
其他	5-10 年	预计使用年限摊销

33、合同负债

本公司将已收或应收客户对价而应向客户转让商品的义务部分确认为合同负债。

34、职工薪酬

（1） 短期薪酬的会计处理方法

（1） 短期薪酬的会计处理方法

职工薪酬，是指本公司为获得职工提供的服务或解除劳动关系而给予的各种形式的报酬或补偿。职工薪酬包括短期薪酬、离职后福利、辞退福利和其他长期职工福利。

1. 短期薪酬

短期薪酬是指本公司在职工提供相关服务的年度报告期间结束后十二个月内需要全部予以支付的职工薪酬，离职后福利和辞退福利除外。本公司在职工提供服务的会计期间，将应付的短期薪酬确认为负债，并根据职工提供服务的受益对象计入相关资产成本和费用。

2. 离职后福利

离职后福利是指本公司为获得职工提供的服务而在职工退休或与企业解除劳动关系后，提供的各种形式的报酬和福利，短期薪酬和辞退福利除外。

本公司的离职后福利包括设定提存计划和设定受益计划。

离职后福利设定提存计划主要为参加由各地劳动及社会保障机构组织实施的社会基本养老保险、失业保险等。

离职后福利设定受益计划主要为离退休人员支付的明确标准的统筹外福利、为去世员工遗属支付的生活费等。对于设定受益计划中承担的义务，在资产负债表日由独立财务部门使用预期累计福利单位法进行精算，将设定受益计划产生的福利义务归属于职工提供服务的期间，并计入当期损益或相关资产成本，其中：除非其他会计准则要求或允许职工福利成本计入资产成本，设定受益计划服务成本和设定受益计划净负债或净资产的利息净额在发生当期计入当期损益；重新计量设定受益计划净负债或净资产所产生的变动在发生当期计入其他综合收益，且在后续会计期间不允许转回至损益。

3. 辞退福利

辞退福利是指本公司在职工劳动合同到期之前解除与职工的劳动关系，或者为鼓励职工自愿接受裁减而给予职工的补偿，在本公司不能单方面撤回解除劳动关系计划或裁减建议时和确认与涉及支付辞退福利的重组相关的成本费用时两者孰早日，确认因解除与职工的劳动关系给予补偿而产生的负债，同时计入当期损益。

4. 其他长期职工福利

其他长期职工福利是指除短期薪酬、离职后福利、辞退福利之外的其他所有职工福利。

对符合设定提存计划条件的其他长期职工福利，在职工为本公司提供服务的会计期间，将应缴存金额确认为负债，并计入当期损益或相关资产成本；除上述情形外的其他长期职工福利，在资产负债表日由财务部门使用预期累计福利单位法进行精算，将设定受益计划产生的福利义务归属于职工提供服务的期间，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

（3） 辞退福利的会计处理方法

（4） 其他长期职工福利的会计处理方法

35、租赁负债

本公司对租赁负债按照租赁期开始日尚未支付的租赁付款额的现值进行初始计量。在计算租赁付款额的现值时，本公司采用租赁内含利率作为折现率；无法确定租赁内含利率的，采用本公司增量借款利率作为折现率。租赁付款额包括：

1）扣除租赁激励相关金额后的固定付款额及实质固定付款额；

2）取决于指数或比率的可变租赁付款额；

3）在本公司合理确定将行使该选择权的情况下，租赁付款额包括购买选择权的行权价格；

4）在租赁期反映出本公司将行使终止租赁选择权的情况下，租赁付款额包括行使终止租赁选择权需支付的款项；

5）根据本公司提供的担保余值预计应支付的款项。

本公司按照固定的折现率计算租赁负债在租赁期内各期间的利息费用，并计入当期损益或相关资产成本。

未纳入租赁负债计量的可变租赁付款额应当在实际发生时计入当期损益或相关资产成本。

36、预计负债

1. 预计负债的确认标准

与或有事项相关的义务同时满足下列条件时，本公司确认为预计负债：

（1）该义务是本公司承担的现时义务；

（2）履行该义务很可能导致经济利益流出本公司；

（3）该义务的金额能够可靠地计量。

2. 预计负债的计量方法

本公司预计负债按履行相关现时义务所需的支出的最佳估计数进行初始计量。本公司在确定最佳估计数时，综合考虑与或有事项有关的风险、不确定性和货币时间价值等因素。对于货币时间价值影响重大的，通过对相关未来现金流出进行折现后确定最佳估计数。最佳估计数分别以下情况处理：

（1）所需支出存在一个连续范围（或区间），且该范围内各种结果发生的可能性相同的，则最佳估计数按照该范围的中间值即上下限金额的平均数确定。

（2）所需支出不存在一个连续范围（或区间），或虽然存在一个连续范围但该范围内各种结果发生的可能性不相同的，如或有事项涉及单个项目的，则最佳估计数按照最可能发生金额确定；如或有事项涉及多个项目的，则最佳估计数按各种可能结果及相关概率计算确定。

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

37、股份支付

1. 股份支付的种类法

本公司的股份支付分为以权益结算的股份支付和以现金结算的股份支付。

2. 权益工具公允价值的确定方法

对于授予的存在活跃市场的期权等权益工具，按照活跃市场中的报价确定其公允价值。对于授予的不存在活跃市场的期权等权益工具，采用期权定价模型等确定其公允价值，选用的期权定价模型考虑以下因素：（1）期权的行权价格；（2）期权的有效期；（3）标的股份的现行价格；（4）股价预计波动率；（5）股份的预计股利；（6）期权有效期内的无风险利率。

在确定权益工具授予日的公允价值时，考虑股份支付协议规定的可行权条件中的市场条件和非可行权条件的影响。股份支付存在非可行权条件的，只要职工或其他方满足了所有可行权条件中的非市场条件（如服务期限等），即确认已得到服务相对应的成本费用。

3. 确定可行权权益工具最佳估计的依据

等待期内每个资产负债表日，根据最新取得的可行权职工人数变动等后续信息作出最佳估计，修正预计可行权的权益工具数量。在可行权日，最终预计可行权权益工具的数量与实际可行权数量一致。

4. 会计处理方法

以权益结算的股份支付，按授予职工权益工具的公允价值计量。授予后立即可行权的，在授予日按照权益工具的公允价值计入相关成本或费用，相应增加资本公积。在完成等待期内的服务或达到规定业绩条件才可行权的，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，按照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和资本公积。在可行权日之后不再对已确认的相关成本或费用和所有者权益总额进行调整。

以现金结算的股份支付，按照本公司承担的以股份或其他权益工具为基础计算确定的负债的公允价值计量。授予后立即可行权的，在授予日以本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。在完成等待期内的服务或达到规定业绩条件以后才可行权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，按照本公司承担负债的公允价值金额，将当期取得的服务计入成本或费用和相应的负债。在相关负债结算前的每个资产负债表日以及结算日，对负债的公允价值重新计量，其变动计入当期损益。

若在等待期内取消了授予的权益工具，本公司对取消所授予的权益性工具作为加速行权处理，将剩余等待期内应确认的金额立即计入当期损益，同时确认资本公积。职工或其他方能够选择满足非可行权条件但在等待期内未满足的，本公司将其作为授予权益工具的取消处理。

38、优先股、永续债等其他金融工具

本公司按照金融工具准则的规定，根据所发行优先股、永续债等金融工具的合同条款及其所反映的经济实质而非仅以法律形式，结合金融负债和权益工具的定义，在初始确认时将该金融工具或其组成部分分类为金融负债或权益工具：

1. 符合下列条件之一，将发行的金融工具分类为金融负债

（1）向其他方交付现金或其他金融资产的合同义务；

（2）在潜在不利条件下，与其他方交换金融资产或金融负债的合同义务；

（3）将来须用或可用企业自身权益工具进行结算的非衍生工具合同，且企业根据该合同将交付可变数量的自身权益工具；

（4）将来须用或可用企业自身权益工具进行结算的衍生工具合同，但以固定数量的自身权益工具交换固定金额的现金或其他金融资产的衍生工具合同除外。

2. 同时满足下列条件的，将发行的金融工具分类为权益工具

（1）该金融工具不包括交付现金或其他金融资产给其他方，或在潜在不利条件下与其他方交换金融资产或金融负债的合同义务；

（2）将来须用或可用企业自身权益工具结算该金融工具的，如该金融工具为非衍生工具，不包括交付可变数量的自身权益工具进行结算的合同义务；如为衍生工具，企业只能通过以固定数量的自身权益工具交换固定金额的现金或其他金融资产结算该金融工具。

3. 会计处理方法

对于归类为权益工具的金融工具，其利息支出或股利分配作为本公司的利润分配，其回购、注销等作为权益的变动处理，手续费、佣金等交易费用从权益中扣除；

对于归类为金融负债的金融工具，其利息支出或股利分配原则上按照借款费用进行处理，其回购或赎回产生的利得或损失等计入当期损益，手续费、佣金等交易费用计入所发行工具的初始计量金额。

39、收入

收入确认和计量所采用的会计政策

公司需遵守《深圳证券交易所上市公司自律监管指引第 3 号——行业信息披露》中固体矿产资源业的披露要求

本公司的收入主要来源于如下业务类型：

（1）电机产品销售；（2）锂矿采选及锂盐制造销售。

1. 收入确认的一般原则

本公司在履行了合同中的履约义务，即在客户取得相关商品或服务控制权时，按照分摊至该项履约义务的交易价格确认收入。

履约义务，是指合同中本公司向客户转让可明确区分商品或服务的承诺。

取得相关商品控制权，是指能够主导该商品的使用并从中获得几乎全部的经济利益。

本公司在合同开始日即对合同进行评估，识别该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，还是某一时点履行。满足下列条件之一的，属于在某一时间段内履行的履约义务，本公司按照履约进度，在一段时间内确认收入：（1）客户在本公司履约的同时即取得并消耗本公司履约所带来的经济利益；（2）客户能够控制本公司履约过程中在建的商品；（3）本公司履约过程中所产出的商品具有不可替代用途，且本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。否则，本公司在客户取得相关商品或服务控制权的时点确认收入。

对于在某一时段内履行的履约义务，本公司根据商品和劳务的性质，采用投入法确定恰当的履约进度。投入法是根据公司为履行履约义务的投入确定履约进度。当履约进度不能合理确定时，公司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。

2. 收入确认的具体方法

公司主要从事电机产品、锂矿资源采选品、碳酸锂、新能源客车的产品生产和销售。公司商品销售收入属于在某一时点履行履约义务，收入确认的具体标准如下：

外销业务：根据出口销售合同约定，客户取得商品控制权的时点确认销售收入，一般情况下在出口业务办妥报关出口手续，并交付承运机构后确认产品销售收入；

内销业务：根据合同约定将商品交付给客户且客户已签收接受该商品，商品所有权上的主要风险和报酬已转移，客户取得商品控制权的时点确认销售收入。

3. 特定交易的收入处理原则

（1）附有销售退回条款的合同

在客户取得相关商品控制权时，按照因向客户转让商品而预期有权收取的对价金额（即，不包含预期因销售退回将退还的金额）确认收入，按照预期因销售退回将退还的金额确认负债。

销售商品时预期将退回商品的账面价值，扣除收回该商品预计发生的成本（包括退回商品的价值减损）后的余额，在“应收退货成本”项下核算。

（2）附有质量保证条款的合同

评估该质量保证是否在向客户保证所销售商品符合既定标准之外提供了一项单独的服务。公司提供额外服务的，则作为单项履约义务，按照收入准则规定进行会计处理；否则，质量保证责任按照或有事项的会计准则规定进行会计处理。

（3）附有客户额外购买选择权的销售合同

公司评估该选择权是否向客户提供了一项重大权利。提供重大权利的，则作为单项履约义务，将交易价格分摊至该履约义务，在客户未来行使购买选择权取得相关商品控制权时，或者该选择权失效时，确认相应的收入。客户额外购买选择权的单独售价无法直接观察的，则综合考虑客户行使和不行使该选择权所能获得的折扣的差异、客户行使该选择权的可能性等全部相关信息后，予以合理估计。

（4）售后回购

1）因与客户的远期安排而负有回购义务的合同：这种情况下客户在销售时点并未取得相关商品控制权，因此作为租赁交易或融资交易进行相应的会计处理。其中，回购价格低于原售价的视为租赁交易，按照企业会计准则对租赁的相关规定进行会计处理；回购价格不低于原售价的视为融资交易，在收到客户款项时确认金融负债，并将该款项和回购价格的差额在回购期间内确认为利息费用等。公司到期未行使回购权利的，则在该回购权利到期时终止确认金融负债，同时确认收入。

2）应客户要求产生的回购义务的合同：经评估客户具有重大经济动因的，将售后回购作为租赁交易或融资交易，按照本条 1）规定进行会计处理；否则将其作为附有销售退回条款的销售交易进行处理。

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

40、政府补助

1. 政府补助类型

政府补助，是本公司从政府无偿取得的货币性资产与非货币性资产。根据相关政府文件规定的补助对象，将政府补助划分为与资产相关的政府补助和与收益相关的政府补助。

与资产相关的政府补助，是指本公司取得的、用于购建或以其他方式形成长期资产的政府补助。与收益相关的政府补助，是指除与资产相关的政府补助之外的政府补助。

2. 政府补助的确认

对期末有证据表明本公司能够符合财政扶持政策规定的相关条件且预计能够收到财政扶持资金的，按应收金额确认政府补助。除此之外，政府补助均在实际收到时确认。

政府补助为货币性资产的，按照收到或应收的金额计量。政府补助为非货币性资产的，按照公允价值计量；公允价值不能够可靠取得的，按照名义金额（人民币 1 元）计量。按照名义金额计量的政府补助，直接计入当期损益。

3. 会计处理方法

本公司根据经济业务的实质，确定某一类政府补助业务应当采用总额法还是净额法进行会计处理。通常情况下，本公司对于同类或类似政府补助业务只选用一种方法，且对该业务一贯地运用该方法。

项目	核算内容
采用总额法核算的政策补助类别	除贷款贴息外的所有政府补助
采用净额法核算的政策补助类别	贷款贴息

与资产相关的政府补助，应当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，在所建造或购买的资产使用寿命内按照合理、系统的方法分期计入损益。

与收益相关的政府补助，用于补偿企业以后期间的相关费用或损失的，确认为递延收益，在确认相关费用或损失的期间计入当期损益或冲减相关成本；用于补偿企业已发生的相关费用或损失的，取得时直接计入当期损益或冲减相关成本。

与企业日常活动相关的政府补助计入其他收益或冲减相关成本费用；与企业日常活动无关的政府补助计入营业外收支。

收到与政策性优惠贷款贴息相关的政府补助冲减相关借款费用；取得贷款银行提供的政策性优惠利率贷款的，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。

已确认的政府补助需要返还时，初始确认时冲减相关资产账面价值的，调整资产账面价值；存在相关递延收益余额的，冲减相关递延收益账面余额，超出部分计入当期损益；不存在相关递延收益的，直接计入当期损益。

41、递延所得税资产/递延所得税负债

递延所得税资产和递延所得税负债根据资产和负债的计税基础与其账面价值的差额(暂时性差异)计算确认。于资产负债表日，递延所得税资产和递延所得税负债，按照预期收回该资产或清偿该负债期间的适用税率计量。

1. 确认递延所得税资产的依据

本公司以很可能取得用来抵扣可抵扣暂时性差异、能够结转以后年度的可抵扣亏损和税款抵减的应纳税所得额为限，确认由可抵扣暂时性差异产生的递延所得税资产。但是，同时具有下列特征的交易中因资产或负债的初始确认所产生的递延所得税资产不予确认：（1）该交易不是企业合并；（2）交易发生时既不影响会计利润也不影响应纳税所得额或可抵扣亏损。

对于与联营企业投资相关的可抵扣暂时性差异，同时满足下列条件的，确认相应的递延所得税资产：暂时性差异在可预见的未来很可能转回，且未来很可能获得用来抵扣可抵扣暂时性差异的应纳税所得额。

2. 确认递延所得税负债的依据

本公司将当期与以前期间应交未交的应纳税暂时性差异确认为递延所得税负债。但不包括：

（1）商誉的初始确认所形成的暂时性差异；

（2）非企业合并形成的交易或事项，且该交易或事项发生时既不影响会计利润，也不影响应纳税所得额（或可抵扣亏损）所形成的暂时性差异。

（3）对于与子公司、联营企业投资相关的应纳税暂时性差异，该暂时性差异转回的时间能够控制并且该暂时性差异在可预见的未来很可能不会转回。

3. 同时满足下列条件时，将递延所得税资产及递延所得税负债以抵销后的净额列示

（1）本公司拥有以净额结算当期所得税资产及当期所得税负债的法定权利；

（2）递延所得税资产和递延所得税负债是与同一税收征管部门对同一纳税主体征收的所得税相关或者对不同的纳税主体相关，但在未来每一具有重要性的递延所得税资产和递延所得税负债转回的期间内，涉及的纳税主体意图以净额结算当期所得税资产及当期所得税负债或是同时取得资产、清偿债务。

42、租赁

（1） 经营租赁的会计处理方法

本公司在租赁期内各个期间采用直线法或其他系统合理的方法，将经营租赁的租赁收款额确认为租金收入；发生的与经营租赁有关的初始直接费用资本化，在租赁期内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；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） 融资租赁的会计处理方法

在租赁期开始日，本公司对融资租赁确认应收融资租赁款，并终止确认融资租赁资产。

应收融资租赁款初始计量时，以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作为应收融资租赁款的入账价值。租赁收款额包括：

1）扣除租赁激励相关金额后的固定付款额及实质固定付款额；

2）取决于指数或比率的可变租赁付款额；

3）合理确定承租人将行使购买选择权的情况下，租赁收款额包括购买选择权的行权价格；

4）租赁期反映出承租人将行使终止租赁选择权的情况下，租赁收款额包括承租人行使终止租赁选择权需支付的款项；

5）由承租人、与承租人有关的一方以及有经济能力履行担保义务的独立第三方向出租人提供的担保余值。

本公司按照固定的租赁内含利率计算并确认租赁期内各个期间的利息收入，所取得的未纳入租赁投资净额计量的可变租

43、其他重要的会计政策和会计估计

（一）终止经营

本公司将满足下列条件之一的已被处置或被划归为持有待售的、在经营和编制财务报表时能够单独区分的组成部分确认为终止经营组成部分：

1. 该组成部分代表一项独立的主要业务或一个主要经营地区。

2. 该组成部分是拟对一项独立的主要业务或一个主要经营地区进行处置计划的一部分。

3. 该组成部分是仅仅为了再出售而取得的子公司。

（二）安全生产费

本公司按照国家规定提取的安全生产费，计入相关产品的成本或当期损益，同时记入“专项储备”科目。使用提取的安全生产费时，属于费用性支出的，直接冲减专项储备。形成固定资产的，通过“在建工程”科目归集所发生的支出，待安全项目完工达到预定可使用状态时确认为固定资产；同时，按照形成固定资产的成本冲减专项储备，并确认相同金额的累计折旧。该固定资产在以后期间不再计提折旧。

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44、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

（2） 重要会计估计变更

□适用 ☑不适用

（3） 2023 年起首次执行新会计准则调整首次执行当年年初财务报表相关项目情况

□适用 ☑不适用

45、其他

六、税项

1、主要税种及税率

税种	计税依据	税率
增值税	境内销售；提供加工、修理修配劳务；以及进口等货物；提供有形动产租赁服务;提供建筑、不动产租赁服务，销售不动产，转让土地使用权;其他应税销售服务行为；销售除油气外的出口货物；跨境应税销售服务行为	13%、9%、6%、0%
城市维护建设税	应缴流转税税额	1%、5%、7%
企业所得税	应纳税所得额	15%或 25%等
房产税	按照房产原值的 70%（或租金收入）为纳税基准	1.2%(12%)
资源税	应税资源产品的销售额	6%

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	25%
杭州米格电机有限公司	15%
江西江特电机有限公司	15%
宜春银锂新能源有限责任公司	15%
天津市西青区华兴电机制造有限公司	15%
德国尉尔电机及能源技术有限公司	15%
德国艾科姆公司	15%
其他子公司	25%

2、税收优惠

（1）杭州米格电机有限公司于 2021 年 12 月 16 日取得编号为 GR202133004936 号《高新技术企业证书》，有效期为三年。依照《企业所得税法》及其《实施条例》等有关规定，有效期内可享受减按 15%的税率计缴企业所得税优惠政策。

（2）江西江特电机有限公司于 2020 年 9 月 14 日取得编号为 GR202036001039《高新技术企业证书》，有效期限为三年。依照《企业所得税法》及其《实施条例》等有关规定，有效期内可享受减按 15%的税率计缴企业所得税优惠政策。

（3）宜春银锂新能源有限责任公司于 2022 年 11 月 4 日取得《高新技术企业证书》(编号为 GR202236000993 号)，有效期限为三年。依照《企业所得税法》及其《实施条例》等有关规定，有效期内可享受减按 15%的税率计缴企业所得税优惠政策。

（4）天津市西青区华兴电机制造有限公司于 2021 年 10 月 9 日取得《高新技术企业证书》(编号为 GR202112000410 号)，有效期限为三年。依照《企业所得税法》及其《实施条例》等有关规定，有效期内可享受减按 15%的税率计缴企业所得税优惠政策。

3、其他

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	234,873.08	91,923.06
银行存款	596,601,451.96	604,339,436.97
其他货币资金	553,137,008.85	397,868,104.53
合计	1,149,973,333.89	1,002,299,464.56
其中：存放在境外的款项总额	2,970,278.75	2,084,564.32
因抵押、质押或冻结等对使用有限制的款项总额	571,242,478.60	416,761,693.45

其他说明

其中受限制的货币资金明细如下：

项　目	期末余额	期初余额
银行承兑汇票保证金	541,755,792.01	389,010,439.17
司法冻结的银行存款	19,726,357.47	19,500,000.00
矿山生态修复基金	9,760,329.12	8,251,254.28
合　计	571,242,478.60	416,761,693.45

（1）截止 2023 年 6 月 30 日，公司以人民币 541,755,792.01 元银行存款质押和其他担保方式担保，开具未到期的银行承兑汇票 922,564,286.94 元，具体详见附注七.注释 81；

（2）截止 2023 年 6 月 30 日，公司因民事纠纷被诉，司法冻结公司资金 19,726,357.47 元，具体详见附注十四.2.（1）.1.(1)。

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	4,003,220.66	2,443,863.66
其中：		
其中：权益工具投资	4,003,220.66	2,443,863.66
其中：		
合计	4,003,220.66	2,443,863.66

其他说明

3、衍生金融资产

单位：元

项目	期末余额	期初余额

其他说明

4、应收票据

（1） 应收票据分类列示

单位：元

项目	期末余额	期初余额

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：										
其中：										

按单项计提坏账准备：0

单位：元

名称	期末余额			
	账面余额	坏账准备	计提比例	计提理由

按组合计提坏账准备：0

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例

确定该组合依据的说明：

按组合计提坏账准备：

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例

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票据坏账准备，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

（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	

其中本期坏账准备收回或转回金额重要的：

□适用 ☑不适用

（3） 期末公司已质押的应收票据

单位：元

项目	期末已质押金额

（4） 期末公司已背书或贴现且在资产负债表日尚未到期的应收票据

单位：元

项目	期末终止确认金额	期末未终止确认金额

（5） 期末公司因出票人未履约而将其转应收账款的票据

单位：元

项目	期末转应收账款金额

其他说明：

（6） 本期实际核销的应收票据情况

单位：元

项目	核销金额

其中重要的应收票据核销情况：

单位：元

单位名称	应收票据性质	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

应收票据核销说明：

5、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	
按单项计提坏账准备的应收账款	9,450,138.69	1.31%	9,450,138.69	100.00%		10,368,903.29	1.62%	10,368,903.29	100.00%	
其中：										
按组合计提坏账准备的应收账款	712,127,119.86	98.69%	77,898,693.09	10.94%	634,228,426.77	628,551,832.86	98.38%	75,140,260.28	11.95%	553,411,572.58
其中：										
账龄组合	628,638,178.19	87.12%	77,898,693.09	12.39%	550,739,485.10	545,062,891.19	85.31%	75,140,260.28	13.79%	469,922,630.91
低风险组合	83,488,941.67	11.57%		0.00%	83,488,941.67	83,488,941.67	13.07%			83,488,941.67
合计	721,577,258.55	100.00%	87,348,831.78		634,228,426.77	638,920,736.15	100.00%	85,509,163.57		553,411,572.58

按单项计提坏账准备：9,450,138.69

单位：元

名称	期末余额			
	账面余额	坏账准备	计提比例	计提理由
GT GROUP OIMITED	6,804,994.24	6,804,994.24	100.00%	质量纠纷
其他小额汇总	2,645,144.45	2,645,144.45	100.00%	
合计	9,450,138.69	9,450,138.69		

按组合计提坏账准备：77,898,693.09

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例
1 年以内	513,867,108.67	25,712,985.74	5.00%
1-2 年	45,794,401.35	4,579,440.12	10.00%
2-3 年	20,272,164.92	4,054,423.83	20.00%
3-4 年	6,521,538.02	3,260,769.02	50.00%
4-5 年	3,783,781.71	1,891,890.86	50.00%
5 年以上	38,399,183.52	38,399,183.52	100.00%
合计	628,638,178.19	77,898,693.09	

确定该组合依据的说明：

按组合计提坏账准备：

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例

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	期末余额
1 年以内（含 1 年）	513,867,108.67
1 至 2 年	45,794,401.35
2 至 3 年	25,259,378.44
3 年以上	136,656,370.09
3 至 4 年	12,156,207.51
4 至 5 年	83,806,666.41
5 年以上	40,693,496.17
合计	721,577,258.55

（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	
单项计提预期信用损失的应收账款	9,450,138.69					9,450,138.69
按组合计提预期信用损失的应收账款	76,059,024.88	2,434,148.31	570,838.15	23,641.95		77,898,693.09
合计	85,509,163.57	2,434,148.31	570,838.15	23,641.95		87,348,831.78

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

（3） 本期实际核销的应收账款情况

单位：元

项目	核销金额
实际核销的应收账款	23,641.95

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：

（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	83,488,941.67	11.57%	
客户 2	30,012,891.93	4.16%	1,500,644.60
客户 3	29,510,800.00	4.09%	2,064,390.00
客户 4	29,402,388.77	4.07%	1,470,119.44
客户 5	24,865,455.75	3.45%	1,243,272.79
合计	197,280,478.12	27.34%	

（5） 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

其他说明：

6、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	765,242,850.20	1,186,740,144.26
商业承兑汇票	5,105,454.00	2,417,678.01
合计	770,348,304.20	1,189,157,822.27

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

本公司认为，以公允价值计量且其变动计入其他综合收益的应收款项融资，因剩余期限不长但实际利率与市场利率差异不大，公允价值与账面价值相同。

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

1. 商业承兑汇票坏账准备计提情况

坏账准备	期末
期初余额	120,883.90
本期计提	180,913.80
本期转回	46,525.00
本期转销	-

本期核销	-
其他变动	-
期末余额	255,272.70

本公司认为，所持有的银行承兑汇票的承兑银行信用评级较高，不存在重大的信用风险，因此未计提减值准备；所持有的商业承兑汇票，因出票人存在一定的信用风险，因此计提减值准备，减值准备在其他综合收益中确认，并将减值损失或利得计入当期损益，且不减少金融资产在资产负债表中列示的账面价值。

其他说明：

7、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	76,614,031.01	97.70%	57,866,102.27	98.70%
1 至 2 年	1,142,358.23	1.46%	514,152.30	0.88%
2 至 3 年	539,995.00	0.69%	183,792.41	0.31%
3 年以上	118,106.26	0.15%	62,374.78	0.11%
合计	78,414,490.50		58,626,421.76	

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：

（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	期末金额	占预付账款总额的比例 (%)	预付款时间	未结算原因
供应商 1	7,871,916.31	10.03%	2023 年 6 月	按合同预付燃料款
供应商 2	7,000,034.41	8.93%	2023 年 6 月	按合同预付材料款
供应商 3	2,272,938.41	2.90%	2023 年 6 月	按合同预付材料款
供应商 4	2,231,440.00	2.85%	2022 年 10 月	按合同预付材料款
供应商 5	2,139,653.40	2.73%	2023 年 6 月	按合同预付材料款
合 计	21,515,982.53	27.44%		

其他说明：

8、其他应收款

单位：元

项目	期末余额	期初余额

其他应收款	183,231,054.19	165,622,778.43
合计	183,231,054.19	165,622,778.43

（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
保证金	87,490,481.09	74,722,230.63
备用金	2,011,637.79	1,783,957.71

资金拆借	188,642,166.50	301,553,426.66
代垫款	33,718,221.77	33,892,028.20
其他	14,619,677.73	8,100,308.27
合计	326,482,184.88	420,051,951.47

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)	
2023 年 1 月 1 日余额		153,505,567.66	100,923,605.38	254,429,173.04
2023 年 1 月 1 日余额在本期				
本期计提	1,342,528.13	37,782.46		1,380,310.59
本期转回		-51,435,249.10	-61,123,103.84	-112,558,352.94
2023 年 6 月 30 日余额	1,342,528.13	102,108,101.02	39,800,501.54	143,251,130.69

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	期末余额
1 年以内（含 1 年）	47,742,625.89
1 至 2 年	1,897,895.10
2 至 3 年	2,116,132.51
3 年以上	274,725,531.38
3 至 4 年	189,248,139.92
4 至 5 年	34,454,201.32
5 年以上	51,023,190.14
合计	326,482,184.88

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	
单项计提坏账准备的其他应收款	100,923,605.38		61,123,103.84			39,800,501.54
按组合计提坏账准备的其他应收款	153,505,567.66	1,380,310.59	51,435,249.10			103,450,629.15
合计	254,429,173.04	1,380,310.59	112,558,352.94			143,251,130.69

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：

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
客户 1	其他	206,147,854.58	3-4 年	63.14%	98,158,802.29
客户 2	保证金	63,074,470.89	4-5 年	19.32%	9,615,548.99
客户 3	预付款转入	33,718,097.71	3-4 年	10.33%	28,660,383.05
客户 4	其他	7,675,000.00	1 年以内	2.35%	383,750.00
客户 5	保证金	2,800,000.00	1 年以内	0.86%	140,000.00
合计		313,415,423.18		96.00%	136,958,484.33

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

7） 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

其他说明：

9、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	323,774,932.62	19,389,910.29	304,385,022.33	652,546,084.39	18,879,874.63	633,666,209.76
在产品	139,419,237.97	6,302,217.00	133,117,020.97	138,291,695.18	6,632,243.29	131,659,451.89
库存商品	190,354,021.64	28,543,835.05	161,810,186.59	411,425,683.91	28,172,210.88	383,253,473.03
周转材料	906,918.16	110,054.69	796,863.47	1,095,841.72	110,054.69	985,787.03
发出商品	2,047,903.24	0.00	2,047,903.24	2,302,249.37		2,302,249.37
自制半成品	12,163,851.70	1,269,890.73	10,893,960.97	12,642,588.62	931,373.91	11,711,214.71
委托加工物资	14,334,975.93	0.00	14,334,975.93	14,377,152.81		14,377,152.81
合计	683,001,841.26	55,615,907.76	627,385,933.50	1,232,681,296.00	54,725,757.40	1,177,955,538.60

（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	18,879,874.63	839,559.02	48,799.95	378,323.31		19,389,910.29
在产品	6,632,243.29			330,026.29		6,302,217.00
库存商品	28,172,210.88	655,889.14		284,264.97		28,543,835.05
周转材料	110,054.69					110,054.69
自制半成品	931,373.91	338,516.82				1,269,890.73
合计	54,725,757.40	1,833,964.98	48,799.95	992,614.57		55,615,907.76

（3） 存货期末余额含有借款费用资本化金额的说明

（4） 合同履约成本本期摊销金额的说明

10、合同资产

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

合同资产的账面价值在本期内发生的重大变动金额和原因：

单位：元

项目	变动金额	变动原因

如是按照预期信用损失一般模型计提合同资产减值准备，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

本期合同资产计提减值准备情况：

单位：元

项目	本期计提	本期转回	本期转销/核销	原因

其他说明

11、持有待售资产

单位：元

项目	期末账面余额	减值准备	期末账面价值	公允价值	预计处置费用	预计处置时间

其他说明

12、一年内到期的非流动资产

单位：元

项目	期末余额	期初余额

重要的债权投资/其他债权投资

单位：元

债权项目	期末余额				期初余额			
	面值	票面利率	实际利率	到期日	面值	票面利率	实际利率	到期日

其他说明：

13、其他流动资产

单位：元

项目	期末余额	期初余额
增值税待认证、待抵扣税额	106,397,509.60	83,609,903.62
待摊费用	14,532.12	
短期债权投资	357,852,588.57	306,503,694.44
企业所得税预缴税额	51,340,093.45	899,057.98
合计	515,604,723.74	391,012,656.04

其他说明：

14、债权投资

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

重要的债权投资

单位：元

债权项目	期末余额				期初余额			
	面值	票面利率	实际利率	到期日	面值	票面利率	实际利率	到期日

减值准备计提情况

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)	
2023 年 1 月 1 日余额在本期				

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

其他说明：

15、其他债权投资

单位：元

项目	期初余额	应计利息	本期公允价值变动	期末余额	成本	累计公允价值变动	累计在其他综合收益中确认的损失准备	备注

重要的其他债权投资

单位：元

其他债权项目	期末余额				期初余额			
	面值	票面利率	实际利率	到期日	面值	票面利率	实际利率	到期日

减值准备计提情况

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)	
2023 年 1 月 1 日余额在本期				

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

其他说明：

16、长期应收款

（1） 长期应收款情况

单位：元

项目	期末余额			期初余额			折现率区间
	账面余额	坏账准备	账面价值	账面余额	坏账准备	账面价值	
分期收款	30,263,886.25	22,903,958.90	7,359,927.35	32,799,886.25	24,201,958.90	8,597,927.35	

销售商品							
合计	30,263,886.25	22,903,958.90	7,359,927.35	32,799,886.25	24,201,958.90	8,597,927.35	

坏账准备减值情况

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)	
2023 年 1 月 1 日余额		2,225,283.50	21,976,675.40	24,201,958.90
2023 年 1 月 1 日余额在本期				
本期转销		1,158,000.00	140,000.00	1,298,000.00
2023 年 6 月 30 日余额		1,067,283.50	21,836,675.40	22,903,958.90

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

（2） 因金融资产转移而终止确认的长期应收款

（3） 转移长期应收款且继续涉入形成的资产、负债金额

其他说明

17、长期股权投资

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	权益法下确认的投资损益	其他综合收益调整	其他权益变动	宣告发放现金股利或利润	计提减值准备	其他		
一、合营企业											
二、联营企业											
江西江锦锂业有限公司	3,500,000.00									3,500,000.00	0.00
日本 Four Link	7.42								0.45	7.87	24,978,158.69
日本 Oak	7.43								0.45	7.88	6,514,456.39
宜春市明月驿站度假酒店有限公司		11,635,000.00		664.86					-1,246,178.70	10,389,486.16	
宜丰临特锂电新能源有限公		12,250,000.00		-349,660.44						11,900,339.56	

司											
小计	3,500,014.85	23,885,000.00		-348,995.58					-1,246,177.80	25,789,841.47	31,492,615.08
合计	3,500,014.85	23,885,000.00		-348,995.58					-1,246,177.80	25,789,841.47	31,492,615.08

其他说明

18、其他权益工具投资

单位：元

项目	期末余额	期初余额

分项披露本期非交易性权益工具投资

单位：元

项目名称	确认的股利收入	累计利得	累计损失	其他综合收益转入留存收益的金额	指定为以公允价值计量且其变动计入其他综合收益的原因	其他综合收益转入留存收益的原因

其他说明：

19、其他非流动金融资产

单位：元

项目	期末余额	期初余额
权益工具投资	160,007.88	160,007.42
合计	160,007.88	160,007.42

其他说明：

20、投资性房地产

（1） 采用成本计量模式的投资性房地产

□适用 ☑不适用

（2） 采用公允价值计量模式的投资性房地产

□适用 ☑不适用

（3） 未办妥产权证书的投资性房地产情况

单位：元

项目	账面价值	未办妥产权证书原因

其他说明

21、固定资产

单位：元

项目	期末余额	期初余额
固定资产	1,791,791,600.32	1,862,754,913.61
合计	1,791,791,600.32	1,862,754,913.61

（1） 固定资产情况

单位：元

项目	房屋及建筑物	机器设备	运输设备	办公设备	其他设备	合计
一、账面原值：						
1.期初余额	1,266,188,997.26	1,501,718,164.22	30,660,906.53	33,952,459.75	6,507,275.24	2,839,027,803.00
2.本期增加金额	3,421,408.14	12,261,866.11	7,833,943.95	884,509.63	1,256,662.90	25,658,390.73
（1）购置	2,921,059.02	12,054,197.53	7,833,943.95	725,004.18	1,246,162.90	24,780,367.58
（2）在建工程转入					10,500.00	10,500.00
（3）企业合并增加						
（4）其他增加						
（5）外币报表折算差额	500,349.12	207,668.58		159,505.45		867,523.15
3.本期减少金额	198,198.11	5,498,238.04	2,091,783.13	33,741.86	53,558.46	7,875,519.60
（1）处置或报废	198,198.11	5,498,238.04	2,091,783.13	33,741.86	53,558.46	7,875,519.60
4.期末余额	1,269,412,207.29	1,508,481,792.29	36,403,067.35	34,803,227.52	7,710,379.68	2,856,810,674.13
二、累计折旧						
1.期初余额	316,675,772.41	586,812,375.74	18,387,205.28	27,760,699.29	4,570,701.10	954,206,753.82
2.本期增加金额	27,165,318.52	64,466,638.37	1,562,502.90	730,928.31	480,443.54	94,405,831.64
（1）计提	26,913,354.94	64,362,061.56	1,562,502.90	650,605.27	480,443.54	93,968,968.21
（2）外币报表折算差额	251,963.58	104,576.81		80,323.04		436,863.43
3.本期减少金额	117,902.11	3,618,321.75	1,843,693.53	27,778.12	51,951.71	5,659,647.22
（1）处置或报废	117,902.11	3,618,321.75	1,843,693.53	27,778.12	51,951.71	5,659,647.22
4.期末余	343,723,188.82	647,660,692.36	18,106,014.65	28,463,849.48	4,999,192.93	1,042,952,938.24

额						
三、减值准备						
1.期初余额		22,066,135.57				22,066,135.57
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		22,066,135.57				22,066,135.57
四、账面价值						
1.期末账面价值	925,689,018.47	838,754,964.36	18,297,052.70	6,339,378.04	2,711,186.75	1,791,791,600.32
2.期初账面价值	949,513,224.85	892,839,652.91	12,273,701.25	6,191,760.46	1,936,574.14	1,862,754,913.61

（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
机器设备	16,069,167.60	5,435,546.70	7,425,691.83	3,207,929.07	

（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
房屋及建筑物	38,466,416.83

（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
房屋及建筑物	151,221,758.05	新建尚在办理中
房屋及建筑物	25,420.18	泰昌公司并 购前未办理
房屋及建筑物	6,848,538.97	公司土地尚以租赁方式使用，相关附着物暂时不能办理产权证

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：

22、在建工程

单位：元

项目	期末余额	期初余额
在建工程	203,966,473.05	82,264,405.72
合计	203,966,473.05	82,264,405.72

（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
利用锂辉石年产 1.5 万吨锂盐项目	50,990,294.20		50,990,294.20	46,434,072.41		46,434,072.41
技改工程	129,697,898.44		129,697,898.44	34,302,306.44		34,302,306.44
其他零星工程	23,278,280.41		23,278,280.41	1,528,026.87		1,528,026.87
合计	203,966,473.05		203,966,473.05	82,264,405.72		82,264,405.72

（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
利用锂辉石年产 1.5 万吨锂盐项目	406,629,500.00	46,434,072.41	4,556,221.79			50,990,294.20	89.15%	90%				募股资金
技改工程	567,458,734.01	34,302,306.44	95,395,592.00			129,697,898.44	88.89%	89%				其他
其他零星工程		1,528,026.87	21,750,253.54			23,278,280.41						其他
合计	974,088,234.01	82,264,405.72	121,702,067.33			203,966,473.05						

（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

（4） 工程物资

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

其他说明：

23、生产性生物资产

（1） 采用成本计量模式的生产性生物资产

□适用 ☑不适用

（2） 采用公允价值计量模式的生产性生物资产

□适用 ☑不适用

24、油气资产

□适用 ☑不适用

25、使用权资产

单位：元

项目	房屋及建筑物	机器设备	土地使用权	合计
一、账面原值				
1.期初余额	1,902,315.07	885,093.73	655,539.39	3,442,948.19
2.本期增加金额				
3.本期减少金额				
4.期末余额	1,902,315.07	885,093.73	655,539.39	3,442,948.19
二、累计折旧				
1.期初余额	961,197.17	98,343.75	72,837.71	1,132,378.63
2.本期增加金额	315,935.80	147,515.62	109,256.57	572,707.99
（1）计提	315,935.80	147,515.62	109,256.57	572,707.99
3.本期减少金额				
（1）处置				

4.期末余额	1,277,132.97	245,859.37	182,094.28	1,705,086.62
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	625,182.10	639,234.36	473,445.11	1,737,861.57
2.期初账面价值	941,117.90	786,749.98	582,701.68	2,310,569.56

其他说明：

26、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	采矿权	探矿权	合计
一、账面原值							
1.期初余额	251,054,665.50	39,246,503.47	369,650.00	13,876,659.82	92,430,506.09	98,992,549.42	495,970,534.30
2.本期增加金额	85,213.42	704,166.66		260,980.19			1,050,360.27
（1）购置				249,550.44			249,550.44
（2）内部研发							
（3）企业合并增加							
（4）外币报表折算差额	85,213.42	704,166.66		11,429.75			800,809.83
3.本期减少金额		566,037.72					566,037.72
（1）处置		566,037.72					566,037.72
4.期末余额	251,139,878.92	39,384,632.41	369,650.00	14,137,640.01	92,430,506.09	98,992,549.42	496,454,856.85
二、累计摊销							
1.期初	42,964,282	33,470,749	369,650.00	13,314,496.13	40,771,3		130,890,56

余额	.87	.15			91.10		9.25
2.本期增加金额	2,438,127.78	2,067,885.23		50,894.06	684,117.01	164,330.70	5,405,354.78
（1）计提	2,362,005.91	1,438,847.20		40,683.77	684,117.01	164,330.70	4,689,984.59
（2）外币报表折算差额	76,121.87	629,038.03		10,210.29			715,370.19
3.本期减少金额		490,565.92					490,565.92
（1）处置		490,565.92					490,565.92
4.期末余额	45,402,410.65	35,048,068.46	369,650.00	13,365,390.19	41,455,508.11	164,330.70	135,805,358.11
三、减值准备							
1.期初余额		282,940.10			4,163,504.90	25,007,400.00	29,453,845.00
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		282,940.10			4,163,504.90	25,007,400.00	29,453,845.00
四、账面价值							
1.期末账面价值	205,737,468.27	4,053,623.85		772,249.82	46,811,493.08	73,820,818.72	331,195,653.74
2.期初账面价值	208,090,382.63	5,492,814.22		562,163.69	47,495,610.09	73,985,149.42	335,626,120.05

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

（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
土地使用权	491,111.10	购入厂区边的零星土地，不能办证

其他说明

27、开发支出

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
		内部开发支出	其他		确认为无形资产	转入当期损益		
合计								

其他说明

28、商誉

（1） 商誉账面原值

单位：元

被投资单位名称或形成商誉的事项	期初余额	本期增加		本期减少		期末余额
		企业合并形成的	其他	处置	其他	
宜春市泰昌矿业有限公司	1,144,829.77					1,144,829.77
宜春银锂新能源有限责任公司	498,299.40					498,299.40
江西博鑫矿业有限责任公司	1,122,991.49					1,122,991.49
天津市西青区华兴电机制造有限公司	7,191,017.21					7,191,017.21
江西宜春客车厂有限公司	88,881.44					88,881.44
杭州米格电机有限公司	457,864,656.43					457,864,656.43
合计	467,910,675.74					467,910,675.74

（2） 商誉减值准备

单位：元

被投资单位名称或形成商誉的事项	期初余额	本期增加		本期减少		期末余额
		计提	其他	处置	其他	
江西博鑫矿业有限责任公司	1,122,991.49					1,122,991.49
天津市西青区华兴电机制造有限公司	7,191,017.21					7,191,017.21
杭州米格电机有限公司	409,520,256.43					409,520,256.43
合计	417,834,265.13					417,834,265.13

商誉所在资产组或资产组组合的相关信息

说明商誉减值测试过程、关键参数（如预计未来现金流量现值时的预测期增长率、稳定期增长率、利润率、折现率、预测期等）及商誉减值损失的确认方法：

商誉减值测试的影响

其他说明

29、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
勘探成本	33,898,324.51	5,094,036.96			38,992,361.47
租用土地林地补偿款	36,140,290.00		187,386.38		35,952,903.62
土地使用费	7,162,200.00		171,800.02		6,990,399.98
房屋使用权费	2,657,702.27		139,708.72		2,517,993.55
矿业道路工程	26,990,548.51	2,568,807.34	996,621.39		28,562,734.46
矿山地质环境保护与恢复治理费	8,273,386.29		65,539.98		8,207,846.31
矿区开采剥皮费	9,431,038.32		680,563.10		8,750,475.22
合计	124,553,489.90	7,662,844.30	2,241,619.59		129,974,714.61

其他说明

30、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	354,958,629.59	73,033,953.22	409,945,939.93	86,943,462.24
内部交易未实现利润	599,323.68	149,830.92	142,673,326.86	35,668,331.73
可抵扣亏损	16,782,832.82	3,601,090.23	31,696,104.98	3,601,090.23
累计折旧	2,068,761.74	517,190.44	2,024,582.74	506,145.69
预计负债	1,153,400.00	288,350.00	1,153,400.00	288,350.00
递延收益	43,851,395.61	6,577,709.34	43,851,395.61	6,577,709.34
股权激励	2,549,341.56	637,335.39	2,549,341.56	637,335.39
公允价值变动	311,352.27	46,702.84	311,352.27	46,702.84
合计	422,275,037.27	84,852,162.38	634,205,443.95	134,269,127.46

（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
非同一控制企业合并资产评估增值	73,558,855.87	11,033,828.38	50,103,423.87	11,330,663.00
一次性税前扣除固定资产	36,243,882.05	2,517,569.73	16,783,798.19	2,517,569.73
内部交易未实现利润	2,737,364.88	684,341.22	933,050.02	233,262.51
公允价值变动	3,211.47	481.72	3,211.46	481.72
合计	112,543,314.27	14,236,221.05	67,823,483.54	14,081,976.96

（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		84,852,162.38		134,269,127.46
递延所得税负债		14,236,221.05		14,081,976.96

（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
可抵扣亏损	3,616,454,089.81	3,313,623,994.28
资产减值准备	52,199,087.77	90,237,702.70
公允价值变动损失	151,412,184.56	144,151,077.91
合计	3,820,065,362.14	3,548,012,774.89

（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
2023 年度	168,401,922.01	23,078,209.58	
2024 年度	2,716,179,118.81	2,716,179,118.81	
2025 年度	67,294,276.76	67,294,276.76	
2026 年度	35,799,042.60	73,342,558.91	
2027 年度	70,825,200.41	115,196,625.90	
2028 年度	363,953,690.41	168,439,640.29	
2029 年度	68,160,605.83	71,134,983.86	
2030 年度	1,979,504.99	2,143,968.64	
2031 年度	1,502,501.08	1,502,501.08	
2032 年度	14,913,272.16	14,913,272.16	
2033 年度	85,599,340.04		
无期限	60,681,569.81	60,398,838.29	
合计	3,655,290,044.91	3,313,623,994.28	

其他说明

由于对部分公司未来能否获得足够的应纳税所得额具有不确定性，因此相关可抵扣暂时性差异和可抵扣亏损没有确认为递延所得税资产。

31、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
预付土地款	1,838,915.76		1,838,915.76			
预付工程、设备款	199,308,905.56		199,308,905.56	84,622,620.20		84,622,620.20
合计	201,147,821.32		201,147,821.32	84,622,620.20		84,622,620.20

其他说明：

32、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	20,000,000.00	10,000,000.00
保证借款		399,000,000.00
商业票据贴现	100,000,000.00	87,000,000.00
抵押保证借款		50,000,000.00
未到期应付利息		302,888.89
合计	120,000,000.00	546,302,888.89

短期借款分类的说明：

（1）截止 2023 年 6 月 30 日，本公司用房屋和土地使用权作为抵押向银行借款 2000 万元，具体参见附注七.注释 81；

（2）截止 2023 年 6 月 30 日，本公司为子公司 12,000.00 万元贷款提供保证担保（包括国内信用证贴现 10000 万元）。

（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

33、交易性金融负债

单位：元

项目	期末余额	期初余额
其中：		
其中：		

其他说明：

34、衍生金融负债

单位：元

项目	期末余额	期初余额

其他说明：

35、应付票据

单位：元

种类	期末余额	期初余额
银行承兑汇票	922,564,286.94	848,258,549.67
合计	922,564,286.94	848,258,549.67

本期末已到期未支付的应付票据总额为 0.00 元。

36、应付账款

（1） 应付账款列示

单位：元

项目	期末余额	期初余额
应付材料款	307,038,366.49	465,084,532.33
应付加工费	23,152,383.95	21,232,747.52
应付工程款	14,449,416.80	51,616,191.31
应付设备款	152,332,414.33	90,665,523.11
应付其他	29,853,044.51	27,678,563.76
合计	526,825,626.08	656,277,558.03

（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
赣州鑫磊稀土新材料股份有限公司	3,452,390.27	材料款待结算
合计	3,452,390.27	

其他说明：

37、预收款项

（1） 预收款项列示

单位：元

项目	期末余额	期初余额
合计		0.00

（2） 账龄超过 1 年的重要预收款项

单位：元

项目	期末余额	未偿还或结转的原因

其他说明：

38、合同负债

单位：元

项目	期末余额	期初余额
预收电机款	28,818,354.27	25,432,214.97
预收矿业相关款	16,446,296.63	32,523,403.01
预收车款	1,440,588.35	2,836,922.51
合计	46,705,239.25	60,792,540.49

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

39、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	90,974,090.23	118,735,539.38	166,099,998.54	43,609,631.07
二、离职后福利-设定提存计划	282,914.22	10,113,026.24	10,114,173.77	281,766.69
合计	91,257,004.45	128,848,565.62	176,214,172.31	43,891,397.76

（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	86,378,639.43	104,751,313.20	153,513,994.20	37,615,958.43
2、职工福利费		6,932,812.66	6,824,311.82	108,500.84
3、社会保险费	125,295.50	4,720,774.49	4,717,940.80	128,129.19
其中：医疗保险费	121,047.66	4,332,481.46	4,338,121.68	115,407.44
工伤保险费	4,247.84	388,293.03	379,819.12	12,721.75
4、住房公积金		426,581.00	426,581.00	
5、工会经费和职工教育经费	4,470,155.30	1,904,058.03	617,170.72	5,757,042.61
合计	90,974,090.23	118,735,539.38	166,099,998.54	43,609,631.07

（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	276,800.65	9,702,691.18	9,703,799.14	275,692.69
2、失业保险费	6,113.57	410,335.06	410,374.63	6,074.00
合计	282,914.22	10,113,026.24	10,114,173.77	281,766.69

其他说明

40、应交税费

单位：元

项目	期末余额	期初余额
增值税	36,864,334.62	129,169,574.39
企业所得税	24,965,630.41	257,461,181.79

个人所得税	7,754,225.40	3,490,748.34
城市维护建设税	626,112.04	4,264,258.91
房产税	2,320,250.26	1,052,834.98
土地使用税	1,359,688.13	2,302,718.14
资源税	462,410.49	8,936,715.71
印花税	520,923.09	2,203,134.51
教育费附加	642,286.41	3,609,604.08
地方教育费附加	428,192.90	2,406,219.86
环境保护税	14,634.21	13,631.43
其他	23,445.00	28,650.47
合计	75,982,132.96	414,939,272.61

其他说明

41、其他应付款

单位：元

项目	期末余额	期初余额
应付股利	3,410,305.86	3,410,305.86
其他应付款	98,867,079.38	76,193,432.56
合计	102,277,385.24	79,603,738.42

（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
社会保障基金（国有股转持）	95,200.02	95,200.02
子公司华兴电机少数股东股利	3,315,105.84	3,315,105.84
合计	3,410,305.86	3,410,305.86

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
质保金	40,000.00	124,750.00
押金及保证金	73,344,399.14	55,899,594.22

代收款		1,938,293.69
运费	1,769,136.02	4,516,178.70
应付股权收购或投资款	5,625,000.00	
其他	18,088,544.22	13,714,615.95
合计	98,867,079.38	76,193,432.56

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

42、持有待售负债

单位：元

项目	期末余额	期初余额

其他说明

43、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	149,500,000.00	144,063,333.33
一年内到期的租赁负债	692,592.59	885,114.29
合计	150,192,592.59	144,948,447.62

其他说明：

44、其他流动负债

单位：元

项目	期末余额	期初余额
待转增值税销项税额	9,200,652.45	7,863,980.46
合计	9,200,652.45	7,863,980.46

短期应付债券的增减变动：

单位：元

债券名称	面值	发行日期	债券期限	发行金额	期初余额	本期发行	按面值计提利息	溢折价摊销	本期偿还		期末余额
合计											

其他说明：

45、长期借款

（1） 长期借款分类

单位：元

项目	期末余额	期初余额
保证借款	665,000,000.00	144,000,000.00
未到期应付利息	0.00	63,333.33
减：一年内到期的长期借款	-149,500,000.00	-144,063,333.33
合计	515,500,000.00	

长期借款分类的说明：

（1）截止 2023 年 6 月 30 日，本公司为子公司 41,600.00 万元贷款提供保证担保；

（2）截止 2023 年 6 月 30 日，关联方江特集团为本公司及子公司 24,900.00 万元贷款提供了保证担保。

其他说明，包括利率区间：

46、应付债券

（1） 应付债券

单位：元

项目	期末余额	期初余额

（2） 应付债券的增减变动（不包括划分为金融负债的优先股、永续债等其他金融工具）

单位：元

债券名称	面值	发行日期	债券期限	发行金额	期初余额	本期发行	按面值计提利息	溢折价摊销	本期偿还		期末余额
合计											

（3） 可转换公司债券的转股条件、转股时间说明

（4） 划分为金融负债的其他金融工具说明

期末发行在外的优先股、永续债等其他金融工具基本情况

期末发行在外的优先股、永续债等金融工具变动情况表

单位：元

发行在外的金融工具	期初		本期增加		本期减少		期末	
	数量	账面价值	数量	账面价值	数量	账面价值	数量	账面价值

其他金融工具划分为金融负债的依据说明

其他说明

47、租赁负债

单位：元

项目	期末余额	期初余额
房屋租赁	1,574,937.46	1,767,726.54
减：未确认融资费用	-72,619.94	-86,238.08
减：一年内到期的租赁负债	-692,592.59	-885,114.29
合计	809,724.93	796,374.17

其他说明：

48、长期应付款

单位：元

项目	期末余额	期初余额

（1） 按款项性质列示长期应付款

单位：元

项目	期末余额	期初余额

其他说明：

（2） 专项应付款

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

其他说明：

49、长期应付职工薪酬

（1） 长期应付职工薪酬表

单位：元

项目	期末余额	期初余额

（2） 设定受益计划变动情况

设定受益计划义务现值：

单位：元

项目	本期发生额	上期发生额

计划资产：

单位：元

项目	本期发生额	上期发生额

设定受益计划净负债（净资产）

单位：元

项目	本期发生额	上期发生额

设定受益计划的内容及与之相关风险、对公司未来现金流量、时间和不确定性的影响说明：

设定受益计划重大精算假设及敏感性分析结果说明：

其他说明：

50、预计负债

单位：元

项目	期末余额	期初余额	形成原因
产品质量保证	1,153,400.00	1,153,400.00	
矿山生态修复基金	8,623,526.93	8,623,526.93	
合计	9,776,926.93	9,776,926.93	

其他说明，包括重要预计负债的相关重要假设、估计说明：

51、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	53,195,154.28		2,545,042.92	50,650,111.36	
合计	53,195,154.28		2,545,042.92	50,650,111.36	

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
机电研发设计服务平台建设								与资产相关
低成本综合利用宜春钽铌尾矿锂云母制备高纯度磷酸锂及其系列副产品补助	233,750.00			233,750.00				与资产相关
新能源汽车用高性价比电机及其控制系统研发补助	1,389,530.00			1,222,840.00			166,690.00	与资产相关
年采选 120 万吨锂瓷石高效综合利用项目补助	4,003,200.00			500,400.00			3,502,800.00	与资产相关
年产 1 万	3,540,626.86			44,204.99			3,496,421.87	与资产相

吨碳酸锂及副产品综合利用项目补助								关
购土地补贴	44,028,047.42			543,847.93			43,484,199.49	与资产相关

其他说明：

52、其他非流动负债

单位：元

项目	期末余额	期初余额

其他说明：

53、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	1,706,325,581.00						1,706,325,581.00

其他说明：

54、其他权益工具

（1） 期末发行在外的优先股、永续债等其他金融工具基本情况

（2） 期末发行在外的优先股、永续债等金融工具变动情况表

单位：元

发行在外的金融工具	期初		本期增加		本期减少		期末	
	数量	账面价值	数量	账面价值	数量	账面价值	数量	账面价值

其他权益工具本期增减变动情况、变动原因说明，以及相关会计处理的依据：

其他说明：

55、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）	3,764,435,374.38	3,298,292.48		3,767,733,666.86
其他资本公积	14,233,929.97			14,233,929.97
合计	3,778,669,304.35	3,298,292.48		3,781,967,596.83

其他说明，包括本期增减变动情况、变动原因说明：

56、库存股

单位：元

项目	期初余额	本期增加	本期减少	期末余额
回购		48,869,215.35		48,869,215.35
合计		48,869,215.35		48,869,215.35

其他说明，包括本期增减变动情况、变动原因说明：

57、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	-1,636,448.96	1,799,195.38	114,046.51			1,685,148.87		48,699.91
外币财务报表折算差额	-1,750,495.47	1,543,922.68				1,543,922.68		-206,572.79
以公允价值计量且其变动计入其他综合收益的金融资产信用减值准备	114,046.51	255,272.70	114,046.51			141,226.19		255,272.70
其他综合收益合计	-1,636,448.96	1,799,195.38	114,046.51			1,685,148.87		48,699.91

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：

58、专项储备

单位：元

项目	期初余额	本期增加	本期减少	期末余额
安全生产费	3,093,177.83	463,259.12	356,269.56	3,200,167.39
合计	3,093,177.83	463,259.12	356,269.56	3,200,167.39

其他说明，包括本期增减变动情况、变动原因说明：

59、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	53,707,906.39			53,707,906.39
合计	53,707,906.39			53,707,906.39

盈余公积说明，包括本期增减变动情况、变动原因说明：

60、未分配利润

单位：元

项目	本期	上期
调整前上期末未分配利润	-1,274,952,203.20	-3,601,330,463.79
调整后期初未分配利润	-1,274,952,203.20	-3,601,330,463.79
加：本期归属于母公司所有者的净利润	-52,861,286.28	1,347,984,904.35
期末未分配利润	-1,327,813,489.48	-2,253,345,559.44

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 0.00 元。

2)、由于会计政策变更，影响期初未分配利润 0.00 元。

3)、由于重大会计差错更正，影响期初未分配利润 0.00 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 0.00 元。

5)、其他调整合计影响期初未分配利润 0.00 元。

61、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	1,765,432,169.67	1,654,748,628.08	2,681,023,129.32	925,627,083.46
其他业务	33,182,088.89	23,405,247.50	29,257,014.14	21,672,909.18
合计	1,798,614,258.56	1,678,153,875.58	2,710,280,143.46	947,299,992.64

收入相关信息：

单位：元

合同分类	分部 1	分部 2		合计
商品类型				1,798,614,258.56
其中：				
锂矿采选及锂盐制造				1,186,511,634.97
电机产品				569,256,921.59
汽车产业				4,758,679.23
其他主营产品				4,904,933.88
其他业务				33,182,088.89
按经营地区分类				
其中：				
内销				1,767,582,969.29
外销				31,031,289.27
市场或客户类型				
其中：				

合同类型				
其中：				
产品销售合同				1,797,148,418.90
租赁合同				1,465,839.66
按商品转让的时间分类				
其中：				
在某一时点转让				1,798,614,258.56
在某一时刻内转让				
按合同期限分类				
其中：				
按销售渠道分类				
其中：				
合计				1,798,614,258.56

与履约义务相关的信息：

本公司在履行了合同中的履约义务，即在客户取得相关商品或服务控制权时，按照分摊至该项履约义务的交易价格确认收入。

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 46,705,239.25 元，其中，元预计将于年度确认收入，元预计将于年度确认收入，元预计将于年度确认收入。

其他说明

62、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	3,771,796.45	7,109,105.60
教育费附加	2,003,850.90	3,380,674.29
资源税	1,777,759.29	3,304,853.04
房产税	3,494,286.23	3,883,949.24
土地使用税	2,950,608.97	2,696,319.82
车船使用税	11,533.13	9,537.32
印花税	154,308.51	147,930.33
地方教育费附加	1,335,900.61	2,281,156.08
环境保护税	71,261.81	11,470.36
其他	31,274.65	23,284.29
合计	15,602,580.55	22,848,280.37

其他说明：

63、销售费用

单位：元

项目	本期发生额	上期发生额
职工薪酬	5,200,047.12	3,881,292.25
办公费	69,483.53	147,764.24
差旅费	1,392,796.50	521,300.39
广告策划费	661,627.08	100,211.98
售后服务费	3,155,138.59	5,781,523.57
招待费	2,593,280.81	1,918,574.75
包装费	2,500,135.16	1,974,629.80
其他	1,647,391.40	451,334.86
合计	17,219,900.19	14,776,631.84

其他说明：

64、管理费用

单位：元

项目	本期发生额	上期发生额
职工薪酬	33,555,057.43	24,623,168.01
固定资产折旧	8,391,563.08	5,003,031.70
无形资产摊销	3,982,110.60	3,713,676.16
办公费	1,692,342.11	1,004,329.10
差旅费	1,183,726.52	438,973.37
中介机构费用	8,942,531.53	3,837,248.48
长期待摊费用	233,800.00	103,800.00
汽车费用	886,140.07	284,011.98
水电费	2,668,332.76	1,455,498.04
绿化费	3,911,293.70	880,557.36
行权费用	3,298,292.48	
业务招待费	3,833,800.73	1,679,750.92
其他	16,604,725.33	13,275,941.96
合计	89,183,716.34	56,299,987.08

其他说明

65、研发费用

单位：元

项目	本期发生额	上期发生额
职工薪酬	15,401,480.34	15,810,043.18
直接消耗的材料、燃料、动力	47,028,338.70	63,743,451.30
折旧及摊销	6,155,779.94	5,729,594.51
研发成果认证、鉴定等费用	1,392,034.02	6,574,228.07
设计试验调试费	146,030.09	26,554.71
其他费用	1,385,792.13	1,843,171.96
合计	71,509,455.22	93,727,043.73

其他说明

66、财务费用

单位：元

项目	本期发生额	上期发生额
利息支出	16,805,753.13	32,239,526.49
减：利息收入	10,228,397.85	3,685,979.17

汇兑损益	-316,383.46	-15,830.98
票据贴现利息支出		6,437,592.50
银行手续费及其他	-10,663,389.33	-3,569,192.39
合计	-4,402,417.51	31,413,691.53

其他说明

67、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
政府补助	5,986,919.31	5,978,591.27
代扣个人所得税手续费返还	61,003.64	96,544.87
合　　计	6,047,922.95	6,075,136.14

68、投资收益

单位：元

项目	本期发生额	上期发生额
权益法核算的长期股权投资收益	-348,995.58	-251,146.02
处置长期股权投资产生的投资收益	-870,454.74	1,296,035.08
债权投资在持有期间取得的利息收入	4,332,255.24	
交易性金融资产在持有期间的投资收益	-11,029.33	
以摊余成本计量的金融资产终止确认收益（损失）	-3,737,467.50	
合计	-635,691.91	1,044,889.06

其他说明

69、净敞口套期收益

单位：元

项目	本期发生额	上期发生额
合计		0.00

其他说明

70、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
交易性金融资产	1,559,357.00	575,318.99
合计	1,559,357.00	575,318.99

其他说明：

71、信用减值损失

单位：元

项目	本期发生额	上期发生额

其他应收款坏账损失	110,488,815.82	9,736,966.55
合计	110,488,815.82	9,736,966.55

其他说明

72、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	-1,601,868.53	1,546,768.99
合计	-1,601,868.53	1,546,768.99

其他说明：

73、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
固定资产处置利得或损失	-180,055.17	2,415,624.93
合 计	-180,055.17	2,415,624.93

74、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
索赔款		604,242.42	
罚款收入	1,010,052.32	96,818.88	1,010,052.32
其他	1,621,878.67	2,161,636.06	1,621,878.67
合计	2,631,930.99	2,862,697.36	2,631,930.99

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

其他说明：

75、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
对外捐赠	2,104,846.18	1,490,000.00	2,104,846.18
债务重组损失	2,316,000.00	466,419.44	2,316,000.00
罚款滞纳金支出	740,282.88	801,720.81	740,282.88
索赔款	12,923.00	28,499.88	12,923.00
其他	166,480.67	285,506.68	166,480.67
合计	5,340,532.73	3,072,146.81	5,340,532.73

其他说明：

76、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	43,619,714.84	179,037,918.09
递延所得税费用	49,706,234.65	39,871,779.46
合计	93,325,949.49	218,909,697.55

（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	44,317,026.61
所得税费用	93,325,949.49

其他说明

77、其他综合收益

详见附注注释 57。

78、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
政府补助	35,457,863.46	2,982,544.23
租赁收入	368,601.88	1,746,966.30
利息收入	5,160,190.51	12,634,309.63
其他(含往来)	427,367,048.96	291,331,285.37
合计	468,353,704.81	308,695,105.53

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
销售费用	10,694,845.23	9,534,697.19
管理费用及研发费用	44,218,120.53	19,138,602.03
财务费用	5,904,375.92	4,974,571.98
营业外支出	2,538,905.12	860,388.02
其他(含往来)	232,236,202.57	546,500,685.67
合计	295,592,449.37	581,008,944.89

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
合计	0.00	

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
合计	0.00	

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
非金融机构借款		50,210,000.00
合计	0.00	50,210,000.00

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
非金融机构借款		90,210,000.00
其他	50,000,000.00	248,454.21
合计	50,000,000.00	90,458,454.21

支付的其他与筹资活动有关的现金说明：

79、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	-49,008,922.88	1,346,190,073.93
加：资产减值准备	-108,886,947.29	-11,283,735.54
固定资产折旧、油气资产折耗、生产性生物资产折旧	93,968,968.21	74,921,238.65
使用权资产折旧	572,707.99	108,831.81

无形资产摊销	4,689,984.59	6,000,864.94
长期待摊费用摊销	2,241,619.59	1,207,227.26
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）	180,055.17	-2,415,624.93
固定资产报废损失（收益以“－”号填列）	2,402.92	
公允价值变动损失（收益以“－”号填列）	-1,559,357.00	
财务费用（收益以“－”号填列）	16,805,753.13	30,266,029.89
投资损失（收益以“－”号填列）	635,691.91	-32,914,472.39
递延所得税资产减少（增加以“－”号填列）	49,416,965.08	30,675,109.93
递延所得税负债增加（减少以“－”号填列）	-2,545,042.92	
存货的减少（增加以“－”号填列）	550,569,605.10	-319,584,562.23
经营性应收项目的减少（增加以“－”号填列）	301,834,319.38	-121,648,453.68
经营性应付项目的增加（减少以“－”号填列）	-385,516,988.75	-305,038,955.84
其他	-217,731,759.05	-30,373,954.65
经营活动产生的现金流量净额	255,669,055.18	666,109,617.15
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	596,836,325.04	928,581,648.86
减：现金的期初余额	584,931,360.03	417,204,014.37
加：现金等价物的期末余额		
减：现金等价物的期初余额		
现金及现金等价物净增加额	11,904,965.01	511,377,634.49

（2） 本期支付的取得子公司的现金净额

单位：元

	金额
其中：	
其中：	
其中：	

其他说明：

（3） 本期收到的处置子公司的现金净额

单位：元

	金额
其中：	
其中：	
其中：	

其他说明：

（4） 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	596,836,325.04	584,931,360.03
其中：库存现金	234,873.08	91,923.06
可随时用于支付的银行存款	596,601,451.96	584,839,436.97
三、期末现金及现金等价物余额	596,836,325.04	584,931,360.03

其他说明：

80、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：

81、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	571,242,478.60	开具银行承兑汇票保证金、矿山生态修复基金、司法冻结
应收票据	396,979,664.81	向银行质押融资
固定资产	36,671,890.76	向银行抵押融资
无形资产	7,983,032.40	向银行抵押融资
合计	1,012,877,066.57	

其他说明：

（1）截止 2023 年 6 月 30 日，公司以人民币 541,755,792.01 元银行存款质押、应收票据（银行承兑汇票)396,979,664.81 元质押和公司为子公司担保等方式向银行开具未到期的银行承兑汇票 922,564,286.94 元；

（2）2022 年 3 月 28 日，子公司杭州米格电机有限公司与中国工商银行股份有限公司杭州城西支行签订最高额抵押合同（合同编号：0120200504-2022 年城西（抵）0030 号），公司以一处不动产（浙（2017）余杭区不动产权第 0148380 号）抵押向中国工商银行股份有限公司杭州城西支行融资提供最高限额 9,363.00 万元融资抵押担保。截止 2023 年 6 月 30 日，公司使用本抵押合同向银行抵押借款 2,000.00 万元。

82、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			8,188,516.44
其中：美元	722,133.98	7.2258	5,217,995.71
欧元	376,844.75	7.8771	2,968,443.78
港币			
澳大利亚元	415.18	4.7992	1,992.53
日元	1,685.00	0.0501	84.42
应收账款			4,108,972.74
其中：美元	10.00	7.2258	72.26
欧元	521,626.04	7.8771	4,108,900.48
港币			
长期借款			
其中：美元			
欧元			
港币			
交易性金融资产		--	3,715,753.63
澳大利亚元	774,244.38	4.7992	3,715,753.63
其他应收款		--	72,392.91
欧元	9,190.30	7.8771	72,392.91
应付账款		--	1,930,745.35
欧元	245,108.65	7.8771	1,930,745.35

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

（1）德国尉尔驱动及能源技术有限公司，注册于德国，注册资本 2.5 万欧元，主要经营地为德国，公司选用欧元作为记账本位币。

（2）德国艾科姆有限公司，注册于德国，注册资本 2.5 万欧元，主要经营地为德国，公司选用欧元作为记账本位币。

83、套期

按照套期类别披露套期项目及相关套期工具、被套期风险的定性和定量信息：

84、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
计入递延收益的政府补助		递延收益	2,808,622.54
计入其他收益的政府补助	3,178,296.77	其他收益	3,178,296.77
合计	3,178,296.77		5,986,919.31

（2） 政府补助退回情况

□适用 ☑不适用

其他说明：

85、其他

八、合并范围的变更

1、非同一控制下企业合并

（1） 本期发生的非同一控制下企业合并

单位：元

被购买方名称	股权取得时点	股权取得成本	股权取得比例	股权取得方式	购买日	购买日的确定依据	购买日至期末被购买方的收入	购买日至期末被购买方的净利润

其他说明：

（2） 合并成本及商誉

单位：元

合并成本	

--现金	
--非现金资产的公允价值	
--发行或承担的债务的公允价值	
--发行的权益性证券的公允价值	
--或有对价的公允价值	
--购买日之前持有的股权于购买日的公允价值	
--其他	
合并成本合计	
减：取得的可辨认净资产公允价值份额	
商誉/合并成本小于取得的可辨认净资产公允价值份额的金额	

合并成本公允价值的确定方法、或有对价及其变动的说明：

大额商誉形成的主要原因：

其他说明：

（3） 被购买方于购买日可辨认资产、负债

单位：元

	购买日公允价值	购买日账面价值
资产：		
货币资金		
应收款项		
存货		
固定资产		
无形资产		
负债：		
借款		
应付款项		
递延所得税负债		
净资产		
减：少数股东权益		
取得的净资产		

可辨认资产、负债公允价值的确定方法：

企业合并中承担的被购买方的或有负债：

其他说明：

（4） 购买日之前持有的股权按照公允价值重新计量产生的利得或损失

是否存在通过多次交易分步实现企业合并且在报告期内取得控制权的交易

□是 ☑否

（5） 购买日或合并当期期末无法合理确定合并对价或被购买方可辨认资产、负债公允价值的相关说明

（6） 其他说明

2、同一控制下企业合并

（1） 本期发生的同一控制下企业合并

单位：元

被合并方名称	企业合并中取得的权益比例	构成同一控制下企业合并的依据	合并日	合并日的确定依据	合并当期期初至合并日被合并方的收入	合并当期期初至合并日被合并方的净利润	比较期间被合并方的收入	比较期间被合并方的净利润

其他说明：

（2） 合并成本

单位：元

合并成本	
--现金	
--非现金资产的账面价值	
--发行或承担的债务的账面价值	
--发行的权益性证券的面值	
--或有对价	

或有对价及其变动的说明：

其他说明：

（3） 合并日被合并方资产、负债的账面价值

单位：元

	合并日	上期期末
资产：		
货币资金		
应收款项		
存货		
固定资产		
无形资产		
负债：		
借款		
应付款项		
净资产		
减：少数股东权益		

取得的净资产		

企业合并中承担的被合并方的或有负债：

其他说明：

3、反向购买

交易基本信息、交易构成反向购买的依据、上市公司保留的资产、负债是否构成业务及其依据、合并成本的确定、按照权益性交易处理时调整权益的金额及其计算：

4、处置子公司

是否存在单次处置对子公司投资即丧失控制权的情形

☑是 □否

单位：元

子公司名称	股权处置价款	股权处置比例	股权处置方式	丧失控制权的时点	丧失控制权时点的确定依据	处置价款与处置投资对应的合并财务报表层面享有该子公司净资产份额的差额	丧失控制权之日剩余股权的比例	丧失控制权之日剩余股权的账面价值	丧失控制权之日剩余股权的公允价值	按照公允价值重新计量剩余股权产生的利得或损失	丧失控制权之日剩余股权公允价值的确定方法及主要假设	与原子公司股权投资相关的其他综合收益转入投资损益的金额
宜春市明月驿站度假酒店有限公司	0.00	51.00%	51.00%	2023 年 03 月 01 日	协议约定工商变更日	-4,730.78						

其他说明：

是否存在通过多次交易分步处置对子公司投资且在本期丧失控制权的情形

□是 ☑否

5、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：

本期因新设子公司增加 4 家合并单位，分别为江西江特高新装备有限公司、新疆江仑新能源有限公司、新疆江特能源矿业有限公司和新疆江特能源金属有限公司；本期因处置子公司 宜春市明月驿站度假酒店有限公司 减少 1 家合并单位。

6、其他

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	
天津市西青区华兴电机制造有限公司	天津市	天津市	生产制造	85.30%		企业合并
宜春市巨源锂能矿业有限公司	宜春市	宜春市	矿产品开采加工销售	70.00%		投资设立
江西博鑫矿业有限责任公司	宜春市	宜春市	矿产品开采加工销售		51.00%	企业合并
江西江特电动车有限公司	宜春市	宜春市	生产制造		100.00%	投资设立
宜春市袁州区现代农业科技示范园有限公司	宜春市	宜春市	种植、养殖	100.00%		投资设立
江西江特矿业发展有限公司	宜春市	宜春市	矿产品开采加工销售	100.00%		投资设立
江西省江鑫矿业发展有限公司	宜春市	宜春市	矿产品开采加工销售		80.00%	投资设立
宜丰县江腾锂业有限公司	宜春市	宜春市	矿产品开采加工销售		100.00%	投资设立
宜丰金锂锂电新能源有限公司	宜春市宜丰县	宜春市宜丰县	选矿，矿物洗选加工		67.00%	投资设立
宜丰银锂锂电新能源有限公司	宜春市宜丰县	宜春市宜丰县	基础化学原料制造		90.00%	投资设立
宜丰县江特锂业有限公司	宜春市	宜春市	矿产品开采加工销售		100.00%	投资设立
宜春市新坊钽铌有限公司	宜春市	宜春市	矿产品开采销售		51.00%	企业合并
宜春市泰昌矿业有限公司	宜春市	宜春市	矿产品加工		100.00%	企业合并
宜春银锂新能源有限责任公司	宜春市	宜春市	锂矿石加工		100.00%	企业合并
江西宜春客车厂有限公司	宜春市	宜春市	生产制造	100.00%		企业合并
德国尉尔驱动及能源技术有限公司	德国奥义廷	德国奥义廷	研发和经销电机等	100.00%		投资设立
宜春邦富电商文化创业园有限公司	宜春市	宜春市	电商文化产业	100.00%		投资设立
杭州米格电机	杭州市	杭州市	伺服电机生产	100.00%		企业合并

有限公司			销售			
江西江特电机有限公司	宜春市	宜春市	电机产品生产销售	100.00%		投资设立
江西江特节能电机有限公司	宜春市	宜春市	电机产品生产销售		70.00%	投资设立
德国艾科姆有限公司(ECOmove GmbH)	德国奥义廷	德国奥义廷	研发生产电动车辆		100.00%	企业合并
江西江佳智能科技有限公司	宜春市	宜春市	生产平衡车	100.00%		投资设立
上海江智汽车科技有限公司	上海市	上海市	汽车研发	100.00%		投资设立
尉尔（天津）驱动技术有限公司	天津市	天津市	研发		100.00%	投资设立
尉尔（杭州）技术有限公司	杭州市	杭州市	研发	100.00%		投资设立
江苏米格江特电机有限公司	扬州	扬州	电机产品生产销售	100.00%		投资设立
江西宝江锂业有限公司	宜春市	宜春市	碳酸锂生产销售		50.00%	投资设立
江西江特高新装备有限公司	宜春市	宜春市	电机产品生产销售	100.00%		投资设立
新疆江仑新能源有限公司	新疆	乌鲁木齐	矿山开采销售	100.00%		投资设立
新疆江特能源矿业有限公司	新疆	喀什市叶城县	矿山开采加工销售	100.00%		投资设立
新疆江特能源金属有限公司	新疆	喀什市叶城县	矿产品加工	100.00%		投资设立

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：

江西宝江锂业有限公司原为本公司子公司之合营公司，持股 50%，该公司经营亏损，资不抵债，合营方已退出该公司经营管理，公司实际全面接管该公司。由于该公司经营资金由公司垫付，超额亏损实质由公司承担，公司按 100%的比例合并该公司

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：

（3） 重要非全资子公司的主要财务信息

单位：元

子公司名称	期末余额						期初余额					
	流动资产	非流动资产	资产合计	流动负债	非流动负债	负债合计	流动资产	非流动资产	资产合计	流动负债	非流动负债	负债合计

单位：元

子公司名称	本期发生额				上期发生额			
	营业收入	净利润	综合收益总额	经营活动现金流量	营业收入	净利润	综合收益总额	经营活动现金流量

其他说明：

（4） 使用企业集团资产和清偿企业集团债务的重大限制

（5） 向纳入合并财务报表范围的结构化主体提供的财务支持或其他支持

其他说明：

2、在子公司的所有者权益份额发生变化且仍控制子公司的交易

（1） 在子公司所有者权益份额发生变化的情况说明

（2） 交易对于少数股东权益及归属于母公司所有者权益的影响

单位：元

购买成本/处置对价	
--现金	
--非现金资产的公允价值	
购买成本/处置对价合计	
减：按取得/处置的股权比例计算的子公司净资产份额	
差额	
其中：调整资本公积	
调整盈余公积	
调整未分配利润	

其他说明

3、在合营安排或联营企业中的权益

（1） 重要的合营企业或联营企业

合营企业或联营企业名称	主要经营地	注册地	业务性质	持股比例		对合营企业或联营企业投资的会计处理方法
				直接	间接	

在合营企业或联营企业的持股比例不同于表决权比例的说明：

持有 20%以下表决权但具有重大影响，或者持有 20%或以上表决权但不具有重大影响的依据：

（2） 重要合营企业的主要财务信息

单位：元

	期末余额/本期发生额	期初余额/上期发生额
流动资产		
其中：现金和现金等价物		
非流动资产		
资产合计		
流动负债		
非流动负债		
负债合计		
少数股东权益		
归属于母公司股东权益		
按持股比例计算的净资产份额		
调整事项		
--商誉		
--内部交易未实现利润		
--其他		
对合营企业权益投资的账面价值		
存在公开报价的合营企业权益投资的公允价值		
营业收入		
财务费用		
所得税费用		
净利润		
终止经营的净利润		
其他综合收益		
综合收益总额		
本年度收到的来自合营企业的股利		

其他说明

（3） 重要联营企业的主要财务信息

单位：元

	期末余额/本期发生额	期初余额/上期发生额
流动资产		
非流动资产		
资产合计		
流动负债		
非流动负债		
负债合计		

少数股东权益		
归属于母公司股东权益		
按持股比例计算的净资产份额		
调整事项		
--商誉		
--内部交易未实现利润		
--其他		
对联营企业权益投资的账面价值		
存在公开报价的联营企业权益投资的公允价值		
营业收入		
净利润		
终止经营的净利润		
其他综合收益		
综合收益总额		
本年度收到的来自联营企业的股利		

其他说明

（4） 不重要的合营企业和联营企业的汇总财务信息

单位：元

	期末余额/本期发生额	期初余额/上期发生额
合营企业：		
下列各项按持股比例计算的合计数		
联营企业：		
下列各项按持股比例计算的合计数		

其他说明

（5） 合营企业或联营企业向本公司转移资金的能力存在重大限制的说明

（6） 合营企业或联营企业发生的超额亏损

单位：元

合营企业或联营企业名称	累积未确认前期累计的损失	本期未确认的损失（或本期分享的净利润）	本期末累积未确认的损失

其他说明

（7） 与合营企业投资相关的未确认承诺

（8） 与合营企业或联营企业投资相关的或有负债

4、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
江西特种电机股份有限公司宜丰分公司	宜丰县花桥乡	宜丰县花桥乡	矿产品开采	80.00%	
江西特种电机股份有限公司同安分公司	宜丰县同安乡	宜丰县同安乡	矿产品开采	80.00%	

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

2011 年 8 月 22 日，江特电机与宜丰县鑫源矿业有限公司(以下简称“鑫源矿业”)签订《探矿权转让协议》，本公司以 3,200 万元的价格受让鑫源矿业持有的“宜丰县茜坑锌多金属矿普查”探矿权 80%的权益，20%仍由鑫源矿业持有，探矿权的所有权人变更为本公司。

2014 年 4 月 16 日，本公司与鑫源矿业签订了《关于“江西省宜丰县茜坑锌多金属矿普查”探矿权的合作协议》，鉴于“宜丰县茜坑锌多金属矿普查”探矿权登记在本公司名下，双方约定由本公司设立江西特种电机股份有限公司宜丰分公司（以下简称“宜丰分公司”），该探矿权涉及的矿藏采矿部分由宜丰分公司进行实施，相关采矿资产、负债在宜丰分公司进行核算，宜丰分公司所有资产、负债和产生的收益由本公司和鑫源矿业分别按 80%和 20%享有或承担；宜丰分公司由本公司和鑫源矿业派出人员参与经营管理，实行自主经营、独立核算、单独纳税。

2018 年 10 月 10 日，鑫源矿业被核准注销。《关于“江西省宜丰县茜坑锌多金属矿普查”探矿权的合作协议》原约定的“宜丰县茜坑锌多金属矿普查”探矿权 20%的权益由鑫源矿业持有，现因赵卫东与本公司正在诉讼中，该权益的最终归属尚需法院裁决确认。

公司成立江西特种电机股份有限公司同安分公司（以下简称“同安分公司”），同安分公司主要承担“宜丰县茜坑锌多金属矿普查”探矿权转采后相关矿资源开采，相关管理和利益分配与宜丰分公司相同。

5、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：

6、其他

十、与金融工具相关的风险

本公司的主要金融工具包括货币资金、股权投资、债权投资、借款、应收款项、应付款项及可转换债券等。在日常活动中面临各种金融工具的风险，主要包括信用风险、流动性风险、市场风险。与这些金融工具相关的风险，以及本公司为降低这些风险所采取的风险管理政策如下所述：

董事会负责规划并建立本公司的风险管理架构，制定本公司的风险管理政策和相关指引并监督风险管理措施的执行情况。本公司已制定风险管理政策以识别和分析本公司所面临的风险，这些风险管理政策对特定风险进行了明确规定，涵盖了市场风险、信用风险和流动性风险管理等诸多方面。本公司定期评估市场环境及本公司经营活动的变化以决定是否对风险管理政策及系统进行更新。本公司的风险管理由风险管理委员会按照董事会批准的政策开展。风险管理委员会通过与本公司其他业务部门的紧密合作来识别、评价和规避相关风险。本公司内部审计部门就风险管理控制及程序进行定期的审核，并将审核结果上报本公司的审计委员会。本公司通过适当的多样化投资及业务组合来分散金融工具风险，并通过制定相应的风险管理政策减少集中于单一行业、特定地区或特定交易对手的风险。

（一）信用风险

信用风险是指交易对手未能履行合同义务而导致本公司产生财务损失的风险,管理层已制定适当的信用政策，并且不断监察这些信用风险的敞口。

本公司已采取政策只与信用良好的交易对手进行交易。另外，本公司基于对客户的财务状况、从第三方获取担保的可能性、信用记录及其它因素诸如目前市场状况等评估客户的信用资质并设置相应信用期。本公司对应收票据及应收账款、合同资产余额及收回情况进行持续监控，对于信用记录不良的客户，本公司会采用书面催款、缩短信用期或取消信用期等方式，以确保本公司不致面临重大信用损失。此外，本公司于每个资产负债表日审核金融资产的回收情况，以确保相关金融资产计提了充分的预期信用损失准备。

本公司其他金融资产包括货币资金、其他应收款、债权投资等，这些金融资产的信用风险源自于交易对手违约，最大信用风险敞口为资产负债表中每项金融资产(包括衍生金融工具)的账面金额。

除附注十四.2.(1).2. 对外提供债务担保形成的或有事项及其财务影响所载本公司作出的财务担保外，本公司没有提供任何其他可能令本公司承受信用风险的担保。

本公司持有的货币资金主要存放于国有控股银行和其他大中型商业银行等金融机构，管理层认为这些商业银行具备较高信誉和资产状况，不存在重大的信用风险，不会产生因对方单位违约而导致的任何重大损失。本公司的政策是根据各知名金融机构的市场信誉、经营规模及财务背景来控制存放当中的存款金额，以限制对任何单个金融机构的信用风险金额。

作为本公司信用风险资产管理的一部分，本公司利用账龄来评估应收账款和其他应收款的减值损失。本公司的应收账款和其他应收款涉及大量客户，账龄信息可以反映这些客户对于应收账款和其他应收款的偿付能力和坏账风险。本公司根据历史数据计算不同账龄期间的历史实际坏账率，并考虑了当前及未来经济状况的预测，如国家 GDP 增速、基建投资总额、国家货币政策等前瞻性信息进行调整得出预期损失率。对于合同资产和长期应收款，本公司综合考虑结算期、合同约定付款期、债务人的财务状况和债务人所处行业的经济形势，并考虑上述前瞻性信息进行调整后对于预期信用损失进行合理评估。

截止 2023 年 6 月 30 日，相关资产的账面余额与预期信用减值损失情况如下：

账龄	账面余额	减值准备
应收款项融资	770,348,304.20	255,272.70
应收账款	721,577,258.55	87,348,831.78
其他应收款	326,482,184.88	143,251,130.69
长期应收款（含一年内到期的款项）	30,263,886.25	22,903,958.90
合 计	1,848,671,633.88	253,759,194.07

于 2023 年 1-6 月，本公司无对外提供财务担保，财务担保合同的具体情况参见 附注十四.2.(1).2. 对外提供债务担保形成的或有事项及其财务影响 。于 2023 年 1-6 月，本公司管理层评估了担保项下相关借款的逾期情况、相关借款人的财务状况及其所处行业的经济形势，认为自该部分财务担保合同初始确认后，相关信用风险未显著增加。因此，本公司按照相当于上述财务担保合同未来 12 个月内预期信用损失的金额计量其减值准备。2023 年 1-6 月，本公司的评估方式与重大假设并未发生变化。根据本公司管理层的评估，相关财务担保无重大预期减值准备。

（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。本公司下属成员企业各自负责其现金流量预测。公司下属财务部门基于各成员企业的现金流量预测结果，在公司层面持续监控公司短期和长期的资金需求，以确保维持充裕的现金储备；同时持续监控是否符合借款协议的规定，从主要金融机构获得提供足够备用资金的承诺，以满足短期和长期的资金需求。此外，本公司与主要业务往来银行订立融资额度授信协议，

为本公司履行与商业票据相关的义务提供支持。

截止 2023 年 6 月 30 日，本公司各项金融资产及金融负债以未折现的合同现金流量按到期日列示如下：

	期末余额		
项目	**1 年以内**	**1-2 年**	**合计**
短期借款	120,000,000.00		120,000,000.00
应付票据	922,564,286.94		922,564,286.94
应付款项	526,825,626.08		526,825,626.08
其他应付款	102,277,385.24		102,277,385.24
其他流动负债	9,200,652.45		9,200,652.45
长期借款	665,000,000.00		665,000,000.00
非衍生金融负债小计	2,345,867,950.71	-	2,345,867,950.71
合计	2,345,867,950.71	-	2,345,867,950.71
续:			
	期初余额		
项目	**1 年以内**	**1-2 年**	**合计**
短期借款	546,302,888.89		546,302,888.89
应付票据	848,258,549.67		848,258,549.67
应付款项	656,277,558.03		656,277,558.03
其他应付款	79,603,738.42		79,603,738.42
其他流动负债	7,863,980.46		7,863,980.46
长期借款	144,063,333.33		144,063,333.33
非衍生金融负债小		-	2,282,370,048.80

计	2,282,370,048.80		
合计	2,282,370,048.80	-	2,282,370,048.80

（三）市场风险

1. 汇率风险

本公司的主要经营位于中国境内，除了部分的采购及销售以外币结算外，本公司持有的外币资产及负债占整体的资产及负债比例并不重大。本公司管理层认为，在其他变量不变的情况下，汇率可能发生的合理变动对当期损益和股东权益的税前影响很小。

（1）本年度公司未签署任何远期外汇合约或货币互换合约。

2. 利率风险

本公司的利率风险主要产生于银行借款等。浮动利率的金融负债使本公司面临现金流量利率风险，固定利率的金融负债使本公司面临公允价值利率风险。本公司根据当时的市场环境来决定固定利率及浮动利率合同的相对比例。

本公司财务部门持续监控公司利率水平。利率上升会增加新增带息债务的成本以及本公司尚未付清的以浮动利率计息的带息债务的利息支出，并对本公司的财务业绩产生重大的不利影响，管理层会依据最新的市场状况及时做出调整，这些调整可能是进行利率互换的安排来降低利率风险。

（1）本年度公司无利率互换安排。

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	4,003,220.66			4,003,220.66
（2）权益工具投资	4,003,220.66			4,003,220.66
应收款项融资			770,348,304.20	770,348,304.20
其他非流动金融资产小计			160,007.88	160,007.88
权益工具投资			160,007.88	160,007.88
持续以公允价值计量的资产总额	4,003,220.66		770,508,312.08	774,511,532.74
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

3、持续和非持续第二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

4、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

5、持续的第三层次公允价值计量项目，期初与期末账面价值间的调节信息及不可观察参数敏感性分析

6、持续的公允价值计量项目，本期内发生各层级之间转换的，转换的原因及确定转换时点的政策

7、本期内发生的估值技术变更及变更原因

8、不以公允价值计量的金融资产和金融负债的公允价值情况

9、其他

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
江西江特电气集团有限公司	宜春市	生产制造	2660 万元	14.12%	14.12%

本企业的母公司情况的说明

本企业最终控制方是朱军和卢顺民。

其他说明：

2、本企业的子公司情况

本企业子公司的情况详见附注附注九、（一）在子公司中的权益。。

3、本企业合营和联营企业情况

本企业重要的合营或联营企业详见附注附注九、（三）在合营安排或联营企业中的权益。。

本期与本公司发生关联方交易，或前期与本公司发生关联方交易形成余额的其他合营或联营企业情况如下：

合营或联营企业名称	与本企业关系

其他说明

4、其他关联方情况

其他关联方名称	其他关联方与本企业关系
尉尔电梯有限公司	同一控股股东
江西康特再生资源回收利用有限公司	控股股东之关联方
胡春晖	董事长

朱文希	董事
梁云	总经理
周咏志	副总经理
朱晓佼	副总经理
杨晶	财务总监
蒋孝安	董事会秘书
陈伟华	独立董事
朱玉华	独立董事
王芸	独立董事

其他说明

5、关联交易情况

（1） 购销商品、提供和接受劳务的关联交易

采购商品/接受劳务情况表

单位：元

关联方	关联交易内容	本期发生额	获批的交易额度	是否超过交易额度	上期发生额
江西江特电气集团有限公司	设备、材料	5,754,603.51		否	976,069.91

出售商品/提供劳务情况表

单位：元

关联方	关联交易内容	本期发生额	上期发生额
江西江特电气集团有限公司	电机		66,973.46

购销商品、提供和接受劳务的关联交易说明

（2） 关联受托管理/承包及委托管理/出包情况

本公司受托管理/承包情况表：

单位：元

委托方/出包方名称	受托方/承包方名称	受托/承包资产类型	受托/承包起始日	受托/承包终止日	托管收益/承包收益定价依据	本期确认的托管收益/承包收益

关联托管/承包情况说明

本公司委托管理/出包情况表：

单位：元

委托方/出包方名称	受托方/承包方名称	委托/出包资产类型	委托/出包起始日	委托/出包终止日	托管费/出包费定价依据	本期确认的托管费/出包费

关联管理/出包情况说明

（3） 关联租赁情况

本公司作为出租方：

单位：元

承租方名称	租赁资产种类	本期确认的租赁收入	上期确认的租赁收入

江西江特电气集团有限公司	房屋		3,000.00
尉尔电梯有限公司	房屋	3,000.00	6,000.00

本公司作为承租方：

单位：元

出租方名称	租赁资产种类	简化处理的短期租赁和低价值资产租赁的租金费用（如适用）		未纳入租赁负债计量的可变租赁付款额（如适用）		支付的租金		承担的租赁负债利息支出		增加的使用权资产	
		本期发生额	上期发生额	本期发生额	上期发生额	本期发生额	上期发生额	本期发生额	上期发生额	本期发生额	上期发生额

关联租赁情况说明

（4） 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
江西江特电气集团有限公司	95,000,000.00	2022 年 01 月 28 日	2023 年 01 月 28 日	是
江西江特电气集团有限公司	270,000,000.00	2021 年 10 月 28 日	2024 年 10 月 28 日	否
江西江特电气集团有限公司	100,000,000.00	2021 年 06 月 16 日	2023 年 08 月 26 日	否
江西江特电气集团有限公司	340,000,000.00	2021 年 02 月 04 日	2024 年 02 月 03 日	否
江西江特电气集团有限公司	100,000,000.00	2021 年 06 月 16 日	2023 年 10 月 17 日	否
合计	905,000,000.00			

关联担保情况说明

截止 2023 年 6 月 30 日，公司使用上述关联公司担保借款余额情况如下：

（1）于 2021 年 10 月 28 日，江特集团与中信银行股份有限公司南昌分行签订最高额保证合同，江特集团为本公司向中信银行股份有限公司南昌分行最高余额不超过 27,000 万元融资提供连带责任保证担保；

（2）于 2021 年 8 月 22 日，江特集团与北京银行股份有限公司南昌分行签订最高额保证合同，江特集团为本公司向北京银行股份有限公司南昌分行最高余额不超过 10,000 万元融资提供连带责任保证担保。截止 2023 年 6 月 30 日，已据本保证合同贷款 4,700.00 万元；

（3）于 2021 年 6 月 16 日，江特集团与北京银行股份有限公司南昌分行签订最高额保证合同，江特集团为本公司向北京银行股份有限公司南昌分行最高余额不超过 10,000 万元融资提供连带责任保证担保。截止 2023 年 6 月 30 日，已据本保证合同贷款 9,400 万元；

（4）于 2021 年 2 月 4 日，江特集团与中国农业银行股份有限公司宜春分行签订最高额保证合同，江特集团为本公司向中国农业银行股份有限公司宜春分行融资形成的债权最高余额 34,000 万元提供连带责任保证担保。截止 2023 年 6 月 30 日，已据本保证合同贷款 24,900.00 万元。

（5） 关联方资金拆借

单位：元

关联方	拆借金额	起始日	到期日	说明
拆入				
拆出				

（6） 关联方资产转让、债务重组情况

单位：元

关联方	关联交易内容	本期发生额	上期发生额

（7） 关键管理人员报酬

单位：元

项目	本期发生额	上期发生额

（8） 其他关联交易

6、关联方应收应付款项

（1） 应收项目

单位：元

项目名称	关联方	期末余额		期初余额	
		账面余额	坏账准备	账面余额	坏账准备
应收账款	江西康特再生资源回收利用有限公司			423,610.00	21,180.50
其他应收款	江西江锦锂业有限公司	40,980.00	2,049.00	2,931.41	146.57
	合　　计	40,980.00	2,049.00	426,541.41	21,327.07

（2） 应付项目

单位：元

项目名称	关联方	期末账面余额	期初账面余额
应付账款	江西江特电气集团有限公司	314,740.00	119,940.00
应付账款	尉尔电梯有限公司		20,000.00
应付账款	江西江锦锂业有限公司	4,544,653.19	4,544,653.19
应付票据	江西江特电气集团有限公司	386,880.00	
其他应付款	尉尔电梯有限公司	18,400.00	18,200.00
合　　计		5,264,673.19	4,702,793.19

7、关联方承诺

8、其他

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	21,608,374.50
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	0.00

其他说明

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	授予日限制性股票的公允价值=授予日股票收盘价－授予价格
可行权权益工具数量的确定依据	采用获授限制性股票额度基数与对应年度公司层面及个人层面绩效考核系数的乘积确定
本期估计与上期估计有重大差异的原因	不适用
以权益结算的股份支付计入资本公积的累计金额	3,298,292.48
本期以权益结算的股份支付确认的费用总额	3,298,292.48

其他说明

1、公司员工持股计划概要

公司股份支付包括两期员工持股计划，具体如下：

（1）公司于 2022 年 8 月 27 日召开的第十届董事会第二次会议、于 2022 年 9 月 5 日召开的 2022 年第三次临时股东大会审议通过了《关于〈江西特种电机股份有限公司第二期员工持股计划(草案)〉及其摘要的议案》、《关于〈江西特种电机股份有限公司第二期员工持股计划管理办法〉的议案》。本次员工持股计划参加对象范围包括公司董事（不含独立董事）、监事、高级管理人员，以及公司核心管理人员、核心技术（业务）人员，参与本次员工持股计划的员工总人数 40 人，其中董事、监事、高级管理人员共计 8 人。本次员工持股计划的股份来源为公司回购专用账户中已回购的股份。员工持股计划通过非交易过户等法律法规允许的方式获得公司回购专用证券账户所持有的公司股份，受让价格为 9.85 元/股，合计受让 1,385,000 股。本次员工持股计划 1,385,000 股股票于 2022 年 9 月 27 日非交易过户至员工持股计划专户。

（2）公司于 2022 年 9 月 9 日召开的第十届董事会第三次会议、于 2022 年 10 月 10 日召开的 2022 年第四次临时股东大会审议通过了《关于〈江西特种电机股份有限公司第三期员工持股计划(草案)〉及其摘要的议案》、《关于〈江西特种电机股份有限公司第三期员工持股计划管理办法〉的议案》。本次员工持股计划参加对象范围包括公司监事和公司核心管理人员、核心技术（业务）人员，参与本次员工持股计划的员工总人数 72 人，其中监事共计 2 人。本次员工持股计划的股份来源为公司回购专用账户中已回购的股份。员工持股计划通过非交易过户等法律法规允许的方式获得公司回购专

用证券账户所持有的公司股份，受让价格为 9.85 元/股，合计受让 607,450 股。本次员工持股计划 607,450 股股票于 2022 年 10 月 25 日非交易过户至员工持股计划专户。

公司第二期、第三期员工持股计划的存续期为 36 个月，自本次员工持股计划草案经公司股东大会审议通过且公司公告最后一笔公司股票过户至本次员工持股计划名下之日起计算。

公司第二期、第三期员工持股计划之股票的解除限售期及各期解除限售时间安排如下表所示

解锁安排	解锁时间	解锁比例
第一批解锁	自公司公告最后一笔标的股票过户至本次员工持股计划名下之日起算满 12 个月	50%
第二批解锁	自公司公告最后一笔标的股票过户至本次员工持股计划名下之日起算满 24 个月	50%

员工持股计划的业绩考核：

公司第二期、第三期员工持股计划考核目标相同，包括公司层面指标和个人绩效指标。

（1）公司层面指标

公司第二期、第三期员工持股计划公司层面的解锁考核年度为 2022 至 2023 年两个会计年度， 每个会计年度考核一次，各年度业绩考核目标如下表所示：

解锁期	业绩考核目标
第一个解锁期	2022 年度主营业务收入 70 亿元；或 2022 年净利润 28 亿元
第二个解锁期	公司 2022 年-2023 年累计主营业务收入 150 亿元；或 2022 年-2023 年累计净利润 68 亿元

上述“净利润”指归属于上市公司股东的扣除非经常性损益后的净利润，且以剔除公司实施股权激励计划产生的股份支付费用的净利润为计算依据。

公司将根据解锁期对应考核年度业绩考核目标的完成率（业绩考核指标实际达成率 Rn=实际完成值/业绩考核目标值，R1 指主营业务收入达成率，R2 指净利润达成率），确定公司层面解锁系数（X），具体标准如下：

业绩完成率	公司层面解锁系数（X）
R1≥100%或 R2≥100%	X=100%
100%〉R1≥85%或 100%〉R2≥85%	X=85%
85%〉R1≥70%或 85%〉R2≥70%	X=70%
R1〈70%且 R2〈70%	X=30%

若本员工持股计划第一个解锁期公司业绩完成率未达到 100%，则未解锁的部分权益可递延至第二个解锁期，在第二个解锁期时再行使相应权益。第二个解锁期的业绩完成率仍未达到 100%的，则未解锁的权益不再行使，由持股计划管理委员会收回并择机出售，并以出售该部分股票所获资金与持有人原始出资加利息（按同期银行贷款年利率计算）之和的孰低值返还持有人，剩余的资金归属于公司。

（2）个人绩效指标

本员工持股计划根据公司绩效考核相关制度对个人进行绩效考核，依据个人绩效考核结果确定持有人最终解锁的持股计划份额所涉标的股票数量。每年考核一次，具体如下：

考评结果	A	B	C	D
个人层面可解锁比例	100%	80%	60%	0%

个人当年可解锁标的股票权益数量=个人当年计划解锁标的股票权益数量×公司层面解锁系数（X）×个人层面解锁系数（Y）

2、员工持股计划权益工具公允价值确定主要参数取值如下：

项目	第二期员工持股计划股票	第三期员工持股计划股票	备注
员工持股计划授予日	2022 年 9 月 5 日	2022 年 10 月 10 日	股东大会批准日
员工持股计划授权日的股票价格（元/股）	21.50	18.86	授予日收盘价格
员工持股计受让价格（元/股）	9.85	9.85	股东大会批准日

3、以现金结算的股份支付情况

□适用 ☑不适用

4、股份支付的修改、终止情况

5、其他

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

2、或有事项

（1） 资产负债表日存在的重要或有事项

1. 未决诉讼或仲裁形成的或有事项及其财务影响

（1）2022 年 3 月 4 日，本公司因探矿权合同纠纷事宜被自然人赵卫东起诉，诉讼金额为人民币 1,917.00 万元,并要求由双方合资公司“江西省江鑫矿业发展有限公司”负责证号为“T361200907020*****”的探矿权相关区域内矿藏的开采、加工及开发利用。2022 年 3 月 21 日，本公司收到上述案件江西省宜春市袁州区人民法院《民事裁定书》，裁定冻结本公司名下银行存款人民币 1,950.00 万元。2022 年 12 月 31 日，经法院驳回原告赵卫东的起诉。截止本资产负债表日，公司银行存款 1,950.00 万元仍被法院冻结。

2. 对外提供债务担保形成的或有事项及其财务影响

截止 2023 年 6 月 30 日，本公司为非关联方单位提供保证情况如下：

被担保单位名称	担保事项	金　额	期　限	备注

江苏九龙汽车制造有限公司	为被担保方融资提供信用担保	30,000,000.00	2020.9.14-2023.9.14	
合 计		30,000,000.00		

（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

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

本公司以内部组织结构、管理要求、内部报告制度为依据确定经营分部。本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。

本公司以经营分部为基础确定报告分部，满足下列条件之一的经营分部确定为报告分部：

（1）该经营分部的分部收入占所有分部收入合计的 10%或者以上；

（2）该分部的分部利润（亏损）的绝对额，占所有盈利分部利润合计额或者所有亏损分部亏损合计额的绝对额两者中较大者的 10%或者以上。

按上述会计政策确定的报告分部的经营分部的对外交易收入合计额占合并总收入的比重未达到 75%时，增加报告分部的数量，按下述规定将其他未作为报告分部的经营分部纳入报告分部的范围，直到该比重达到 75%：

（1）将管理层认为披露该经营分部信息对会计信息使用者有用的经营分部确定为报告分部；

（2）将该经营分部与一个或一个以上的具有相似经济特征、满足经营分部合并条件的其他经营分部合并，作为一个报告分部。

分部间转移价格参照市场价格确定，与各分部共同使用的资产、相关的费用按照收入比例在不同的分部之间分配。

（2） 报告分部的财务信息

单位：元

项目	电机公司分部	锂矿公司分部	汽车公司分部	其他公司分部	分部间抵销	合计
一、营业收入	1,029,295,858.04	1,397,065,330.29	6,542,350.78	15,101,177.94	-649,390,458.49	1,798,614,258.56
其中：对外交易收入	631,498,264.60	1,193,861,742.38	5,492,174.61	-32,237,923.03		1,798,614,258.56
分部间交易收入	397,797,593.44	203,203,587.91	1,050,176.17	47,339,100.97	-649,390,458.49	
二、营业费用	-1,176,230,750.22	1,289,001,667.61	342,750,748.16	16,857,914.97	1,281,917,651.43	1,754,297,231.95
其中：折旧费和摊销费	23,268,411.75	68,410,415.21	6,883,943.05	96,182.80		98,658,952.81
三、信用减值损失	47,721,376.97	61,263,553.44	1,457,522.92	46,362.49		110,488,815.82
四、资产减值损失	-1,601,868.53					-1,601,868.53
五、利润总额	2,205,526,608.26	108,063,662.68	-336,208,397.38	-1,756,737.03	-1,931,308,109.92	44,317,026.61
六、所得税费用	10,899,217.87	63,358,659.05	301,214.11		18,766,858.46	93,325,949.49
七、净利润	2,194,627,390.39	44,705,003.63	-336,509,611.49	-1,756,737.03	-1,950,074,968.38	-49,008,922.88
八、资产总额	7,372,628,456.39	4,066,751,797.82	385,615,176.31	51,161,343.79	-5,084,914,812.56	6,791,241,961.75
九、负债总额	1,555,322,137.86	2,097,934,814.25	592,907,153.49	44,774,599.68	-1,702,326,407.74	2,588,612,297.54
十、其他重要的非现金项目						
资本性支出	17,553,887.20	180,716,280.12				198,270,167.32

（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

1. 出售子公司九龙汽车的后续安排

根据公司与扬州市江都区仙女基础设施建设有限公司（以下简称受让方）2019 年 12 月 4 日签订的《关于江苏九龙汽车制造有限公司之股权转让协议》（以下简称“《股权转让协议》”）约定：

（1）公司与九龙汽车相互担保

根据公司第九届董事会第九次会议和公司 2020 年第一次临时股东大会决议，公司与九龙汽车签订融资互保协议。公司承诺继续对九龙汽车现有和存续期内发生的商业银行贷款提供不超过 3 亿元的担保，超过 3 亿元的担保金额，自担保到期后不再继续担保；受让方同意九龙汽车为公司及下属公司提供不超过 3 亿元的担保，互保期限均为本次目标公司股权交割日起 4 年内。

（2）后续九龙汽车股权转让的收益分配安排

自九龙汽车股权交割日起 4 年内，如受让方转让九龙汽车股权，各方确认以届时股权转让价格扣除本次股权转让价格（5.13 亿元）、5.13 亿元的利息（按照受让方持有九龙汽车股权期间银行贷款基准利率计算的利息）及其它交易成本的价格定为股权转让的净收益，由九龙汽车与公司按照 50%：50%进行分配。

上述九龙汽车股权如转让给受让方关联方的，九龙汽车与公司不得参与任何股权转让的收益分配。

（3）九龙汽车出售生产资质的收益分配安排

自九龙汽车股权交割日起 4 年内，如九龙汽车单独出售相关汽车生产资质，各方确认以届时汽车生产资质的出售价格扣减税费等交易成本的价格定为出售生产资质的净收益，由九龙汽车与本公司按照 50%：50%进行分配。

（4）对应收九龙汽车往来款的后续安排

转让九龙汽车时，各方一致确认九龙汽车应付公司及子公司的往来款合计约 4.99 亿元，九龙汽车分四年偿还上述 4.99 亿元往来款，利息计算参照银行定期存款基准利率，合计 3,600.00 万元，具体偿还期限为：2020 年 12 月 31 日之前偿还 1 亿元及利息；2021 年 12 月 31 日之前偿还 1 亿元及利息；2022 年 12 月 31 日之前偿还 1 亿元及利息；2023 年 12 月 31 日之前偿还剩余款项及利息。截至 2023 年 6 月 30 日止，公司及子公司应收九龙汽车（含子公司）款项余额如下：

单位名称	会计科目	余额	备注
本公司	其他应收款	206,147,854.58	-
合计		206,147,854.58	-

8、其他

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	
按单项计提坏账准备的应收账款	934,935.00	0.87%	934,935.00	100.00%		934,935.00	0.23%	934,935.00	100.00%	

其中：										
按组合计提坏账准备的应收账款	105,921,592.42	99.13%	37,895,216.37	35.78%	68,026,376.05	406,387,628.85	99.77%	37,821,663.79	9.31%	368,565,965.06
其中：										
账龄组合	105,921,592.42	99.13%	37,895,216.37	35.78%	68,026,376.05	98,788,148.71	24.25%	37,821,663.79	38.29%	60,966,484.92
合并范围内关联方组合		0.00%				307,599,480.14	75.52%			307,599,480.14
合计	106,856,527.42	100.00%	38,830,151.37		68,026,376.05	407,322,563.85	100.00%	38,756,598.79		368,565,965.06

按单项计提坏账准备：934,935.00

单位：元

名称	期末余额			
	账面余额	坏账准备	计提比例	计提理由
小额汇总	934,935.00	934,935.00	100.00%	预计难以收回
合计	934,935.00	934,935.00		

按组合计提坏账准备：37,895,216.37

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例
1 年以内	48,190,280.25	2,409,514.01	5.00%
1-2 年	15,517,579.79	1,551,757.98	10.00%
2-3 年	9,323,812.41	1,864,762.47	20.00%
3-4 年	549,155.77	274,577.89	50.00%
4-5 年	1,092,320.37	546,160.19	50.00%
5 年以上	31,248,443.83	31,248,443.83	100.00%
合计	105,921,592.42	37,895,216.37	

确定该组合依据的说明：

按组合计提坏账准备：

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例

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	期末余额

1 年以内（含 1 年）	48,190,280.25
1 至 2 年	15,517,579.79
2 至 3 年	9,323,812.41
3 年以上	33,824,854.97
3 至 4 年	549,155.77
4 至 5 年	1,092,320.37
5 年以上	32,183,378.83
合计	106,856,527.42

（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	
单项计提预期信用损失的应收账款	934,935.00					934,935.00
按组合计提预期信用损失的应收账款	37,821,663.79	182,752.67	109,200.09			37,895,216.37
合计	38,756,598.79	182,752.67	109,200.09			38,830,151.37

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

（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：

（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	29,510,800.00	27.62%	2,064,390.00
客户 2	9,620,060.00	9.00%	481,003.00
客户 3	3,102,700.00	2.90%	333,980.00

客户 4	2,530,000.00	2.37%	506,000.00
客户 5	2,400,000.00	2.25%	423,000.00
合计	47,163,560.00	44.14%	

（5） 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

其他说明：

2、其他应收款

单位：元

项目	期末余额	期初余额
应收股利	248,236,634.53	38,236,634.53
其他应收款	747,812,890.14	581,811,150.28
合计	996,049,524.67	620,047,784.81

（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
江西江特矿业发展有限公司	210,000,000.00	
杭州米格电机有限公司	19,000,000.00	19,000,000.00
天津市西青区华兴电机制造有限公司	19,236,634.53	19,236,634.53
合计	248,236,634.53	38,236,634.53

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
保证金	683,086.20	787,500.00
备用金	2,684,379.00	816,412.00
资金拆借	209,913,060.26	325,349,446.28
关联方资金	631,396,543.37	421,133,560.02
其他	3,703,740.61	2,200,187.95
合计	848,380,809.44	750,287,106.25

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)	
2023 年 1 月 1 日余额		167,417,386.47	1,058,569.50	168,475,955.97
2023 年 1 月 1 日余额在本期				
本期计提	250,078.09	5,400.00		255,478.09
本期转回		-68,163,514.76		-68,163,514.76
2023 年 6 月 30 日余额	250,078.09	99,259,271.71	1,058,569.50	100,567,919.30

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	期末余额
1 年以内（含 1 年）	307,534,322.64
1 至 2 年	191,362,687.89
2 至 3 年	91,151,339.91

3 年以上	258,332,459.00
3 至 4 年	237,822,663.26
4 至 5 年	6,287,612.74
5 年以上	14,222,183.00
合计	848,380,809.44

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	
单项计提坏账准备的其他应收款	1,058,569.50					1,058,569.50
按组合计提坏账准备的其他应收款	167,417,386.47	255,478.09	68,163,514.76			99,509,349.80
合计	168,475,955.97	255,478.09	68,163,514.76			100,567,919.30

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：

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
客户 1	其他	206,147,854.58	1 至 4 年	24.29%	98,158,802.29
客户 2	关联方资金	179,251,053.47	1 至 4 年	21.13%	
客户 3	关联方资金	105,716,697.46	1 年以内	12.46%	
客户 4	关联方资金	82,686,164.38	1-2 年	9.75%	
客户 5	关联方资金	44,927,407.34	1 年以内	5.30%	
合计		618,729,177.23		72.93%	98,158,802.29

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

7） 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

其他说明：

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	3,413,362,676.68		3,413,362,676.68	3,299,377,216.68		3,299,377,216.68
合计	3,413,362,676.68		3,413,362,676.68	3,299,377,216.68		3,299,377,216.68

（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		
宜春市巨源锂能矿业有限公司	11,900,000.00					11,900,000.00	
江西江特矿业发展有限公司	1,862,928,407.39					1,862,928,407.39	
天津市西青区华兴电机制造有限公司	51,051,178.62					51,051,178.62	
宜春市袁州区现代农业科技示范园有限公司	1,000,000.00	6,010,000.00				7,010,000.00	
江西宜春客车厂有限公司	316,420,000.00					316,420,000.00	
杭州米格电机有限公司	600,000,000.00					600,000,000.00	
宜春邦富电商文化创业园有限公司	9,600,000.00					9,600,000.00	
上海江智汽车技术有限公司	22,220,000.00					22,220,000.00	

德国尉尔电机及能源技术有限公司	323,257,630.67	2,975,460.00				326,233,090.67	
江西江特电机有限公司	100,000,000.00	100,000,000.00				200,000,000.00	
尉尔（杭州）技术有限公司	1,000,000.00					1,000,000.00	
新疆江仑新能源有限公司		5,000,000.00				5,000,000.00	
合计	3,299,377,216.68	113,985,460.00				3,413,362,676.68	

（2） 对联营、合营企业投资

单位：元

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	权益法下确认的投资损益	其他综合收益调整	其他权益变动	宣告发放现金股利或利润	计提减值准备	其他		
一、合营企业											
二、联营企业											

（3） 其他说明

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	309,412,135.90	161,750,552.29	90,175,710.90	51,317,280.11
其他业务	43,642,428.49	41,999,155.37	28,708,306.85	27,777,816.50
合计	353,054,564.39	203,749,707.66	118,884,017.75	79,095,096.61

收入相关信息：

单位：元

合同分类	分部 1	分部 2		合计
商品类型				353,054,564.39
其中：				
碳酸锂				273,504,424.74
锂矿采选				14,128,200.15
电机产品				15,764,807.26
汽车产业				
其他主营产品				6,014,703.75
其他业务				43,642,428.49
按经营地区分类				
其中：				
内销				353,054,564.39
外销				

市场或客户类型				
其中：				
合同类型				
其中：				
产品销售合同				344,922,428.09
租赁合同				8,132,136.30
按商品转让的时间分类				
其中：				
在某一时点转让				353,054,564.39
在某一时刻内转让				
按合同期限分类				
其中：				
按销售渠道分类				
其中：				
合计				

与履约义务相关的信息：

本公司在履行了合同中的履约义务，即在客户取得相关商品或服务控制权时，按照分摊至该项履约义务的交易价格确认收入。

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 3,491,255.32 元，其中，元预计将于年度确认收入，元预计将于年度确认收入，元预计将于年度确认收入。

其他说明：

5、投资收益

单位：元

项目	本期发生额	上期发生额
成本法核算的长期股权投资收益	1,948,000,000.00	33,511,428.74
可供出售金融资产在持有期间的投资收益	4,332,255.24	
合计	1,952,332,255.24	33,511,428.74

6、其他

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（包括已计提资产减值准备的冲销部分）	-214,938.50	
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）	6,026,677.87	
计入当期损益的对非金融企业收取的资金占用费	10,304,245.32	
委托他人投资或管理资产的损益	4,321,225.91	
因不可抗力因素，如遭受自然灾害而计提的各项资产减值准备	0.00	
债务重组损益	-2,366,000.00	
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	1,559,357.00	
单独进行减值测试的应收款项减值准备转回	53,458,921.90	
除上述各项之外的其他营业外收入和支出	-307,718.41	
其他符合非经常性损益定义的损益项目	20,825.05	
减：所得税影响额	12,786,048.93	
少数股东权益影响额	-13,464.90	
合计	60,030,012.11	--

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	-1.25%	-0.03	-0.03
扣除非经常性损益后归属于公司普通股股东的净利润	-2.68%	-0.07	-0.07

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

4、其他