

Huizhou Yiwei Lithium Energy Co.

Annual Report 2023

2024-042

April 2024

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 guarantee that the contents of the annual report are true, accurate and complete, and that there are no false records, misleading statements or material omissions, and that they shall bear individual and joint legal liabilities.

The head of the company, Liu Jincheng, the person in charge of accounting work, Jiang Min, and the head of the accounting organization (accounting officer in charge), Jiang Min, declared: to ensure the truthfulness, accuracy and completeness of the financial report in this annual report.

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

In this annual report, the Company has set forth in detail the relevant risk factors and countermeasures that may occur in the future, which are described in detail in "Section III - Management's Discussion and Analysis", "XI - Prospects for the Company's Future Development", "(II) Risks to which the Company may be exposed". For details, please refer to "(II) Risks the Company may face" in "XI. Prospects of the Company's future development" in "Section III.

The profit distribution proposal approved by the Board of Directors is as follows: 2,040,763,736 shares as the basis for the distribution of the Company's profit.

The Company will distribute a cash dividend of RMB5.00 (tax included) for every 10 shares and 0 bonus shares (tax included) to all shareholders.

The capital reserve was increased by 0 share for every 10 shares held.

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) The original audit report containing the seal of the accounting firm and the signature and seal of the certified public accountant.
(iii) Original copies of all corporate documents and announcements that have been publicly disclosed during the reporting period.
(iv) Annual reports published on other stock markets.
The place where the above pro forma documents will be filed: the office of the Board of Directors of the Company.

an explanation of the meaning of words or phrases

definitional items	point at or to	Interpretation content
The Company, Inc., YWL, Listed Companies	point at or to	Huizhou Yiwei Lithium Energy Co.
financial statements	point at or to	Huizhou Everest Lithium Energy Corporation and Subsidiaries
Controlling Shareholder, Yewei Holdings	point at or to	Tibet Yiwei Holding Co.
actual controller	point at or to	Liu Jincheng, Luo Jinhong
Jinyuan Automation	point at or to	Huizhou Jinyuan Precision Automation Equipment Co.
EVERYTHING POWER	point at or to	Hubei Yiwei Power Co.
Eversheds Sainz	point at or to	Guangdong Yiwei Sainz New Energy System Co.
Jingmen Genesis	point at or to	Jingmen Yiwei Chuangneng Lithium Battery Co.
Huizhou Tronergy	point at or to	Huizhou Yiwei Chuangneng Battery Co.
EVEREST Energy Storage	point at or to	Wuhan Yiwei Energy Storage Co.
Billion Weft Collective Energy (BWCE), Chinese company specializing in energy conservation	point at or to	Huizhou Yiwei Collective Energy Co.
Billion Wealth International	point at or to	EVERWELL INTERNATIONAL INDUSTRIES, INC. (U.S.A.)
Billionaire's Asia	point at or to	Eversheds Asia Limited (Hong Kong)
EVERYWHERE HONG KONG	point at or to	EVERWEALTH POWER HONG KONG LIMITED
Ningbo Chuangneng	point at or to	Ningbo YWT Lithium Battery Co.
Huizhou Yiwei Power	point at or to	Huizhou Yiwei Power Battery Co.
Vouant	point	Wuhan Vuantech Co.

	at or to	
EBIL	point at or to	eve battery investment ltd.
EVERYTHING GERMANY	point at or to	EVE Germany GmbH
Everest Lincean (Taiwan slang)	point at or to	Jiangsu Yiwei Linyang Energy Storage Technology Co.
Jinhai Lithium	point at or to	Jinhai Lithium (Qinghai) Co.
Chengdu LiWei Lithium	point at or to	Chengdu Yiwei Lithium Energy Co.
Qinghai Yiwei	point at or to	Qinghai Yiwei Lithium Energy Co.
Billionwell Malaysia	point at or to	EVE Energy Malaysia Sdn. Bhd.
Qujing Yiwei	point at or to	Qujing Yewei Lithium Energy Co.
Yuxi Yiwei	point at or to	Yuxi Yiwei Lithium Energy Co.
Shenyang Yiwei	point at or to	Shenyang Yiwei Lithium Energy Co.
Chengdu Yiwei Power	point at or to	Chengdu Yiwei Power Co.

Yijie lithium	point at or to	Yunnan Yijie Lithium Co.
EVEREST SINGAPORE	point at or to	EVE ENERGY PTE. LTD.
Hungary	point at or to	EVE Power Hungary Kft.
EVERYWHERE USA	point at or to	EVE ENERGY US Holding LLC
Billionaire Ireland	point at or to	eve energy island holding limited
Huafei Nickel and Cobalt	point at or to	Huafei Nickel & Cobalt (Indonesia) Co.
SKI	point at or to	SK Innovation Co., Ltd.
PKL	point at or to	PEMAJU KELANG LAMA SDN.BHD.
Powin	point at or to	POWIN, LLC.
ABS	point at or to	American Battery Solutions
EA	point at or to	Energy Absolute Public Company Limited
Electrified Power	point at or to	electrifield power holdco llc
Daimler Truck	point at or to	daimler trucks & buses us holding llc
PACCAR	point at or to	PACCAR INC
Rimac	point at or to	RIMAC TECHNOLOGY d.o.o.
GM	point at or to	General Motors Co.
Smallville International	point at or to	Smoore International Holdings Limited (SIHL)
Huizhou Jinquan	point at or to	Huizhou Jinquan New Energy Material Co.
Jinquan New Material	point at or to	Hubei Jinquan New Material Co.
The Moore Brothers	point at or to	Shenzhen Moore Brothers Marketing Co.
New Energy	point	Huizhou Yiwei New Energy Co., Ltd. (formerly known as: Guangdong

	at or to	Yiwei New Energy Automobile Co., Ltd.)
Betray (name)	point at or to	Betray (Jiangsu) New Material Technology Co.
Changzhou Betray	point at or to	Changzhou Betray New Material Technology Co.
Delphinium	point at or to	Shenzhen Defang Nano Technology Co.
De Fang Yi Wei	point at or to	Qujing De Fang Yi Wei Co.
Enjie	point at or to	Yunnan Enjie New Material Co.
Enjie New Materials	point at or to	Hubei Enjie New Material Technology Co.
SK New Energy	point at or to	SK New Energy (Jiangsu) Co.
Mercedes Benz	point at or to	Mercedes-Benz Group AG (formerly: Daimler AG)
Greenmay	point at or to	Greenmax Corporation
Zhongke Electric	point at or to	Hunan Zhongke Electric Co.
Zhongke Star City	point at or to	Yunnan Zhongke Xingcheng Graphite Co.
Blue Dawn Technology	point at or to	Xi'an Lanxiao Technology New Material Co.
Varta (city in Finnmark, Norway)	point at or to	VARTA Microbattery GmbH

TWS	point at or to	True Wireless Bluetooth Headset
Qujing Economic Development Zone Management Committee	point at or to	Qujing Economic and Technological Development Zone Management Committee
Jingmen High-tech Zone Management Committee	point at or to	Jingmen High-tech Industrial Development Zone Management Committee
Chengdu Economic Development Zone Administrative Committee	point at or to	Chengdu Economic and Technological Development Zone Management Committee
China securities regulatory commission CSRC	point at or to	China Securities Regulatory Commission (CSRC)
dealer association	point at or to	China Association of Interbank Market Dealers
EV Tank	point at or to	The world's leading authoritative third-party organization focusing on new energy vehicles, energy storage, smart cars, new energy and its related industry chain research
Canalys	point at or to	The world's leading independent analyst of the technology market, dedicated to providing clients with global insights and local perspectives.
SNE Research	point at or to	Korean consulting firm in the new energy sector, providing global market research and consulting services in the battery industry
SMM	point at or to	Shanghai Nonferrous Metals Network
InfoLink	point at or to	InfoLink Consulting, provides global market research and consulting services in the energy storage industry
GGII	point at or to	GGSI Lithium Research Institute, a professional research institute focusing on lithium-ion batteries and other emerging industries.
Wärtsilä	point at or to	WärtsiläEnergy Storage, Inc, a global leader in providing advanced technology and complete lifecycle solutions to the marine and energy markets
S&P IHS	point at or to	IHS Global Pte. Led., a division of S&P Global Commodity insights, provides global market research and consulting services in the energy storage industry
lithium primary battery	point at or to	Batteries designed to be non-rechargeable with lithium metal as the negative electrode, including lithium-thionyl chloride batteries, lithium-manganese dioxide batteries, lithium-iron batteries, and other lithium disposable batteries.
lithium ion battery	point at or to	Secondary batteries that store and release electrical energy by cycling lithium ions between the positive and negative electrodes.
Consumer lithium-ion batteries	point at or to	Lithium-ion batteries for cell phones, tablet computers, smart wearable devices, Bluetooth speakers, electronic atomizers, power tools, electric bicycles and other consumer electronics products
Power Battery, Energy Storage Battery	point at or to	Lithium-ion batteries are used in higher voltage and higher current conditions through series and parallel connection. It is a new type of high-energy battery characterized by high energy, high cell voltage, wide operating temperature range and long storage life, and is widely used in electric vehicles and energy storage.
lithium iron phosphate battery	point at or to	Battery products using mainly lithium iron phosphate as cathode material

ternary battery (PRC)	point at or to	Battery products with nickel, cobalt, manganese, or compounds of nickel, cobalt, and aluminum as the main cathode materials
Electronic Nebulizer	point at or to	Also known as "atomized e-cigarettes", this means that the tobacco oil is vaporized into smoke through various vaporization methods.
battery capacitor	point at or to	Components with energy density characteristics of batteries and capacitance characteristics of supercapacitors
report period	point at or to	January 1, 2023 to December 31, 2023
Yuan, million dollars, billion dollars	point at or to	RMB yuan, RMB million, RMB billion

Note: Differences between some of the totals in the present report and the sum of direct additions, if any, are due to rounding.

Section II. Company profile and key financial indicators

I. Company information

stock short form	Everest Lithium (lithium-ion battery)	stock code (computing)	300014
Chinese name of the company	Huizhou Yiwei Lithium Energy Co.		
Chinese abbreviation of the company	Everest Lithium (lithium-ion battery)		
Foreign name of the company (if any)	EVE Energy Co., Ltd.		
Abbreviation of the company's foreign name (if any)	EVE		
Legal representative of the company	Liu Jin Cheng (1917-1989), Mao Zedong's second wife		
registered address	No. 38, Huifeng 7 Road, Zhongkai Hi-tech Zone, Huizhou City, Guangdong Province, China		
Postal code of registered address	516006		
Historical changes in the company's registered address	not have		
business address	No. 38, Huifeng 7 Road, Zhongkai Hi-tech Zone, Huizhou City, Guangdong Province, China		
Postal code of office address	516006		
Company Website	www.evebattery.com		
e-mail address	ir@evebattery.com		

II. Contact person and contact information

	secretary to the board	Securities Representative
name and surname	Jiang Min	Yang Huiyan
contact address	No. 38, Huifeng 7 Road, Zhongkai Hi-tech Zone, Huizhou City, Guangdong Province, China	No. 38, Huifeng 7 Road, Zhongkai Hi-tech Zone, Huizhou City, Guangdong Province, China
telephones	0752-5751928	0752-2605878
telex	0752-2606033	0752-2606033

e-mail address	ir@evebattery.com	ir@evebattery.com

III. Disclosure of information and place of availability

Website of the stock exchange where the company discloses its annual report	Securities Times, China Securities Journal, Shanghai Securities News
Name and website of the media in which the company discloses its annual report	www.cninfo.com.cn
Place where the company's annual report is filed	Office of the Board of Directors of the Company

IV. Other relevant information

Accounting firm engaged by the Company

Name of accounting firm	Yung Shing Certified Public Accountants (Special General Partnership)
Accounting Firm Office Address	901-22 to 901-26, Foreign Trade and Economic Cooperation Building, No. 1, No. 22 Fuchengmenwai Avenue, Xicheng District, Beijing, P.R. China
Name of signatory accountant	Shen Chong, Mao Caiyu

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

☑Applicable ☐Not Applicable

Name of Sponsor	Sponsor's Office Address	Name of Sponsor Representative	Period of continuous supervision
CITIC Securities Co.	CITIC Securities Building, No. 48 Liangmaqiao Road, Chaoyang District, Beijing, China	Shi Songxiang, Qiu Sichen	May 21, 2019 to December 31, 2024

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

☐ Applicable ☑ Not applicable

V. Key accounting data and financial indicators

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

Yes ☑No

	2023	2022	Increase/decrease in the current year over the previous year	2021
Operating income (dollars)	48,783,587,175.86	36,303,947,808.53	34.38%	16,899,804,086.38
Net profit attributable to shareholders of listed companies (yuan)	4,050,174,699.52	3,508,963,827.40	15.42%	2,905,792,903.68
Net profit attributable to shareholders of listed companies after extraordinary gains and losses (yuan)	2,755,014,231.81	2,695,027,129.97	2.23%	2,547,115,324.40
Net cash flows from operating activities ($)	8,676,259,761.12	2,860,220,008.15	203.34%	1,862,853,924.53
Basic earnings per share ($/share)	1.98	1.84	7.61%	1.54
Diluted earnings per share ($/share)	1.97	1.83	7.65%	1.54
Weighted average return on net assets	12.48%	17.46%	-4.98%	18.11%
	2023 year-end	End of 2022	Increase/decrease at the end of the year over the end of the previous year	End of 2021
Total assets ($)	94,355,337,998.71	83,637,813,181.68	12.81%	44,533,907,483.44
Net assets attributable to shareholders	34,732,863,672.10	30,413,450,627.49	14.20%	17,934,166,249.88

of listed companies ($)				

The lower of the net profit before or after extraordinary gains or losses of the company in the last three fiscal years is negative, and the audit report of the last year shows that there is uncertainty about the company's ability to continue as a going concern.

Yes ☑No

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

Yes ☑No

VI. Quarterly key financial indicators

Unit: Yuan

	first quarter (of financial year)	second quarter (of financial year)	third quarter (of financial year)	fourth quarter (of financial year)
revenues	11,185,548,136.17	11,790,174,772.87	12,553,114,575.62	13,254,749,691.20
Net profit attributable to shareholders of listed companies	1,139,709,769.51	1,011,214,264.93	1,273,465,198.66	625,785,466.42

Net profit attributable to shareholders of listed companies after extraordinary gains and losses	611,760,661.23	644,652,614.21	898,777,892.90	599,823,063.47
Net cash flows from operating activities	979,913,659.77	2,320,553,878.59	2,058,181,780.53	3,317,610,442.23

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

Yes ☑No

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

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

☐ Applicable ☑ Not applicable

There 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.

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

☑Applicable ☐Not Applicable

Unit: Yuan

sports event	2023 Amount	2022 Amount	2021 Amount	clarification
Gains and losses on disposal of non-current assets (including elimination of provision for impairment of assets)	-40,949,706.39	-22,521,321.67	-45,078,033.23	
Government grants recognized in profit or loss for the current period (except for government grants that are closely related to the Company's normal business operations, in line with national policies, enjoyed in accordance with defined criteria, and have a continuing impact on the Company's profit or loss)	1,477,789,958.50	1,021,110,757.04	377,846,795.64	

Gains and losses from changes in fair value of financial assets and liabilities held by non-financial corporations and gains and losses from the disposal of financial assets and liabilities, except for effective hedging operations related to the Company's normal business operations	-154,858,622.62	-128,553,526.00	43,563,385.00	
Occupancy fees charged to non-financial corporations included in profit or loss for the period	85,196,068.76	102,951,617.93	16,514,730.12	
Gains and losses on entrusted investments or management of assets	106,212,169.09		17,801,497.35	
Debt restructuring gains and losses			31,801,934.07	
Non-operating income and expenses other than those listed above	9,526,198.37	2,234,966.24	-10,959,080.01	
Less: Income tax effect	224,335,375.85	147,838,230.12	65,267,339.97	
Impact of minority interests (after tax)	-36,579,777.85	13,447,565.99	7,546,309.69	
add up the total	1,295,160,467.71	813,936,697.43	358,677,579.28	--

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

Section III. Management discussion and analysis

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

The Company is required to comply with the disclosure requirements in respect of "Businesses related to the lithium-ion battery industry chain" as set out in "No. 4 of the Shenzhen Stock Exchange's Self-disciplinary Supervisory Guidelines for Listed Companies - Disclosure of Information on the GEM Industry".

The company's main business is the research, development, production and sales of consumer batteries (including lithium primary batteries, small lithium-ion batteries and cylindrical batteries) power batteries (including new energy vehicle batteries and their battery systems) and energy storage batteries.

(i) Consumer battery industry

Consumer batteries mainly serve the consumer and industrial sectors, serving markets such as smart metering, smart security, smart transportation, Internet of Things, smart wearable, power tools, etc., and are one of the key energy components to support the Internet of Everything.

Consumer battery segment, traditional consumer demand in the field of overall steady increase, emerging electronics field significant incremental, segmented market potential, application scenarios continue to enrich, pulling the rapid growth of demand for lithium batteries. According to Ai Media Consulting forecast, the global smart meter market space will grow from $11.9 billion in 2022 to $15.2 billion in 2026, with a CAGR of 6.3%. Smart retail, smart healthcare, and automotive electronics have broad application scenarios and high market potential. As for the smart wearable market, according to Canalys, the growth rate of global wearable wristband devices will reach 10% in 2024, and the AR/VR market is in a period of rapid product iteration and development, and the outbreak of the AI industry and the successive launch of heavyweight AR/VR products by headline consumer electronics enterprises will promote the accelerated infiltration of AR/VR devices into the scene of intelligent life. In addition, with the popularity of the global green travel concept and the promotion of carbon reduction policies of governments, overseas two-wheeled vehicle electrification is in a rapid growth stage, driving the rapid growth of lithium battery demand in the travel market; low rate of domestic electric two-wheeled vehicle lithium, with the rationalization of the price of lithium battery upstream materials will accelerate the process of lithium electrification, driven by the growth of demand for lithium batteries. Tools market through the industry inventory period, lithium battery demand has been steadily picking up, with the European and American countries attaching increasing importance to environmental protection, lithium alternative space is vast. Cleaning equipment, with the increase in demand for intelligent home cleaning, 2023 floor scrubber and all-purpose base station type sweeping robot and other large suction, all-in-one product sales to maintain rapid growth, driven by the market demand for high-power, high-capacity lithium batteries, the market has a broad space for development.

(ii) Power battery industry

Power batteries are used in new energy passenger cars, commercial vehicles, engineering power and other fields. At present, the development of new energy has become a global consensus, under the common goal of global carbon peak and carbon neutral, countries have launched a series of strategic support policies such as fuel vehicle sales ban timetable, accelerating the trend of electrification of the global automobile industry, and the prospect of new energy automobile industry is broad. According to GGII forecast, global new energy vehicle sales are expected to exceed 18 million units in 2024, and the global automobile electrification penetration rate will be close to 20%, and it is expected that China's new energy vehicle sales will reach 11.5 million units (including exports) in 2024, and the electrification penetration rate is expected to exceed 37%. Among them, the sales volume of new energy passenger cars will be 11 million, and the electrification penetration rate is expected to exceed 40%.

High year-on-year growth in global new energy vehicle sales and power battery installations indicates that

the global electrification process is still accelerating, further boosting the demand for power batteries.GGII forecasts that China's power battery shipments will exceed 820GWh in 2024, a 20% increase from 2023.

(iii) Energy storage battery industry

Under the guidance of the "dual carbon" goal, countries around the world are gradually increasing the scale of clean energy installed capacity and building a new type of power system based on wind and new energy. Energy storage system can play a role in the generation side of frequency regulation, reduce the rate of abandoned wind, abandoned light; in the grid side of peak shaving, smoothing the grid output; in the user side of the application scene is gradually rich, in the industrial and commercial energy storage, household energy storage, communication base station and other areas of application is gradually expanding. With the landing of China's wind power installed strong with energy storage policy as well as China's energy storage and power spot market is gradually improved, China's power energy storage profit model is expected to open, profit will continue to improve, energy storage will be gradually from the policy strong with the market driven development stage, is expected to usher in high-speed development.

Along with the approaching interest rate cut cycle in major economies in Europe and the United States, the cost-effectiveness of energy storage is expected to become more prominent, and the North American large storage market is expected to usher in greater demand resilience, and European household storage is also expected to usher in incremental installed demand after experiencing a longer de-stocking cycle. In addition, with the acceleration of global digital transformation, arithmetic power, as the core of new productivity, is increasingly driving the rapid development of data centers and supercomputing centers. The rapid development of arithmetic power has given rise to a large demand for energy storage technologies and products, opening up new market space for the application of energy storage products, while the use of energy storage products helps data centers and supercomputing centers to achieve improved energy efficiency.

According to InfoLink's forecast, the global shipment of energy storage batteries will grow at a rate of 35% to reach 266GWh in 2024, and according to S&P IHS's forecast, the new demand in the global energy storage market is expected to grow at a compound annual growth rate of 38.4% from 2023 to 2027, and the new demand is expected to break through 1TWh in 2028, entering the TWh era.

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

The Company is required to comply with the disclosure requirements in respect of "Businesses related to the lithium-ion battery industry chain" as set out in "No. 4 of the Shenzhen Stock Exchange's Self-disciplinary Supervisory Guidelines for Listed Companies - Disclosure of Information on the GEM Industry".

The company's main business is the research, development, production and sales of consumer batteries (including lithium primary batteries, small lithium-ion batteries and cylindrical batteries) power batteries (including new energy passenger car batteries and their battery systems) and energy storage batteries.

Consumer batteries are mainly used in the consumer and industrial sectors, serving markets such as smart metering, smart living, automotive electronics, smart security and asset tracking, smart healthcare, resource monitoring, smart wear, power tools, electric two-wheelers, clean appliances, portable energy storage, etc., and are one of the key energy components to support the Internet of Everything.

Power battery mainly serves in the field of new energy vehicles, serving markets including new energy passenger cars, commercial vehicles, engineering power, etc., which is an important link to support green mobility and low-carbon transportation.

Energy storage battery mainly serves in the field of energy storage, serving markets including electric power storage, industrial and commercial energy storage, household energy storage, communication energy storage, data center power backup, ship power, etc. It is an important energy system to support the energy Internet.

(i) Main business of the Company

1. Strategic positioning of the company

The company continues to focus on high-end lithium battery technology and products, to "create the most creative lithium battery leading enterprises, to make outstanding contributions to the sustainable development of mankind" as the vision of corporate development.

The company adheres to the strategy of high-quality development, continue to maintain the leading position of consumer batteries in a number of market segments; power batteries and energy storage batteries have completed the first phase of production capacity construction and began to enter the production capacity release period, the company will continue to maintain the research and development of new technologies and new products, to support the rapid growth of the business.

The company adheres to the principle of "safety and reliability is the natural attribute of lithium battery", serves for the Internet of Everything and the Energy Internet, provides energy solutions for all kinds of "electrification, cordless", and makes due contribution to the sustainable, healthy and rapid development of China's battery industry!

2. Main products and their applications

(1) Consumer batteries

①Lithium primary battery

Main products: Lithium-thionyl chloride batteries, lithium-manganese dioxide batteries, battery capacitors (SPC), composite power supplies ES, etc.

Application areas: all kinds of smart meters, automotive electronics, intelligent security, intelligent medical care, location tracking, resource monitoring and other IoT applications. The company's lithium primary battery products are in a leading position in the industry, and is the main supplier of many mainstream downstream customers.

②Small lithium-ion batteries

Main products: small soft pack batteries, bean batteries.

Application areas: electronic atomizers, wearable devices, mobile power, true wireless bluetooth headset (TWS), etc.

The Company's small soft pack batteries are mainly used in electronic nebulizers, wearable devices, Bluetooth devices and other IoT terminals. The company has established in-depth cooperative relationships with top-ranked companies at home and abroad in the electronic nebulizer market and wearable device market to provide them with high-quality products and services. Meanwhile, the company has laid out the research and development of lithium metal secondary batteries and semi-solid state batteries to meet the future demand of the middle and high-end consumer market.

③Cylindrical batteries

Main products: 18650 and 21700 cylindrical ternary batteries, 33140 and 40135 cylindrical lithium iron phosphate batteries and battery packs. Applications: power tools, gardening tools, electric two-wheeled vehicles, cleaning equipment, portable energy storage, smart home, etc.

The Company's cylindrical ternary batteries have expanded consumer application scenarios. After successfully entering the high-end customer market for power tools and electric two-wheeled vehicles, the Company has opened up a number of market segments relying on its high quality and brand influence; at the same time, the Company has carried out product customization to bind customers in depth, and has continued to increase its market share. During the reporting period, the Company released the all-pole 21700 40PL and high-capacity 21700 58E products to meet the performance requirements of different application scenarios. In addition, the company actively explores overseas markets and customers, improves the layout of overseas production capacity, and the Malaysian factory is under steady construction. At present, the company's cylindrical lithium iron phosphate battery production capacity has formed a scale advantage, with a rich product series, which can provide a comprehensive solution for the light power and portable energy storage market. In addition, based on the application advantages of cylindrical batteries, the company has released the "Linju" series for the two-wheeled vehicle market.

The company's battery products have helped the transformation of light-duty electric vehicles into green and low-carbon vehicles. In the future, the company will continue to consolidate its advantageous position in the downstream areas of power tools, garden tools, electric two-wheeled vehicles, cleaning equipment, portable energy storage and so on.

(2) power cell

Main products: square lithium iron phosphate batteries, soft pack ternary batteries, square ternary batteries, 46 series large cylindrical batteries, modules, BMS and battery systems. Application areas: solutions for new energy passenger cars, commercial vehicles, engineering power, etc., which can meet the needs of different types of customers.

The company's power batteries are mainly ternary and lithium iron phosphate systems. Passenger car solutions have 46950, 12V, 48V and other ace products, which can be adapted to a wide range of cars, SUVs, MPVs and other models; commercial vehicle solutions cover buses, pure electric and hybrid heavy trucks, special purpose vehicles, logistics vehicles, loaders, excavators, aerial work platforms and other fields. After years of development, the company's power battery production capacity has begun to take shape, the scale effect began to appear, especially in the field of new energy passenger cars, business development has been rapid, the company has entered the supply chain of the international first-class passenger car enterprises, and with the domestic leading electric vehicle manufacturers to reach a cooperation, the products have realized the batch supporting.

(3) Energy storage batteries

Main products: large lithium iron batteries, square lithium iron batteries, cylindrical lithium iron batteries, from the cell, battery pack, system to BMS and other products and solutions. Application areas: electric power storage, industrial and commercial energy storage, household energy storage, communication energy storage, data center power backup, ship power, etc.

The company has always insisted on creating benefits and value for customers, and has gained the trust and support of customers, has a solid base of high-quality customers, and has entered into cooperation with international and domestic first-tier new energy companies. Domestically, the company has participated in the smart grid construction of the State Grid and China Southern Power Grid, joined hands with Jiangsu Linyang Energy Co., Ltd. and Sunny Power Co., Ltd. to set up an energy storage battery project, and overseas, the company has signed strategic cooperation agreements with POWIN, Wärtsilä, and ABS respectively; and participated in the shareholding of Watt Energy Co., Ltd. to build a new platform for energy storage.

(ii) Key drivers of performance

1、Consumer battery application scenarios continue to enrich and diversify

In the consumer battery segment, the company's products have a market-leading position and obvious competitive advantages. Among them, the sales and exports of lithium primary batteries have ranked first in China for 8 consecutive years. During the reporting period, the Company's battery capacitor (SPC) products were awarded the title of "2023 National Manufacturing Individual Champion", which further strengthened the Company's core competitiveness in the field of consumer batteries. Small lithium-ion batteries focus on the strategy of large customers has been effective, has realized the consumer electronics, electronic atomization and other application markets at home and abroad the head of the customer mass production delivery, new market expansion is smooth. Cylindrical batteries, relying on high quality, brand influence, and production capacity advantages, have opened up a number of market segments, and market share has steadily increased.

2, new energy vehicle penetration rate increase drive battery shipment growth

Against the backdrop of the development of new energy vehicles vigorously advocated by major economies around the world, the global lithium power battery market has maintained a high growth trend in shipments in recent years. According to EV Tank, global new energy vehicle sales will reach 14.653 million units

in 2023, a year-on-year growth of 35.4%, of which China's new energy vehicle sales will reach 9.5 million units, a year-on-year growth of 35.4%.

9.495 million vehicles, accounting for 64.8% of global sales. Along with the rapid increase in the penetration rate of global new energy vehicles, the shipment of power batteries continues to grow.

According to SNE Research, the global power battery installed capacity will be 705.5GWh in 2023, with a year-on-year growth of 38.6%. There are 6 Chinese companies among the top 10 global power battery installations, with a market share of 63.5%. Benefiting from the growth of the industry, the company's power battery shipments also continue to grow.

3, domestic and overseas strong demand for installed capacity to promote the rapid growth of energy storage battery shipments

Countries around the world in the "carbon peak, carbon neutral" target development, accelerate the promotion of the energy system from fossil fuels to wind clean energy transformation and upgrading, the construction of new wind and new energy-based power system. In order to calm the power fluctuation after the large-scale wind and light installation grid, there is an urgent need for large-scale energy storage. 2023, lithium material prices continue to decline, further opening up the growth space of the energy storage market. China's dual-carbon goal, the domestic peak-to-valley price difference, the U.S. IRA Act and the European Net Zero Industrial Act, provide long-term sustainable impetus for the development of the global energy storage industry. According to InfoLink's data, the global energy storage core shipment scale will reach 196.7GWh in 2023.

III. Analysis of core competencies

The company is one of the few leading lithium battery platform companies in the industry that masters the core technologies of consumer, power and energy storage batteries at the same time, and adheres to the concept of promoting high-quality development through scientific and technological innovation, and obtains a dominant position in the market by mastering the core technologies. The company's in-depth layout of all-form lithium battery technology and production capacity, has formed a lithium primary battery, soft pack ternary, square ternary, cylindrical ternary, square LiFePO4, cylindrical LiFePO4 and other all-form lithium battery spectrum, and in the 46 series of large cylindrical batteries, large-capacity LiFePO4 battery technology route to take the lead in the layout of the launch of the relevant products and has become a representative of the company's advanced battery technology products. The company has realized 8 consecutive years of sales and output of lithium primary batteries.

In 2023, the shipments of energy storage battery will rank third in the world, and the domestic shipments of power battery in 2023 will rank among the top five in China.

1、Technology R&D Advantage

As a global lithium battery head enterprise, the company has always adhered to the development driven by technological innovation to build a comprehensive solution for consumer batteries, power batteries and energy storage batteries. Since its inception, the company has insisted on scientific and technological innovation to continuously improve the core competitiveness of enterprises.

The founder and chairman of the company, Dr. Jincheng Liu, started researching batteries in the 1980s and has more than 30 years of experience in the field. The company has established an R&D system consisting of the Science and Technology Committee, the Central Research Institute, and the research institutes. The Science and Technology Committee is the decision-making body of the R&D system, the Central Research Institute is responsible for basic research and cutting-edge technology pre-research, and the research institutes are responsible for technology research and development in specialized fields, thus forming a mechanism of technological support and sharing for the business BGs and the subsidiaries. The company has cultivated a R&D team of over 5,000 people, has a high-level research institute of 230,000 square meters, and has built 19 large-scale R&D laboratories and pilot lines. By strengthening the transformation of achievements and responding to downstream demands quickly, the company has formed an enterprise technology development system that adapts to the needs of market competition and enterprise development.

Relying on the advanced scientific research platform and internationalized and systematic technical team, the company has overcome a number of lithium battery core technologies, and has won five China Patent Award of Excellence, one Guangdong Province Patent Silver Award, three Guangdong Province Patent Award of Excellence, two Guangdong Province Science and Technology First Prizes, and one China Light Industry Federation Science and Technology Invention First Prize, which is an outstanding achievement.

The company attaches great importance to the investment in product R&D and the enhancement of its own comprehensive strength in R&D, and actively does a good job in the R&D of new products and technical reserve work in response to the development trend of the industry. As of the end of the reporting period, the company's lithium metal secondary battery has successfully overcome three major technical difficulties, based on 10Ah cell, the highest can realize 580Wh/Kg, support 5C output, while the full performance test can meet the safety requirements of UL1642 and UN38.3. Semi-solid state battery is based on 50Ah soft pack battery, which can realize 400Wh/Kg, with more than 1,000 times of cycle life, and the operating temperature can be expanded to -20℃-80℃, and the design and finalization have been completed. In the field of solid-state batteries, the company has carried out research on polymer-based solid-state batteries, and has initially realized stable operation at room temperature. The large-sized sodium ion battery is based on polyanion anode and hard carbon anode, with a specific energy of 110Wh/Kg, a capacity retention rate of up to 90% at 10C, and normal operation at -40℃, and the material data has been measured to have exceeded 10,000 cycles, and the company will focus on the "0" carbon index and develop the ultra-large-capacity green sodium ion battery. Development. Hydrogen fuel cells, the company has completed the development of 150kW hydrogen battery stacks, volume power density of 4.0kW / L.

2、Brand Advantage

The company takes "EVE Lithium-Ion" as its main brand, and utilizes the "Brand Platform Positioning Model" to establish its brand positioning as a "global leading brand of full-series lithium batteries". The company takes "EVEREST Lithium-ion" as the mother brand, and at the same time extends "EVEREST Power", "EVEREST Power", "EVEREST Energy Storage" as the product series brands. Meanwhile, we have extended our product line with "EVERWINNER", "EVERWINNER POWER" and "EVERWINNER STORAGE" as our product brands, and extended our brand to the upstream and downstream of the industrial chain through the strategic synergy of the industrial chain, and set up co-branding with the first-tier domestic and international brands to magnify the value of the brand. The

company closely focuses on the brand positioning of "global leading brand of full series lithium batteries", forming a brand asset management cycle to enhance brand value. Li-power is ranked 335th among the "2023 China Top 500 Private Enterprises" and 225th among the "2023 China Top 500 Manufacturing Private Enterprises".

3、Quality Advantage

Based on ISO9001 and incorporating more than ten international advanced management standards such as IATF16949 and QC080000, the company has constructed a customer perception management system to comprehensively perceive customers' needs and practice the requirement of "100 points of quality", meanwhile, the company has constructed an all-around supply chain quality synergy mode to develop together with suppliers; the company has made three large-scale quality changes from "quality leadership" to "high-quality development" to "100 points of quality" in the course of development. In the course of development, the company has made three large-scale quality changes, from "quality leadership" to "high-quality development" and then to "100 points of quality". In 2021, EVA Power was awarded the ISO26262:2018 process certification by TÜV NORDCERT GmbH, marking that EVA Power has established an automotive-grade, world-leading battery system product development process system in accordance with the highest level of automotive functional safety requirements, which is a high degree of recognition for EVA Power's relentless pursuit of high standards in product quality and safety. The LF173 and LF230 cells of EVEREST Power have obtained the IEC62619 CB certificate issued by TUV Rheinland, and the LF105, LF173, and LF304 cells have obtained the UL2580, UL1642, and UL1973 certificates issued by UL Meihua, which will help EVEREST Power to better develop the international market.

4. Advantages of digital production

With the outbreak of new energy vehicles, the demand for power batteries is rising, while the cost and performance requirements are also rising. The degree of automation is an important factor in determining production efficiency and product quality, the degree of automation and intelligence of the lithium production line will directly determine the future competitiveness of the power battery and material companies.

With reference to the international advanced level, the company actively creates digital manufacturing factories, at present, all production lines have basically realized all automation, intelligentization and informationization of production and management, reaching the highest standard of the national industry. This kind of production and management not only greatly improves the production efficiency, but also avoids the errors brought by manual operation, and the product yield, reliability and consistency have been greatly improved.

5、Internationalization Advantage

The company has formed an internationalization model of the whole industry chain with the characteristics of LiWei Lithium, constructing international production bases, R&D bases, market networks, and partner layouts, guiding the transformation of the enterprise from exporting products to exporting industry chain, and constructing a new pattern for the global development of China's new energy enterprises. For example, the company has built a new cylinder three in Malaysia.

The production base of Yuan battery to support Malaysia and Southeast Asia electric two-wheeled vehicles and power tools manufacturing enterprises; the construction of Hungary factory is conducive to rapid response to customer demand for new energy vehicles supporting power battery.

6、Supply chain management advantages

With the expansion of the company's business scale, the competitive advantage of supply chain becomes more and more important. The company actively lays out the upstream and downstream resources of nickel and cobalt lithium resources, battery materials (positive electrode materials, negative electrode materials, diaphragm, electrolyte, copper foil, aluminum foil, etc.), battery cells and PACK, and continuously expands the breadth and depth of the industrial chain to build a tough supply chain; at the same time, it also lays out the business of lithium battery recycling and reclaiming, which further reduces the cost of production, realizes the recycling of products, and provides guarantee for the supply of raw materials. At present, we have built a whole life cycle value chain and green supply chain of "nickel cobalt lithium ore - battery materials - battery recycling - battery recycling".

7. Talent training and development advantages

Based on the needs of strategic development and talent planning, the company has set up a training institute to cultivate first-class talents, create a learning organization, and meet the needs of the company's rapid development of talents. The institute focuses on classifying and cultivating various types of talents in short supply, including general managers, factory managers, project managers, senior technicians, reserve cadres, etc. By organizing intensive study, it deepens colleagues' understanding of corporate culture, strengthens the proficient use of process reports, improves the mastery of professional skills and enhances leadership. The institute carries out the teaching of eight colleges and the implementation of various special training. Through job competency analysis, job responsibility decomposition, in-depth study of teaching programs, and systematic completion of knowledge training, the Institute has aligned the training needs of management cadres; through the organization of case discussions and sharing, it has helped colleagues to transform experience into experience, and experience into ability; through the summary of lessons learned and the review of experience, it has effectively improved teamwork and organizational skills.

IV. Main business analysis

1. Overview

During the reporting period, the company realized total operating income of RMB 4,878,358.72 million, an increase of 34.38% year-on-year, of which the power battery shipments of 28.08GWh, operating income of RMB 2,398,386.85 million, an increase of 64.22%, 31.41% year-on-year, respectively; energy storage battery shipments of 26.29GWh, operating income of RMB 1,634, 020.96 million, an increase of 121.14%, 73.24% year-on-year, respectively. 020.96 million yuan, year-on-year growth of 121.14%, 73.24%. Net profit attributable to shareholders of the listed company amounted to RMB 405,017.47 million, an increase of 15.42% year-on-year, of which the net profit attributable to shareholders of the parent company of the headquarters business amounted to RMB 3,537,829.90 million, an increase of 30.19% year-on-year.

After years of development, the company's R&D and manufacturing has completed the construction of large-scale platform capacity, and has reached a new level in terms of manufacturing level, R&D capacity and sales scale, etc. In 2023, the company accelerated the process of globalization, and started the new journey of "Global Manufacturing, Global Service, Global Cooperation". In accordance with the established strategic plan, the company has gradually released its high-quality production capacity, and the shipment scale of power and energy storage battery business has grown rapidly, and the market share has been increased rapidly.

During the reporting period, the Company focused on the following areas and achieved good results:

(1) Strengthen the leading edge of technology and accelerate the industrialization of new products.

The Company was the first to launch the 46 series of large cylindrical batteries, which combine safety and economy, in 2021, and successfully commercialized them during the reporting period, achieving mass production and vehicle loading. The first phase of the Company's large cylindrical battery plant, with a planned annual capacity of 20GWh, was commissioned in Jingmen, and the first batch of equipment for the second phase began to arrive at the end of 2023. By the end of December 2023, over 4.25 million units of 46 series of large cylindrical batteries had been rolled out of the company's production line, and commercial delivery and application had been formally realized. The Company is planning to build over 50GWh capacity in Shenyang, Chengdu and Hungary to meet domestic and international customers' demand in phases. 46 series large cylindrical batteries are an important development direction of next-generation battery technology, and the Company will further enhance its position as a leading global supplier through the first-mover layout of technology and capacity.

In the field of energy storage business, the company launched a new generation of Mr. flagship series products, Mr. Big battery cell capacity up to 628Ah, the use of the third generation of high-speed stacking technology, the energy efficiency of 96%; Mr. Giant system adopts the standard 20-foot cabinets, the energy up to 5MWh, the energy efficiency of the system up to 95%. Mr. Giant system adopts standard 20-foot cabinet, and the energy efficiency of the system is up to 95%. Mr. Giant is the first company in the industry to launch large LiFePO4 batteries dedicated to energy storage, which can effectively solve the multiple challenges of large-scale power stations in terms of management, safety and economy, and meet the trend of TWh era. The company is planning the industry's first and largest single-unit 60GWh energy storage super factory, which is under construction.

In addition, the company released the all-pole 21700 40PL and high-capacity 21700 58E products to meet the performance requirements of different application scenarios. Based on the advantages of cylindrical batteries, the company released the "LinJu" series of batteries for the two-wheeled vehicle market to help the transformation of light-duty electric vehicles into a green and low-carbon vehicle. At the same time, the company set up a medical battery division, according to different needs to develop seven major medical battery solutions, involving AED (automated external defibrillator) respiratory machines, blood glucose meters, capsule endoscopes, cerebral pacemakers, rechargeable neurostimulators, and other application scenarios, basically forming a comprehensive solution for medical batteries.

(2) The three main industries are advancing together, and the market share is steadily increasing.

The company's consumer battery business continues to maintain a leading position in the market. Lithium primary battery sales and exports ranked first in China for 8 consecutive years, battery capacitor (SPC)

Our products have been awarded the title of "2023 National Manufacturing Individual Champion". Cylindrical battery market share is leading, according to EV Tank, in 2023, the global cylindrical battery shipments, YWL ranked the world's top four, the first in China.

Power battery shipments continued to grow, with market share steadily increasing. The company's power battery shipment amounted to 28.08GWh, an increase of 64.22% compared with the same period of last year, reflecting strong growth potential. According to the public data of China Power Battery Industry Innovation Alliance, in 2023, the company's power domestic battery market share was 4.45%, ranking fourth in the country, and compared with the year of 2022, the ranking increased by two places, and the market share increased by 2.01%.

Energy storage battery maintains rapid growth, and its market share ranks among the top three in the world. The company's energy storage battery shipment reached 26.29GWh in 2023, a year-on-year growth of 121.14%. According to InfoLink and SMM data, the company's energy storage battery shipments in 2023 ranked third in the world, and it has been the third in global energy storage battery shipments for two consecutive years.

(3) Promote globalization layout and continuously improve service capability in overseas markets

The Company attaches importance to the development of overseas markets, promotes various modes of in-depth cooperation with international customers, and gradually builds up overseas production capacity supply capability of multi-product system to provide customers with high-quality products and services. As of the end of the reporting period, the Company has planned factory projects in Malaysia in Southeast Asia and Hungary in Europe, respectively constructing a certain scale of production capacity of consumer batteries and power batteries to quickly meet the needs of local customers based on the principle of nearby support. Among them, the Company has signed a land purchase agreement with PKL and its holding company in Malaysia for the construction of "Cylindrical Lithium Battery Manufacturing Project" to support electric two-wheeled vehicle and power tool manufacturers in Malaysia and Southeast Asia; the Company has signed a land purchase agreement with a subsidiary of the Debrecen government in Hungary, and plans to set up a factory in Hungary with the support of its domestic manufacturing advantages and operation experience. The company signed a land purchase agreement with a subsidiary of the Debrecen government in Hungary, relying on the domestic manufacturing advantages and operation experience, and plans to build a 450,000 square meters production base in Debrecen, Hungary, to construct large-scale cylindrical lithium-ion power batteries for passenger cars, so as to respond quickly to the demand for new energy automobile auxiliary power batteries of key local customers in Hungary.

In addition to the direct construction of overseas production capacity, the company is actively exploring new modes, through the mode of charging licensing fees and Daimler Truck, PACCAR, Electrified Power, three internationally renowned companies to reach an important cooperation, the proposed joint venture in the United States to build local production capacity of power batteries to serve the North American heavy truck market. This cooperation model represents that the company's lithium battery technology level is highly recognized by the global market, and is conducive to all parties to give full play to the advantages of resources, synergies and complementarities, is an important initiative to improve the company's global industrial layout.

(4) Create new quality productivity with EVERWEALTH's characteristics and enhance comprehensive competitiveness

As a senior lithium battery platform leading enterprise, the company has always insisted on scientific and technological innovation, extreme manufacturing, and green development as the core competitive elements to build its new quality productivity, and has continued to maintain the industry's leading level in technological research and development, manufacturing level, and product quality. The Company's R&D investment in 2023 totaled RMB2,871 million, representing a year-on-year increase of 26.97%. As of the end of the reporting period, in addition to launching 46-series large cylindrical batteries, a new generation of "Mr.

Big'' and ''Mr. Giant'' energy storage products, medical batteries and other technologically advanced products, the Company has actively laid out a number of cutting-edge technologies such as solid-state batteries, sodium-ion batteries, hydrogen energy, and so on. In addition to leading technology products such as solid-state batteries, sodium-ion batteries and hydrogen energy, the company has also actively laid out a number of cutting-edge technologies.

The company attaches great importance to product quality, with the help of breakthrough application of digital technology, combining digitalization with the production process and flow, implementing the transformation and upgrading of digital intelligence in the whole production process, and establishing the "Ultimate Manufacturing Standard System''with the "Ten Major Indicators" as the traction. After proposing that the reliability level of battery manufacturing exceeds the requirements of automotive grade, the company has also proposed the goal of achieving nano-level control standards, so that advanced and high-quality factors of production can flow smoothly to the development of new quality productivity, and to realize the double-wheel drive of technology and quality.

The company actively responds to the "double carbon" goal, and builds up a "research and development - production - sales - recycling - secondary utilization" circular economy development industry chain, which promotes green manufacturing and effectively coordinates and integrates the industry chain at the same time.

In addition, the company actively participates in the formulation and promotion of industry standards, exports high-standard products and services, advanced technology and management experience, and at the same time encourages cross-disciplinary cooperation and cross-border cooperation to create a mechanism for exchanges and learning with first-class research and development and manufacturing entities, and to integrate into the global innovation network.

2. Revenues and costs

(1) Composition of operating income

Overall operating income

Unit: Yuan

	2023		2022		Year-on-year increase/decrease
	sum of money	Share of operating revenue	sum of money	Share of operating revenue	
Total operating income	48,783,587,175.86	100.00%	36,303,947,808.53	100.00%	34.38%
subsector					

Electronic components manufacturing	48,783,587,175.86	100.00%	36,303,947,808.53	100.00%	34.38%
by product					
Consumer batteries	8,362,121,399.13	17.14%	8,513,450,870.05	23.45%	-1.78%
power cell	23,983,868,465.10	49.16%	18,250,701,522.43	50.27%	31.41%
Energy storage batteries	16,340,209,603.93	33.50%	9,432,103,329.20	25.98%	73.24%
(sth. or sb) else	97,387,707.70	0.20%	107,692,086.85	0.30%	-9.57%
subregion					
internal (a country, province, city etc)	35,482,427,787.55	72.73%	23,674,165,233.13	65.21%	49.88%
outside (a country's) borders	13,301,159,388.31	27.27%	12,629,782,575.40	34.79%	5.32%
subsales model					
direct sale (by a factory)	48,783,587,175.86	100.00%	36,303,947,808.53	100.00%	34.38%

The Company is required to comply with the disclosure requirements in respect of "Businesses related to the lithium-ion battery industry chain" as set out in "No. 4 of the Shenzhen Stock Exchange's Self-disciplinary Supervisory Guidelines for Listed Companies - Disclosure of Information on the GEM Industry".

During the reporting period, the overseas sales revenue of the listed company's business related to lithium-ion battery industry chain accounted for more than 30% of its operating revenue during the same period.

☐ Applicable ☑ Not applicable

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

☑Applicable ☐Not Applicable

The Company is required to comply with the disclosure requirements in respect of "Businesses related to the lithium-ion battery industry chain" as set out in "No. 4 of the Shenzhen Stock Exchange's Self-disciplinary Supervisory Guidelines for Listed Companies - Disclosure of Information on the GEM Industry".

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

sub-service						
Electronic components manufacturing	48,783,587,175.86	40,473,296,810.60	17.04%	34.38%	33.41%	0.61%
by product						
Consumer batteries	8,362,121,399.13	6,377,418,770.45	23.73%	-1.78%	-0.54%	-0.95%
power cell	23,983,868,465.10	20,538,372,191.62	14.37%	31.41%	33.91%	-1.59%
Energy storage batteries	16,340,209,603.93	13,556,668,648.72	17.03%	73.24%	57.88%	8.07%
(sth. or sb) else	97,387,707.70	837,199.81	99.14%	-9.57%	-62.93%	1.24%
subregion						
internal (a country, province, city etc)	35,482,427,787.55	30,459,541,885.63	14.16%	49.88%	52.19%	-1.30%
outside (a country's) borders	13,301,159,388.31	10,013,754,924.97	24.72%	5.32%	-3.00%	6.46%
subsales model						
direct sale (by a factory)	48,783,587,175.86	40,473,296,810.60	17.04%	34.38%	33.41%	0.61%

If the statistical caliber of the company's main business data is adjusted during the reporting period, the company's main business data adjusted by the caliber at the end of the reporting period for the last one year

☐ Applicable ☑ Not applicable

Key technical or performance indicators related to the main products or businesses in each link of the lithium battery industry chain

☑Applicable ☐Not Applicable

product category	technological route	Main Product Models	Technical parameters				Major downstream applications
			Cell mass energy density	Magnification Performance	Cycle life	safety performance	
Lithium thionyl chloride batteries	Anode lithium, anode active substance thionyl chloride	ER Series Batteries	612Wh/kg	/	/	State Grid Q/GDW 11179.7-2014, GJB2278-2002 Specification for Lithium-Thionyl Chloride Battery Series, UL1642-2020 Safety Standard for Lithium Battery; Primary Battery: GB/T 8897.1-2021 Primary Battery Part 1: General provisions.	smart meter
Lithium manganese dioxide batteries	Anode lithium, positive active material manganese dioxide	CR2032HT	210Wh/kg	/	/	UL1642-2020 "Lithium Battery Safety Standard", IEC 60086-4-2019 "Original Batteries, Part 4: Safety of lithium batteries Full Performance", UN38.3 "Test Manual; Requirements for Lithium Battery"; Primary Battery: GB/T 8897.1-2021 Primary Battery No. 1 Part: General provisions.	Tire pressure monitoring system
Ternary lithium ion batteries	Lithium-ion battery with nickel-cobalt-manganese cathode material	minor works soft (bread) roll	400-800Wh/L	1-10C	Routine >500 weeks, can be full Foot > 1,000 weeks	Meet GB, UL, UN38.3, CB and other standards.	Electronic nebulizer, can Wearables, Bluetooth Equipment and other IOT Network terminals, etc.
		Square, Cylindrical	BEV: 240 Wh/kg-385 Wh/kg; HEV: 100 Wh/kg-130 Wh/kg	BEV: 1C-5C; HEV: 1C-50C	BEV: 1,000-6,000 weeks; HEV: 40,000 weeks.	Domestic power: GB 38031, GB 38032, gb/t 31484, gb/t 31486; Overseas: IEC 62660, GB/T 31485, gb 31484, gb 31486 and other domestic and international testing standards.	New Energy Passenger Vehicle Sector
						Electric bicycle: meet GB/T 36972 and other standards; stationary energy storage	EV, PHEV, Home

		soft (bread) roll	150-280wh/kg	0.5C-8C	1,400-6,000	(UPS): GB 40165-2021; National Internal power: GB 38031, GB 3803 2、GB/T 31484、GB/T 3148 6.	Court Energy Storage, Portable Energy storage, commercial and industrial storage Energy, UPS, etc.
Lithium Iron Phosphate Battery	The lithium ionization of ortho lithium iron phosphate subcell	square-shaped	160-190Wh/Kg	0.25C-5C	4,000-15,000	Domestic power: GB 38031, GB 38 032, gb/t 31484, gb/t 3148 6; Domestic Energy Storage: GB/T 36276; Domestic Marine: CCS; Foreign: UL95 40A, UL1973, UL1642, UL2 580, iec 62619, iec 62660. 3、Explosion-proof certification, coal safety certification, BIS, UN38.3.	Power storage, commercial vehicles, electric ships, passenger cars, etc.
		cylindricity	170-190Wh/kg	1C-5C	2,500-6,000	Domestic power: GB 38031, GB 38 032, gb/t 31484, gb/t 3148 6; energy storage meets GB/T 36276; two-wheeled vehicle meets GB/T 36972, etc.; electric vehicle meets GB/T 36972, etc. The motor meets the requirements of GB/T 36672 and so on. External: UN38.3, UL9540A, UL1 973, IEC 62619, etc.	Passenger cars, household storage energy, portable energy storage, e-bikes, electricity Motorized, power tools, UPS etc.

The average selling price of products that accounted for 30% or more of the Company's sales revenue in the most recent fiscal year has changed by more than 30% from the beginning of the period.

☐ Applicable ☑ Not applicable

Production and sales of different products or businesses

	production capacities	Capacity under construction	Capacity utilization	yield
sub-service				
Electronic components manufacturing	1,868.85 million	176.25 million	84.64%	158,177 million

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

☑Yes ☐No

Industry Classification	sports event	unit (of measure)	2023	2022	Year-on-year increase/decrease
Electronic components manufacturing	sales volume	dowry	160,657	133,685	20.18%
	production volume	dowry	158,177	136,914	15.53%
	stockpile	dowry	16,399	18,880	-13.14%

Explanation of reasons for changes of 30% or more in relevant data year-on-year

☐ Applicable ☑ Not applicable

(4) Status of fulfillment of material sales contracts and material purchase contracts entered into by the Company as of the reporting period

☐ Applicable ☑ Not applicable

(5) Operating cost components

Industry Classification

Unit: Yuan

Industry Classification	sports event	2023		2022		Year-on-year increase/decrease
		sum of money	As a percentage of operating costs	sum of money	As a percentage of operating costs	
Electronic components manufacturing	raw materials	35,535,780,168.92	87.80%	26,900,019,222.16	88.67%	32.10%

clarification

None.

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

☑Yes ☐No

For details, please refer to "IX. Changes in the Scope of Consolidation" in "Section X. Financial Reporting".

(7) Significant changes or adjustments in the company's business, products or services during the reporting period

☐ Applicable ☑ Not applicable

(8) Major sales customers and major suppliers

The company's main sales customers

Total sales to top five customers (dollars)	16,758,231,841.93

Percentage of aggregate sales to total annual sales by top five customers	34.35%
Ratio of related party sales to total annual sales among sales to top five customers	0.01%

Information on the company's top 5 customers

serial number	Client Name	Sales (dollars)	Percentage of total annual sales
1	first place	6,966,826,621.69	14.28%
2	second place	3,374,627,816.74	6.92%
3	third place	2,241,642,300.60	4.60%
4	fourth place	2,223,368,384.17	4.56%
5	fifth place	1,951,766,718.73	4.00%
add up the total	--	16,758,231,841.93	34.35%

Other notes on major clients

☐ Applicable ☑ Not applicable

Major suppliers of the company

Total purchase amount from the top five vendors (dollars)	13,999,391,548.00
Percentage of total annual purchases by the top five vendors combined	39.99%
Proportion of related-party purchases among purchases from the top five suppliers to total annual purchases	16.11%

Information on the company's top 5 suppliers

serial number	Supplier Name	Purchase amount (dollars)	Percentage of total annual procurement
1	first place	5,352,074,072.14	15.29%
2	second place	2,738,740,024.14	7.82%
3	third place	2,296,339,733.20	6.56%
4	fourth place	2,139,860,577.46	6.11%
5	fifth place	1,472,377,141.06	4.21%
add up the total	--	13,999,391,548.00	39.99%

Other information notes for major vendors

☐ Applicable ☑ Not applicable

3. Costs

Unit: Yuan

	2023	2022	Year-on-year increase/decrease	Description of significant changes
sales expense	648,571,215.45	513,296,646.40	26.35%	
overhead	1,567,989,084.47	1,447,120,166.53	8.35%	
financial cost	199,148,459.16	147,012,673.37	35.46%	Increase in exchange gains and losses.
R&D costs	2,731,636,997.69	2,153,135,535.70	26.87%	

4. Investment in research and development

☑Applicable ☐Not Applicable

Name of major R&D projects	Purpose of the project	Project progress	Objectives to be achieved	Expected impact on the company's future development
Medical Battery	Battery R&D and manufacturing centered around the needs of active implantable medical device application scenarios.	In progress with the customer on the ground	Layout medical batteries, using batteries to guard a better and healthier life.	Fill the company's market gap in this type of product.
46 Series Large Cylindrical Cells and Large Cylindrical "π" Systems	Realization of the battery system's "rapid charging", reducing body weight and costs.	Technology Released, on the ground with customer projects	It meets the space arrangement and capacity requirements of different models, and enhances the user's driving experience in all aspects.	Give full play to the advantages of the cylindrical battery program to create a comprehensive solution for cylindrical batteries, and continue to enhance the company's leading position in the power battery system industry.
"Lin Kui" series batteries	Solve industry pain points such as battery safety, range, charging speed and cycle life.	The technology has been released	Help cylindrical batteries to realize full practical scene application.	Promote the electric vehicle industry into a new stage of development of smarter, higher-end and higher quality, and look forward to working hand in hand with industry partners to create a green and low-carbon future in the light-duty electric vehicle market.
High Energy Density Lithium Metal Secondary Battery	Realizes high safety, high energy density, long cycle life and 4C output capability.	The technology has been released	Innovative lithium metal secondary battery performance in electrical performance, safety performance, environmental adaptability and manufacturability, to achieve to meet the needs of application scenarios.	Promote the company's comprehensive layout and innovative progress in the field of cutting-edge batteries.
New Generation "Mr. Big" L F560K Cells and "Mr. Giant" 5MWh Standard Energy Storage System	Reduce costs and improve battery capacity, system stability and safety.	The technology has been released	Breaking the boundary of energy storage and leading the industry in the high-quality development of energy storage batteries.	Redefining ESS (energy storage system) will help the company follow the rapid development of the energy storage market, welcome the rapid arrival of the TWh era, and enhance the competitiveness of the company's products in the domestic and international markets.

Company's R&D staff

	2023	2022	Percentage of change
Number of R&D staff (persons)	5,291	4,192	26.22%
Number of R&D staff as a percentage	19.35%	15.28%	4.07%
Research and development staff qualifications			

undergraduate (adjective)	2,624	2,287	14.74%
bachelor's degree	1,243	920	35.11%
doctoral	43	42	2.38%
College and below	1,381	943	46.45%
Age composition of R&D staff			
Under 30 years of age	3,261	2,043	59.62%
30~40 years old	1,816	1,970	-7.82%
40 years and over	214	179	19.55%

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

	2023	2022	2021
Amount invested in research and development (yuan)	2,870,618,135.25	2,260,947,262.58	1,379,205,688.51
R&D investment as a percentage of operating income	5.88%	6.23%	8.16%
Amount of research and development expenditure capitalized ($)	138,981,137.56	107,811,726.88	68,810,254.35
Capitalized R&D expenditure as a percentage of R&D investment	4.84%	4.77%	4.99%

Capitalized R&D expenditure as a percentage of net profit for the period	3.07%	2.94%	2.18%

Reasons for and effects of significant changes in the composition of the Company's R&D personnel

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

Reasons for the significant change in the capitalization rate of R&D inputs and its reasonableness statement

☐ Applicable ☑ Not applicable

5. Cash flow

Unit: Yuan

sports event	2023	2022	Year-on-year increase/decrease
Subtotal cash inflow from operating activities	37,460,503,561.93	30,267,466,290.06	23.76%
Subtotal cash outflows from operating activities	28,784,243,800.81	27,407,246,281.91	5.02%
Net cash flows from operating activities	8,676,259,761.12	2,860,220,008.15	203.34%
Subtotal cash inflows from investing activities	1,585,487,357.04	729,159,025.98	117.44%
Subtotal cash outflows from investing activities	7,506,561,724.02	20,646,404,388.30	-63.64%
Net cash flows from investing activities	-5,921,074,366.98	-19,917,245,362.32	70.27%
Subtotal cash inflow from financing activities	7,446,797,498.83	25,531,555,662.87	-70.83%
Subtotal cash outflows from financing activities	7,415,758,753.22	7,410,366,395.19	0.07%
Net cash flows from financing activities	31,038,745.61	18,121,189,267.68	-99.83%
Net increase in cash and cash equivalents	2,694,192,562.44	1,106,650,604.81	143.45%

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

☑Applicable ☐Not Applicable

(1) Net cash flow from operating activities: Increase of 203.34% over the same period of the previous year, mainly due to the improvement of working capital turnover efficiency.

(2) Net cash flows from investing activities: increased by 70.27% over the same period of the previous year, mainly due to the payment for equipment construction by a subsidiary for the construction of production lines in the same period of the previous year.

(3) Net cash flows from financing activities: a decrease of 99.85% as compared to the same period of the previous year, mainly due to the availability of funds raised from the issuance of shares to specific targets in the same period of the previous year.

(4) Net increase in cash and cash equivalents: 143.45% over the same period of the previous year, mainly due to the increase in net cash flows from investing activities and operating activities.

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

☐ Applicable ☑ Not applicable

V. Non-primary operations

☑Applicable ☐Not Applicable

Unit: Yuan

	sum of money	Percentage of total profit	Explanation of causes	Sustainability
investment income	608,504,365.77	12.60%	Income from long-term equity investments accounted for by the equity method, etc.	Long-term equity investments accounted for under the equity method Sustainability of capital gains
Gains and losses on changes in fair value	12,364,240.00	0.26%		
Impairment of assets	-364,914,398.25	-7.56%		
non-operating income	12,206,662.46	0.25%		
non-operating expenses	29,157,895.21	0.60%		
credit impairment	-178,702,007.30	-3.70%		

VI. Analysis of assets and liabilities

1. Significant changes in the composition of assets

Unit: Yuan

	2023 year-end		Early 2023		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	10,506,208,550.05	11.13%	8,978,705,396.83	10.74%	0.39%	
accounts receivable	12,427,533,747.50	13.17%	9,410,805,918.42	11.25%	1.92%	
Contractual assets	222,322,609.40	0.24%	190,559,680.39	0.23%	0.01%	
inventory (of material)	6,316,007,223.39	6.69%	8,587,981,243.08	10.27%	-3.58%	
Long-term equity investments	14,410,652,020.47	15.27%	11,504,510,686.88	13.76%	1.51%	
fixed assets	21,747,908,175.39	23.05%	10,856,835,580.11	12.98%	10.07%	During the reporting period, the plant and equipment invested by the Company and its subsidiaries reached a

						usable condition and were converted into usable fixed assets. production, bringing an increase in fixed assets.
construction in progress	14,053,075,716.65	14.89%	13,297,628,626.06	15.90%	-1.01%	
license asset	95,008,845.38	0.10%	72,328,304.95	0.09%	0.01%	
short term loan	1,120,974,369.36	1.19%	1,294,408,888.53	1.55%	-0.36%	
Contractual liabilities	397,395,558.88	0.42%	966,969,893.47	1.16%	-0.74%	
long term loan	14,000,794,012.99	14.84%	13,837,225,096.88	16.54%	-1.70%	
Lease liabilities	67,524,196.06	0.07%	38,232,127.87	0.05%	0.02%	

Higher proportion of offshore assets

☐ Applicable ☑ Not applicable

2. Assets and liabilities measured at fair value

☑Applicable ☐Not Applicable

Unit: Yuan

sports event	beginning of period	Gains and losses on fair value changes during the period	Accumulated fair value changes recognized in equity	Impairment provided during the period (be) worth	Amount purchased during the period	Amount sold during the period	Other changes	closing figure
financial asset								
1. Financial assets held for trading (excluding derivative financial assets)	3,360,354,460.00	12,261,040.00			28,762,003,064.26	29,149,225,926.88	167,222,862.62	3,152,615,500.00
2. Derivative financial assets		-705,050.00						-705,050.00
3. Receivables financing	1,117,567,323.99						-149,184,380.05	968,382,943.94
4. Other debt investments	11,452,959.44	-698,386.52	406,572.92					10,754,572.92
5. Investments in other equity instruments	336,362,944.43	-3,040,970.64	-136,726,817.76		2,891,170.38	4,522,694.13		331,690,450.04
Subtotal, financial assets	4,825,737,687.86	7,816,632.84	-136,320,244.84		28,764,894,234.64	29,153,748,621.01	18,038,482.57	4,462,738,416.90
Total above	4,825,737,687.86	7,816,632.84	-136,320,244.84		28,764,894,234.64	29,153,748,621.01	18,038,482.57	4,462,738,416.90
financial liability	0.00							0.00

Other changes

(1) Investment gains and losses are recognized on forward exchange contracts;

(2) Bills of exchange outstanding at the end of the reporting period accepted by banks with higher credit ratings were less than at the beginning of the period, which brought about a decrease in the amount of bills receivable reclassified as receivables financing. Whether there were significant changes in the measurement attributes of the Company's major assets during the reporting period

Yes ☑No

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

For details, please refer to "31. Assets with Restrictions on Ownership or Utilization" in "VII. Notes to Consolidated Financial Statements" in "Section X. Financial Reporting".

VII. Analysis of the investment situation

1. Overall situation

☑Applicable ☐Not Applicable

Amount invested during the reporting period	Amount invested in the same period of the previous	Magnitude of change

(dollars)	year ($)	
9,106,359,564.06	2,883,561,948.00	215.80%

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

Unit: Yuan

Type of securities	stock code	short form	Initial investment cost	Accounting measurement models	Opening book value	Gains and losses on fair value changes during the period	Cumulative fair value changes recognized in equity act	Amount purchased during the period	Sold during the period sum of money	Loss for the reporting period all the more	Closing book value	Accounting subjects	Source of funds
convertible bond	113641	a friend of China convertible bond (finance)	10,348,000.00	fair value Value measurement	11,452,959.44	-698,386.52	406,572.92				10,754,572.92	Other debt accruals	possess capital
domestic and foreign stocks	000980	Zotye Automobile	791,170.38	fair value measurement	0.00	-241,592.82	-241,592.82	791,170.38			549,577.56	Other equity instruments investors	own funds
domestic and foreign stocks	600098	Guangzhou Development	99,999,996.57	fair value measurement	86,314,149.45	-2,799,377.82	-16,485,224.94				83,514,771.63	Other equity instruments investors	own funds
add up the total			111,139,166.95	--	97,767,108.89	-3,739,357.16	-16,320,244.84	791,170.38			94,818,922.11	-	-
Securities Investment Approval Board Announcement Disclosure Date			December 11, 2021										

(2) Derivatives investments

☑Applicable ☐Not Applicable

1) Derivative investments for hedging purposes during the reporting period

☑Applicable ☐Not Applicable

Unit: million dollars

Types of Derivatives Investments	Initial investment amount	Opening amount	Gains and losses on fair value changes during the period	Cumulative fair value changes recognized in equity	Amount acquired during the reporting period	Amount sold during the reporting period	Closing amount	Amount of investments at the end of the period as a percentage of the Company's net assets at the end of the reporting period
foreign (currency) exchange	622,204.88	6,975.10	1,226.10		622,204.88	574,422.59	71,479.68	2.06%
merchandise	902.58		10.32	-80.83	902.58		832.08	0.02%
add up the total	623,107.46	6,975.10	1,236.42	-80.83	623,107.46	574,422.59	72,311.75	2.08%
Explanation of the accounting policies and specific principles of accounting for hedging operations during the reporting period, and whether there have been any significant changes compared with the previous reporting period	No significant changes							
Actual gains and losses for the reporting period Note on the status of implementation of the recommendations of the Board of Auditors	The company will produce the required raw materials related varieties of lithium carbonate is expected to purchase hedging, as a way to avoid the company's commitment to the procurement of raw materials market prices The actual gain or loss on commodity hedging amounted to -$705.1 million. The actual gain or loss on commodity hedging operations totaled -$705.1 thousand.							
Hedging effect of the said generic term for a	The financial derivatives and commodity futures varieties in which the Company engages in hedging business are linked to raw materials and foreign exchange related to the Company's production and operation, which can be							

sacrifice the gods	To a certain extent, it hedged the impact of exchange rate and spot market transaction price changes, and realized the expected risk management objectives.
Derivatives investment funds come root	own funds

Risk analysis and description of control measures for derivative positions during the reporting period (including but not limited to market risk, liquidity risk, credit risk, operational risk, legal risk, etc.)	1. Risk analysis of conducting hedging business (1) Risk of exchange rate fluctuations: In the event that the trend of foreign exchange rates deviates significantly from the direction of exchange rate fluctuations as judged by the Company, the costs expended by the Company after locking in the exchange rate may exceed the costs expended without locking in the exchange rate, resulting in a loss to the Company. (2) Price fluctuation risk: When the futures market fluctuates significantly and drastically, it may not be possible to buy a hedge at the price required to be locked in or to close a position at a predetermined price, resulting in a loss. (3) Internal control risk: The hedging transaction business is highly specialized and complex, which may result in risks due to inadequate internal control systems. (4) Transaction Default Risk: Default by the counterparty, who cannot pay the company's hedging profit according to the agreement and thus cannot hedge the company's actual exchange loss, will result in the company's loss. (5) Technical Risk: Due to uncontrollable or unpredictable system, network and communication failures, the trading system operates abnormally, causing problems such as delays, interruptions or data errors in trading orders, thus bringing about corresponding risks. (6) Operational Risk: Wrong orders caused by traders' subjective judgment or imperfect operation, which bring losses to the company. 2. Risk control measures taken by the company (1) In order to maximize the avoidance and reduction of risks arising from fluctuations in raw material prices and exchange rates, the authorized departments and personnel will closely monitor and analyze changes in the market environment and adjust their operating strategies in due course. (2) The Company has formulated the "Hedging Business Management System", which clearly stipulates the approval authority, business process, risk management system, reporting system, confidentiality system, etc. for the Company to carry out hedging business, so as to effectively regulate the behavior of hedging business. (3) The Company only trades with financial institutions approved by the State Administration of Foreign Exchange and the People's Bank of China that are qualified to conduct foreign exchange hedging business. Foreign exchange hedging business must be based on the Company's prudent forecasts of foreign currency receipts (payments), and the settlement period of the foreign exchange hedging business needs to match with the Company's forecasts of the timing of foreign currency receipts and deposits or the timing of foreign currency payments, or with the corresponding payment period of the foreign currency bank borrowings. period. (4) The scale of the Company's hedging business will be matched with its own operating business to maximize the hedging of price fluctuation risks. Futures hedging transactions are limited to commodity futures varieties with high relevance to the materials required for its own business. (5) The company's audit department is responsible for reviewing the actual operation of the hedging business, the use of funds, and the profit and loss situation, and will review and report the results to the Board of Directors. The investigation is reported to the Audit Committee of the Board of Directors.
Changes in the market price or product fair value of invested derivatives during the reporting period, the analysis of the fair value of derivatives should disclose the specific methodology used and the	Changes in fair value are determined on the basis of quoted market prices from external financial institutions.

setting of relevant assumptions and parameters	
Complaints (if applicable) (used)	inapplicable
Derivatives Investment Approval Board Announcement Disclosure Date (if any)	June 28, 2022
	June 28, 2023
	August 25, 2023
Independent Directors' Special Opinion on the Company's Derivatives Investments and Risk Controls	The relevant decision-making procedures of the Company and its subsidiaries in carrying out hedging business are in compliance with the provisions of laws, regulations and standardized documents such as the Rules for Listing of Stocks on the Growth Enterprise Market of the Shenzhen Stock Exchange, the Guidelines for Self-Regulation of Listed Companies of the Shenzhen Stock Exchange No. 7 - Transactions and Connected Transactions and the Articles of Association of the Company, etc.; the Company has formulated the "Management System of Hedging Business", and through strengthening internal control and implementing risk prevention measures, has formulated specific operating procedures for the Company to engage in hedging business. The Company has formulated the "Hedging Business Management System", which sets out specific operational procedures for the hedging business of the Company by strengthening internal control and implementing risk prevention measures. Under the premise of ensuring normal production and operation, the Company and its subsidiaries carry out hedging business, which is conducive to avoiding and reducing the risks of raw material price fluctuations and exchange rate risks, reducing exchange losses, controlling the operational risks, realizing sound operation, and there is no situation that harms the interests of the Company and all shareholders. We unanimously agree that the Company and its subsidiaries should carry out hedging business under the premise of ensuring normal production and operation.

Note: 1. The above "initial investment amount" is the nominal principal amount;

2. The above derivative investments are categorized and summarized for disclosure based on the type of derivative investment.

2) Derivative investments for speculative purposes during the reporting period

□ Applicable ☑ Not applicable

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

5. Utilization of funds raised

☑Applicable □Not Applicable

(1) Overall Use of Proceeds

☑Applicable □Not Applicable

Unit: million dollars

Year of collection	Collection Methods	Total funds raised	net proceeds	Total amount of proceeds utilized during the period	Cumulative total amount of proceeds utilized	Total amount of proceeds from change of use during the reporting period	Cumulative total amount of proceeds from change of use	Proportion of total proceeds from cumulative changes in use	Total unused proceeds	Use and destination of unused proceeds	Amount of Proceeds Idle for More Than Two Years
2019	private placement of shares	250,000.00	246,724.95	2,535.56	249,302.32	0.00	90,000.00	36.00%	4,700.39	Deposited in the special account for fund-raising of the Company	0.00
2020	Issue of shares to specific recipients	250,000.00	247,685.68	9,613.76	228,786.69	0.00	124,204.56	49.68%	23,995.68	Deposited in the company's fund raising account or in cash managerial	0.00
2022	Issue of shares to specific recipients	900,000.00	897,359.63	71,780.25	607,590.99	0.00	0.00	0.00%	298,831.55	Deposited in the Company's special account for the Company's fund raising or in the current	0.00

										Account money management	
add up the total	--	1,400,000.00	1,391,770.26	83,929.57	1,085,680.00	0.00	214,204.56	15.30%	327,527.61	--	0.00

Explanation of the overall utilization of the proceeds

1. Approved by the China Securities Regulatory Commission under Circular No. CSRC Permit [2019] 106 and agreed by the Shenzhen Stock Exchange, the Company issued 114,995,400 Renminbi ordinary shares (A shares) by way of a private offering by the principal underwriter, CITIC Securities Company Limited, at an issue price of RMB21.74 per share. As of 2019

As of April 26, 2011, the Company raised a total of RMB250,000.00 million, and after deducting the issuance expenses of RMB32,750.05 million, the net proceeds amounted to RMB2,467,249.5 million. As of

As of December 31, 2023, the Company actually used RMB 249,302.32 million (including the replacement of the pre-invested portion of the previous period) of proceeds from fund-raising investment projects, and the cumulative total has been credited to

Proceeds from cash management of temporarily idle proceeds of RMB53,830,300 and interest income of RMB18,996,200, net of accumulated payments for formalities.

As of December 31, 2023, the balance of the special account for fund-raising was RMB 47,039,000, with RMB 45,800,000 for fees and RMB 31,000,000 for transferring out of surplus fund-raising funds.

2. With the consent of the China Securities Regulatory Commission under Circular No. CSRC Permit [2020] 1980 and the consent of the Shenzhen Stock Exchange, the Company issued 48,440,224 Renminbi ordinary shares (A shares) by way of further issuance by CITIC Securities Company Limited, the principal underwriter, to certain specific parties at an issue price of RMB51.61 per share. As of

On October 21, 2020, the Company raised a total of $250,000.00 million, and after deducting issuance costs of $23,143.1 million, exclusive of taxes, the net proceeds were

RMB247,685.68 million. As of December 31, 2023, the Company had actually used RMB2,287,866,900,000 for the fund-raising investment projects (including the replacement of the previous advance investment).

The amount of temporarily idle fund-raising funds has been credited to the special account for fund-raising funds, and the amount of temporarily idle fund-raising funds not yet due for cash management is RMB 15,000.00 million.

Proceeds from cash management amounted to RMB 30,334,100 and interest income amounted to RMB 20,673,600, less accumulated handling fees of RMB 35,300 and transfer of surplus funds of RMB 0.55 million.

As of December 31, 2023, the balance of the special account for fund-raising was RMB 89,956,800 thousand.

3. With the consent of the China Securities Regulatory Commission under Circular 2617 of the Securities and Futures Commission [2022] and the consent of the Shenzhen Stock Exchange, the Company issued 142,970,611 Renminbi ordinary shares (A shares) by way of further issuance by CITIC Securities Company Limited, the principal underwriter, to certain specific parties at an issue price of RMB62.95 per share. As of

On November 24, 2022, the Company raised a total of $900,000.00 million, and after deducting issuance costs of $26,403.7 million, exclusive of taxes, the net proceeds of the proceeds were

RMB897,359.63 million. As of December 31, 2023, the Company had actually used RMB6,075,999,000 for the fund-raising investment projects (including the replacement of the previous pre-investment).
The amount of temporarily idle fund-raising funds that have not yet matured is RMB 1,630,000.00 million, and the cumulative amount of temporarily idle fund-raising funds that have been credited to the special account for fund-raising funds has been RMB 1,630,000.00 million.
The proceeds from cash management amounted to NT$76,178,200 and interest income amounted to NT$14,483,900, less the accumulated handling fee of NT$3,300,000, and the special account for fund-raising funds was closed on December 12, 2023.
The balance as of December 31, 2011 was $135,831.55 million.

(2) Status of fund-raising commitment projects

☑Applicable ☐Not Applicable

Unit: million dollars

Commitment to investment projects and investment of over-raised funds	Whether the project has been changed (including partial changes)	Total committed investment of proceeds	Total adjusted investment (1)	Amount invested during the reporting period	Cumulative amount invested as of the end of the period (2)	Progress of investments as at the end of the period 3) = (2)/(1)	Date project reaches intended useable condition	Benefits realized during the reporting period	Cumulative benefits realized by the end of the reporting period	Achievement of projected benefits	Whether there has been a significant change in the feasibility of the project
Committed investment projects											
Jingmen YWT Energy Storage Power Lithium-ion Battery Project	be	191,497.55	101,497.55	0.00	106,465.12	104.89%	2020 12 Month 31	28,356.98	62,980.19	be	clogged
High-performance lithium-ion battery project for IoT applications	clogged	55,227.40	55,227.40	0.00	56,079.45	101.54%	2020 12 Month 31	8,594.70	20,823.41	be	clogged
Jingmen Cylindrical Product Line New Production Line Phase II Project	be	0.00	30,000.00	2,531.37	25,791.98	85.97%	2022 05 Month 31	3,502.26	5,119.03	clogged	clogged
High-performance Lithium-ion Cylindrical Battery Industrialization Project	be	0.00	60,000.00	4.19	60,965.77	101.61%	2023 06 30th day of the month	inapplicable	inapplicable	inapplicable	clogged

Bean lithium-ion battery program for TWS applications	be	102,685.68	6,851.70	0.00	9,623.75	140.46%	inapplicable	inapplicable	inapplicable	inapplicable	clogged
High Temperature Lithium-Manganese Battery Project for Tire Pressure Testing and Internet of Things Applications	be	30,000.00	1,629.43	0.00	2,148.01	131.83%	inapplicable	inapplicable	inapplicable	inapplicable	clogged
Ternary Square Power Battery Mass Production Research and Testing Center Project	clogged	45,000.00	45,000.00	598.72	45,592.11	101.32%	2022 02 Mr. José Antonio González	inapplicable	inapplicable	inapplicable	clogged
Passenger Car Power Battery Project (Phase III)	be	0.00	124,204.56	9,015.04	101,422.81	81.66%	2024 05 Month 31	inapplicable	inapplicable	inapplicable	clogged
Supplementary liquidity (Issuance of shares to specific recipients in 2020)	clogged	70,000.00	70,000.00	0.00	70,000.00	100.00%	inapplicable	inapplicable	inapplicable	inapplicable	clogged
Passenger Car Lithium-ion Power Battery Project	clogged	337,359.63	337,359.63	48,965.61	169,480.88	50.24%	2024 09 30th day of the month	inapplicable	inapplicable	inapplicable	clogged
HBF16GWh Lithium-ion Power Battery Project for Passenger Cars	clogged	260,000.00	260,000.00	22,814.64	138,110.11	53.12%	2024 11 30th day of the month	inapplicable	inapplicable	inapplicable	clogged
Supplementary liquidity (Issuance of shares to specific recipients in 2022)	clogged	300,000.00	300,000.00	0.00	300,000.00	100.00%	inapplicable	inapplicable	inapplicable	inapplicable	clogged
Subtotal committed investment projects	--	1,391,770.26	1,391,770.26	83,929.57	1,085,680.00	--	--	40,453.94	88,922.63	--	--

where the over-raised funds are invested											
inapplicable											
add up the total	--	1,391,770.26	1,391,770.26	83,929.57	1,085,680.00	--	--	40,453.94	88,922.63	--	--

Explanation and reasons for non-achievement of planned progress and projected benefits by project (including reasons for selecting "not applicable" for "whether projected benefits have been achieved")	Jingmen Cylindrical Product Line New Production Line Phase II Project has not reached the expected benefits, mainly due to the project's target user market is mainly outside the country, since 2023 by the inflation, the Federal Reserve continued to raise interest rates, raw material price fluctuations and other impacts, downstream customers of the procurement of related products phased down due to demand; high-performance lithium-ion cylindrical batteries industrialization project has not yet completed one year of operation, and for the time being can not be compared with the expected benefits; The ternary square power battery mass production research and testing center project aims to further enhance the company's research and development strength in the field of power batteries, improve product development efficiency, and does not directly generate economic benefits, not benefit measurement.
Description of significant changes in project feasibility	inapplicable
Amount, purpose and progress of utilization of over-provided funds	inapplicable
Changes in the location of implementation of fund-raising investment projects	inapplicable
Adjustment of the implementation mode of fund-raising investment projects	inapplicable
Prior investment and replacement of fund-raising investment projects	inapplicable
Temporary replenishment of working capital with idle proceeds	inapplicable
Amount of and reasons for fund-raising balances arising from project implementation	inapplicable
Use and destination of unused proceeds	The proceeds from the non-public stock offering in 2019 are deposited in the Company's special account for proceeds; in 2020, the proceeds from the issuance of shares to certain The proceeds from the issuance of shares to selected parties and the issuance of shares to selected parties in 2022 will be deposited in the Company's proceeds. Specialized accounts or for cash management.
Problems or other situations in the use and disclosure of funds raised	not have

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

☐ Applicable ☑ Not applicable

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

VIII. Significant asset and equity sales

1. Sale of significant assets

☐ Applicable ☑ Not applicable

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

2. Sale of significant equity interests

☐ Applicable ☑ Not applicable

IX. Analysis of major holding and participating companies

☑Applicable ☐Not Applicable

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

Unit: Yuan

company identification	Company Type	Main business	registered capital	total assets	net assets	revenues	business profit	net profit
Smallville International	joint-stock company	trade and commerce	100,000,00$0.00	25,508,284,431.90	21,409,609,460.18	11,168,422,292.80	1,936,539,192.17	1,645,090,043.75
Everest Power	associated company	service industry	1,303,261,095.83	58,629,805,443.50	17,145,464,389.64	39,063,621,919.70	3,573,073,397.14	3,252,375,820.26

Acquisition and disposal of subsidiaries during the reporting period

☑Applicable ☐Not Applicable

company identification	Mode of acquisition and disposal of subsidiaries during the reporting period	Impact on overall production operations and performance
Chengdu Yiwei Power Co.	constitute	No significant impact
Yunnan Yijie Lithium Co.	constitute	No significant impact
EVE ENERGY PTE. LTD.	constitute	No significant impact
EVE ENERGY US Holding LLC	constitute	No significant impact
eve energy island holding limited	constitute	No significant impact

Description of major holdings and participations

The above financial data of Semol International and YWD are derived from their consolidated statements, which have consolidated the financial data of their subsidiaries.

X. Structured subjects controlled by the company

☐ Applicable ☑ Not applicable

XI. Prospects for the future development of the company

In the future, the company will continue to focus on the strategy of "high-quality development", based on "to be the best lithium battery in the world, and to become a leading enterprise in the industry", to clarify the significance of technological innovation and product innovation to the development of the company, to continuously strengthen the technological leading position in the industry, and to continue to improve the quality of its products. We will continue to strengthen our technological leadership in the industry and continue to improve the quality of our products. In the new environment and conditions, the company will "create the most creative leading enterprise of lithium battery, and make outstanding contributions to the sustainable development of mankind" as the new vision, and in the extreme seriousness to do a good job in all operations, at the same time, take out the courage to look at the global pattern, benchmarking the world's first-class level in the "lithium battery and intelligent life", the company will continue to develop its business in the "lithium battery and intelligent life". Lithium battery and intelligent life" and "new energy" two big tracks to move forward.

(i) Prospects for future development

1、Further enhance the "technology" and "quality" capabilities to ensure the company's high-quality

development.

The company will further strengthen the research and development of new products and technologies of lithium battery, further improve the comprehensive performance of the products, further promote the process optimization and performance upgrading of the existing products, further strengthen the control of the product manufacturing process, and enhance the comprehensive competitiveness of the company.

Among them, on the basis of maintaining its leading position, the lithium primary battery continues to strengthen the research on key technologies of long life, high reliability and wide temperature required in the markets of smart meters, IoT devices and automotive products, and to enhance the reliability of power supply through innovative structural design, so as to increase the competitive advantages of products; in terms of power batteries, the company has continued to develop fast-charging technology, and meanwhile, it has formed mass production capacity by giving play to its advantages of extreme manufacturing efficiency, high consistency and high reliability in the large cylindrical batteries. In terms of power batteries, the company continues to develop fast charging technology, while taking advantage of the extreme manufacturing efficiency, high consistency and high reliability of large cylindrical batteries to form mass production capacity. In terms of energy storage batteries, the company has upgraded the technology development of 628Ah cells for the TWh energy storage scale to realize the cost reduction of both the cells and the system level.

2、Consolidate the leading edge of the existing market and develop emerging markets

The Company will further consolidate its leading position in the three major business markets of consumer batteries, power batteries and energy storage batteries, and continue to strengthen the development of new energy automobile and energy storage markets. Relying on the company's comprehensive advantages in technology, quality, scale and market, we will actively develop domestic and international potential customers in power and energy storage with innovative products, services and solutions to promote the rapid growth of the company's performance.

3、Strengthen the digital construction, to build the industry lighthouse factory

The development environment of the global industry is undergoing profound changes, uncertainties are increasing, competition in the industry is intensifying, and digital transformation has become a general trend. The Company has set reasonable digitalization construction targets and formulated a digitalization construction blueprint, and will continue to improve its digitalization capabilities and enhance its competitive advantages. The new factory will aim to build a beacon factory in the industry, adopting technical energy saving and emission reduction measures to reduce energy consumption during the manufacturing process, high-level automated production lines, online quality inspection, and other measures.

Measurement technology, digital management system and other advanced technologies to achieve high-quality, high-efficiency product manufacturing innovation and enhance core competitiveness.

4、Deepen technical innovation ability, enhance product cost competitiveness

With the continuous development of the industry, the manufacturing process is gradually mature, the product quality gap is further narrowed, and the cost has become the core competitive factor of the products. The company has deepened its technological innovation ability for many years, reduced the cost per Wh through new products and new processes, and endeavored to create EVERWELL's ace products. The ace product, large cylindrical battery size standard, improves manufacturing efficiency by 30% and reduces manufacturing cost by 50%. The kingpin product LF628K energy storage battery adopts extra-large cell CTT technology, which reduces the number of cells by 50% and improves the production efficiency by 30% compared with the 314Ah battery. In addition, through the optimization of cluster size, it can be adapted to industry-standard integration solutions, reducing the cost of use for customers.

5、Promote energy saving and emission reduction, practice green operation

The company adheres to the sustainable development concept of ''abiding by the law, continuous improvement and pollution prevention", takes ''better energy utilization efficiency and providing green products for the society'' as its energy policy, and implements the green manufacturing system, meanwhile, the company adopts new processes and advanced equipments to reduce resource and energy consumption. At the same time, the company adopts new processes and advanced equipment to reduce resource and energy consumption, continuously improve energy utilization efficiency, and reduce greenhouse gas emissions in production activities.

As a pioneer in the new energy industry, the company has been awarded the title of ''national green factory" and actively responds to national policies, using the park roof resources, ground parking lot resources to build distributed photovoltaic power stations, taking the initiative to assume social responsibility, to achieve intensive land use, clean production, waste resources, low-carbon energy.

The company will continue to explore and innovate to build new factories with the goal of "Zero Carbon Factory'', and create greener and more energy-saving products and solutions with a green manufacturing system that is more warm and powerful, so as to contribute to the global climate governance with the "Power of EVERWELL''.

(ii) Risks that the company may face

1. Exchange rate fluctuation risk

The export sales of the company's products as well as the import and purchase of some materials and equipment will have a certain impact on the company's operation if the exchange rate of RMB fluctuates.

Countermeasures: In response to this risk, the Company has formulated the "Foreign Exchange Hedging Business Management System" to lock in exchange costs, avoid exchange rate risks to a certain extent, and reduce financial losses caused by exchange rate fluctuations by carrying out foreign exchange hedging business, including but not limited to forward settlement and sale of foreign exchange, foreign exchange hedging, currency hedging, foreign exchange swaps, foreign exchange futures, foreign exchange options business and other foreign exchange derivatives and other business varieties. The company has been able to avoid exchange rate risks to a certain extent and reduce financial losses caused by exchange rate fluctuations.

2. Policy change risk

In the company's business field, power battery is affected by the change of subsidies for new energy vehicles and the specification conditions for power battery. Countermeasures:

(1) Through technological innovation, improve the performance of power battery to meet the requirements of the national subsidy policy on battery performance;

(2) On the basis of technological innovation, we adopt high-level fully automated production methods to improve product yields, expand capacity scale, reduce costs and enhance product profitability.

3、Raw material price fluctuation risk

During the reporting period, the price of upstream raw materials for lithium batteries fluctuated greatly, and the cost of products was affected to a certain extent. Countermeasures:

(1) Improvement of the production process to increase the production line's yield and yield rate, and reduce the material cost of the products;

(2) Dilute the fixed costs of products by improving production efficiency and capacity;

(3) Promote the construction of strategic supply chain, realize strategic synergy through in-depth strategic cooperation with various aspects of the industry chain, reduce the risks brought by fluctuations in raw material prices, and realize win-win situation for the industry chain;

(4) Through the futures market hedging tools, to realize the overall controllable cost of major raw materials.

XII. Registration form for receiving research, communication, interviews and other activities during the reporting period

☑Applicable ☐Not Applicable

Reception time	Location of reception	Reception	Types of recipients	Target audience	Main points of discussion and information provided	Index of basic information of the research
February 20, 2023	Company Conference Room 6612	telephone call	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion Research Activity Information 20230220

April 26, 2023	Company Conference Room 6612	telephone call	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion earnings briefing, roadshow event information 20230426
May 06, 2023	Value Online - Yi Dong Value Platform (https://www.ir-online.cn/)	(sth. or sb) else	(sth. or sb) else	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion results briefing, roadshow activities, etc. 20230506
June 16, 2023	Company Conference Room 42	field research	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion Research Activity Information 20230616
August 25, 2023	Conference Room 101, 1st Floor, Jingmen Zone 3, YWD	telephone call	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion results briefing, roadshow activities, etc. 20230825
September 22, 2023	CICC Office, 19F, One International Finance Center, Central, Hong Kong, China	(sth. or sb) else	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion results briefing, roadshow activities, etc. 20230922
September 26, 2023	Conference Room R1-3, Corporate BN	field research	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion Energy: 300014 Lithium Ion Energy Results Presentation, Roadshow Event Information 20230926
October 25, 2023	Shenzhen Stock Exchange Live and Interactive Ease Platform	(sth. or sb) else	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion: 300014 Lithium Ion Participated in SZSE: Crossing Growth Riding the Wind - Summary of Collective Exchange Activities 20231025
October 25, 2023	Company Conference Room 6612	telephone call	organization	For details of the names of the participating units, please refer to the disclosure on the Juchao Information Network.	See Juchao Information Website	Lithium Ion Energy: 300014 Lithium Ion Energy Earnings Presentation, Roadshow Event Information 20231025

XIII. Implementation of the action program "Double Promotion of Quality Returns"

Whether the company has disclosed the action program of "double improvement of quality and return".

☑Yes ☐No

In order to practice the development concept of "investor-oriented" listed companies and realize the improvement of the quality of the company's operation and development, investment value and sustainable development level, the company has formulated the action plan of "Double Improvement of Quality and Return". Specific initiatives are as follows:

1、Be brave and build new quality productivity of YWT

LiWei Lithium possesses industry-leading technological innovation capability. Since its listing, it has increased its investment in R&D for its main business year by year, cultivated a R&D team of more than 5,000 people, constructed a high-level research institute of 230,000 square meters, built 19 large-scale R&D laboratories and pilot lines, strengthened the transformation of its achievements, and responded to downstream demands quickly, so as to form a technological development system that is adapted to the needs of market competition and development of the enterprise.

The company gives full play to the R&D strength of its research institute and technology center, and opens up a smooth R&D-manufacturing-sales-service channel to ensure the continuous upgrading of delivery quality. At the same time, the company focuses on building a green supply chain, laying out lithium battery recycling business, building a "nickel cobalt lithium ore - battery materials - battery recycling - battery recycling" full life cycle value chain and green supply chain, realizing product recycling and reuse.

The company's overseas layout is progressing well, gradually developing a new situation of "global manufacturing, global service, global cooperation", injecting new momentum for the company's sustainable growth.

2. Compacting governance and enhancing standardized operations

The Company has continued to improve the standardized and scientific "Three Councils and One Layer" management and supervision system, adhering to the principle of combining corporate governance with compliance management and improving the internal control system. The Company has established a corporate governance structure comprising the shareholders' general meeting, the Board of Directors, the Supervisory Committee and the management, and clearly defined the rights and obligations of the shareholders' general meeting, the Board of Directors and its specialized committees, the Supervisory Committee, the independent directors, the secretary of the Board of Directors and the management in accordance with the requirements of the relevant laws, regulations and standardized documents. It regulates the rights and obligations of the Company and its shareholders, prevents the abuse of shareholders' rights and the dominant position of the management from harming the rights and interests of small and medium-sized investors, and effectively protects the legitimate rights and interests of small and medium-sized investors. Strengthen investor relationship management, broaden the channels for institutional investors to participate in corporate governance, guide small and medium-sized investors to actively participate in the general meeting of shareholders, create convenience for all types of investor bodies to participate in decision-making on major matters, enhance the investors' right to speak and sense of access, and safeguard the rights of small and medium-sized investors to participate in corporate governance.

3. Enhance information disclosure and adhere to the investor-centered approach

The Company discloses relevant information in a true, accurate, timely, fair and complete manner in strict accordance with relevant laws and regulations as well as the requirements of "Information Disclosure Management System" and "Investor Relationship Management System" and other systems, carries out performance briefing sessions on a regular basis, actively participates in various on-line and off-line investor relations activities, and maintains active communication with investors by combining with Interactive Easyline, investor hotlines, mailboxes, etc.; the Company designates the Board of Directors' The secretary of the board of directors is responsible for information disclosure, coordinating the relationship between the company and investors, receiving shareholders' visits and answering investors' enquiries, etc. The company has designated "Securities Times", "China Securities Journal", "Shanghai Securities News" and "Juchao Information Network" (www.cninfo.com.cn) as the designated newspapers and websites for the disclosure of the company's information to ensure that all the shareholders of the company are able to access to the information with equal opportunities and channels, and to continuously improve the openness and transparency of the company's operation. The Company strictly complies with the relevant laws and regulations and the relevant laws and regulations of the People's Republic of China. The Company strictly complies with relevant laws and regulations and the provisions of regulatory bodies to disclose to investors information that is valuable for investment decisions, and at the same time, is committed to continuously improving the transparency of key information on production and operation, product innovation, etc., reducing redundant information disclosure, and endeavoring to build an information disclosure mechanism that meets the needs of investors.

4. Think of the source of the water, a variety of ways to return to the investor

The company adheres to the global competitive strategy of ''Global Manufacturing, Global Delivery, Global Service", establishes a strong corporate culture and organization, continuously improves staff cohesion, promotes teamwork, and fulfills its social responsibility to achieve the corporate vision of "building the most creative leading lithium battery enterprise, and making outstanding contributions to sustainable development of mankind". We have established a strong corporate culture and organization to continuously improve staff cohesion, promote teamwork and fulfill social responsibility, so as to realize the corporate vision of "building the most creative leading enterprise of lithium battery and making outstanding contributions to the sustainable development of mankind''.

(1) Continuous cash dividend to reward investors

The Company has always attached great importance to investor returns, and has continued to pay cash dividends since its listing, with a total cash dividend of RMB 1.051 billion in the past ten years (2013-2023). In FY2022, the Company will pay a cash dividend of RMB1.60 per 10 shares to all shareholders, totaling RMB327 million in cash dividends. In the future, the Company will continue to coordinate the dynamic balance between corporate development, performance growth and shareholders' return according to its development stage, so as to realize a ''long-term, stable and sustainable'' shareholders' value return mechanism, and continue to enhance the sense of gain of the majority of investors.

(2) Implementing buybacks to help stabilize the market

Based on the confidence in the future development of the Company and the recognition of the Company's value, and in order to enhance investors' investment confidence in the Company, the Company will, respectively, on August 2023 and 2024 February launched a repurchase program to repurchase part of the Company's shares by means of centralized bidding transactions with its own funds of not less than 150 million yuan and not more than 300 million yuan and not less than 100 million yuan and not more than 200 million yuan, respectively.

(3) Boost confidence by using directors and supervisors to increase their holdings

Through directors, supervisors, senior management and other subjects to increase their holdings, to share the fruits of development with investors, stabilize the market and boost confidence. Mr. Liu Jianhua, a director and senior management of the Company, and Mr. Ai Xinping, a director of the Company, intend to increase their holdings of the Company's shares through the means permitted by the China Securities

Regulatory Commission and the trading system of the Shenzhen Stock Exchange (including, but not limited to, centralized bidding and block trading, etc.), within six months from December 11, 2023 and February 21, 2024, respectively, with the shares increased to not less than 150,000 shares and not more than 200,000 shares and 20,000 shares, respectively. No less than 150,000 shares and no more than 200,000 shares and 20,000 shares respectively. As at February 23, 2024, Mr. Ai Xinping's plan to increase his shareholding in the Company has been completed.

Section IV. Corporate governance

I. Basic state of corporate governance

During the reporting period, the Company strictly complied with the requirements of the Company Law, the Securities Law, the Code on Governance of Listed Companies, the Rules for Listing of Stocks on the Growth Enterprise Market of the Shenzhen Stock Exchange, the Shenzhen Stock Exchange's Self-disciplinary Supervision Guideline for Listed Companies No. 2 - Standardized Operation of Listed Companies on the Growth Enterprise Market, and other relevant laws, regulations and standardized documents. The Company has continuously improved its corporate governance structure and continuously enhanced its corporate governance level. The Company has established a corporate governance structure comprising the general meeting of shareholders, the Board of Directors, the Supervisory Committee and the management, and has clearly defined the rights and obligations of the general meeting of shareholders, the Board of Directors and its specialized committees, the Supervisory Committee, the independent directors, the secretary of the Board of Directors and the management in accordance with the requirements of the relevant laws, regulations and standardized documents.

As at the end of the reporting period, the actual status of corporate governance was in compliance with the "Code on Governance of Listed Companies" and "No. 2 Self-disciplinary Supervision Guidelines for Listed Companies of Shenzhen Stock Exchange".

-Regulated Operation of Listed Companies on GEM Board ‖ and other requirements.

1. About shareholders and general meetings

The Company strictly follows the requirements of the Rules for General Meetings of Shareholders of Listed Companies, the Rules for Listing of Stocks on the GEM Board of the Shenzhen Stock Exchange, the Articles of Association, the Rules of Procedure for General Meetings of Shareholders of the Company and other provisions to standardize the convening and convening of shareholders' general meetings, treat all shareholders on an equal footing, and create as much convenience as possible for shareholders to participate in shareholders' general meetings, so as to enable them to fully exercise their rights as shareholders and protect the interests of all shareholders. Meanwhile, the Company employs professional lawyers to witness the shareholders' general meeting to ensure that the convening, holding and voting procedures of the meeting comply with the relevant legal provisions and safeguard the legitimate rights and interests of shareholders.

2、About the company and controlling shareholders, actual controllers

The controlling shareholders and de facto controllers of the Company have strictly regulated their own behavior and have not interfered directly or indirectly with the Company's decision-making and operation activities beyond the Shareholders' General Meeting, and there is no behavior of controlling shareholders and de facto controllers taking advantage of their controlling position to infringe upon the interests of other shareholders; nor has there been any case in which the controlling shareholders and de facto controllers have taken up the Company's funds or required the Company to guarantee for them or guarantee for others. The Company has independent and complete business and independent operation capability, and is independent of the controlling shareholders in terms of business, personnel, assets, organization and finance, and the Board of Directors, the Supervisory Committee and the internal organizations of the Company operate independently.

3. On directors and the Board of Directors

The number and composition of the Board of Directors of the Company are in compliance with the requirements of laws, regulations and the Articles of Association. The directors of the Company are able to act in accordance with the Rules of Procedure of the Board of Directors of the Company

The Independent Directors' Work System, No. 2 of the Shenzhen Stock Exchange's Self-disciplinary Supervision Guidelines

for Listed Companies - Standardized Operation of Listed Companies on the Growth Enterprise Market, and other provisions of the Code of Conduct for Independent Directors, attended the Board of Directors and the general meetings of shareholders, and fulfilled their duties and obligations in a diligent manner, and at the same time, actively participated in the relevant trainings to familiarize themselves with the relevant laws and regulations.

The Board of Directors of the Company has set up four specialized committees, namely the Strategy Committee, the Remuneration and Evaluation Committee, the Audit Committee and the Nomination Committee, in accordance with the requirements of the "No. 2 Self-disciplinary Supervision Guidelines for Listed Companies of the Shenzhen Stock Exchange - Standardized Operation of Listed Companies on the Growth Enterprise Market". The members of the special committees are all composed of directors, except for the Strategy Committee which is chaired by the Chairman of the Board, the other special committees are chaired by independent directors and the ratio of the number of independent directors to the members of the other special committees has reached two-thirds, which provides scientific and professional opinions and references for the decision-making of the Board of Directors. The committees have performed their duties in accordance with the provisions of the Articles of Association and the working system of the committees, and have played an active role in the scientific decision-making of the Board of Directors.

4. About the Supervisors and the Supervisory Board

The number and composition of the Supervisory Committee meet the requirements of laws and regulations. The Supervisors of the Company are able to conscientiously fulfill their duties in accordance with the requirements of the Rules of Procedure of the Supervisory Committee of the Company, and supervise the Company's major matters, financial situation and the legality and compliance of the performance of duties by the Directors and senior management.

5. On performance evaluation and incentive and constraint mechanisms

The Company has established and gradually improved its performance appraisal standards and incentive and discipline mechanism. The Board of Directors of the Company has established the Remuneration and Evaluation Committee, which is responsible for formulating remuneration policies and programs, reviewing the performance of the Company's directors and senior management and conducting annual performance appraisals for them. The appointment of directors and senior management is open, transparent and in compliance with laws and regulations.

6. On information disclosure and transparency

The Company discloses relevant information in a true, accurate, timely, fair and complete manner in strict accordance with relevant laws and regulations as well as the requirements of the Information Disclosure Management System, Investor Relations Management System and other systems, and takes the initiative to disclose information that has a substantial impact on shareholders and other stakeholders on the Company's official website, the Company's public number, the Interactive Ease of the Shenzhen Stock Exchange and other platforms; and safeguards smooth communication with small and medium-sized investors through the establishment of the above diversified investor communication channels. Through the establishment of the above diversified investor communication channels, the Company guarantees smooth communication between the Company and small and medium-sized investors.

The secretary is responsible for information disclosure, coordinating the company's relationship with investors, receiving shareholders' visits, and answering investors' inquiries, etc.; Designated Securities Times China Securities Journal
Shanghai Securities News and Juchao Information Website (www.cninfo.com.cn) are the designated newspapers and websites for the Company's information disclosure to ensure that all shareholders of the Company are able to obtain information with equal opportunities and channels, and to continuously improve the openness and transparency of the Company's operation.

7. On relevant stakeholders

The Company fully respects and safeguards the legitimate rights and interests of relevant stakeholders, realizes the coordination and balance of the interests of society, shareholders, employees and customers, treats suppliers and customers in good faith, and adheres to the principle of mutual benefit and win-win situation with relevant stakeholders to jointly promote the Company's sustained and steady development. The Securities Department of the Company assigns special personnel to receive calls and visits from investors and answer and respond to investor inquiries in a timely manner. Through the interactive platform of Shenzhen Stock Exchange, the company actively interacts with investors and listens to their opinions and suggestions on the company's production and operation as well as future development, thus maintaining good investor relations.

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

Yes ☑No

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

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

The Company has independent and complete business and independent operation capability, and is independent of the controlling shareholders in terms of business, personnel, assets, organization and finance, and the Board of Directors, the Supervisory Committee and the internal organizations of the Company operate independently.

1. Operational independence

The Company has independent research and development, production and sales business systems, and possesses complete legal person property rights, and is capable of independently disposing of and using production factors such as people, property and materials, and smoothly organizing and implementing production and operation activities. There is no inter-industry competition with the affiliated enterprises controlled by the controlling shareholders in terms of business; the Company is not dependent on any enterprise or individual in terms of procurement, production and sales, and it carries out all business in a completely independent and orderly manner.

2. Independence of personnel

The company's personnel and payroll management is completely and strictly separated from the shareholders' unit, and all the company's employees are paid by the company; the company has formulated a strict and complete labor and employment system for the employment, evaluation and promotion of employees, and the company has signed Labor Contracts with all the employees, and the company's labor, personnel and payroll management is completely independent.

3. Integrity of assets

The assets owned and used by the Company mainly include land, buildings, machinery and equipment,

intangible assets and other assets related to production and operation, as well as other auxiliary and ancillary assets, to which the Company has legal and complete ownership or right of use.

4. Institutional independence

The Company has established an organizational structure adapted to its business development, and its institutions are independent of its shareholders. The Company has established a better corporate governance structure in accordance with the requirements of the Company Law and the Articles of Association, and the General Meeting of Shareholders, the Board of Directors and the Supervisory Committee operate in strict accordance with the Articles of Association, and have established the Work System for Independent Directors. The Company's office is completely separated from its shareholders and affiliates, and there is no mixed operation or co-location.

5. Financial independence

The company has a completely independent financial department with an independent accounting system, a sound financial management system, independently opened bank accounts, and independent tax payment in accordance with the law.

III. Competition in the same industry

☐ Applicable ☑ Not applicable

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

1. General meeting of shareholders during the reporting period

Session of the Conference	Type of meeting	investor engagement to scale	Date of convening	Date of disclosure	conference resolution
2023 First extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	47.45%	February 03, 2023	February 03, 2023	For details, please refer to the "２０２３ First Extraordinary Shareholders' Meeting" on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-017)
2023 Second extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	47.86%	February 16, 2023	February 16, 2023	For details, please refer to the "Second Extraordinary Shareholders' Meeting of ２０２３ " on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-025)
2023 Third extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	47.09%	March 06, 2023	March 06, 2023	For details, please refer to the "Third Extraordinary Shareholders' Meeting of ２０２３ " on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-037)
2023 Fourth extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	45.24%	March 31, 2023	March 31, 2023	For details, please refer to the "２０２３ Fourth Extraordinary Shareholders' Meeting" on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-054)
2022 Annual Shareholders general meeting	annual shareholders' meeting	42.21%	May 18, 2023	May 18, 2023	For details, please refer to "Resolutions of the 2022 Annual General Meeting of Shareholders" on the Juchao Information Network. Announcement(Announcement No. 2023-090)
Fifth in 2023 extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	42.30%	July 13, 2023	July 13, 2023	For details, please refer to the "Fifth Extraordinary Shareholders' Meeting of ２０２３ " on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-116)
2023 Sixth extraordinary general meeting	extraordinary general meeting	43.55%	September 11, 2023	September 11, 2023	For details, please refer to the "Sixth Extraordinary Shareholders' Meeting ２０２３ " on the Juchao Information Network.

(EGM)	(EGM)				Announcement of Resolutions of the General Meeting (Announcement No. 2023-148)
Seventh in 2023 extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	43.00%	October 23, 2023	October 23, 2023	For details, please refer to the "Seventh Extraordinary Shareholders' Meeting in 2023" on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-167)
Eighth in 2023 extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	42.72%	November 06, 2023	November 06, 2023	For details, please refer to the "Eighth Extraordinary Shareholders' Meeting in 2023" on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-176)
Ninth in 2023 extraordinary general meeting (EGM)	extraordinary general meeting (EGM)	42.38%	December 18, 2023	December 18, 2023	For details, please refer to the "Ninth Extraordinary Shareholders' Meeting in 2023" on the Juchao Information Network. Announcement of Resolutions of the General Meeting (Announcement No. 2023-200)

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

☐ Applicable ☑ Not applicable

V. Arrangements for companies with voting rights differences

☐ Applicable ☑ Not applicable

VI. Corporate governance of the red-chip structure

☐ Applicable ☑ Not applicable

VII. Directors, supervisors and senior management personnel

1. Basic information

name and surname	distinguishing between the	(a person's) age	duties	occupational status	Date of commencement of term of office	Termination date	Number of shares held at the beginning of the period (Unit)	Number of additional shares held during the period (Unit)	Number of shares reduced during the period (Unit)	Other increases/decreases (Unit)	Number of shares held at the end of the period (Unit)	Reasons for increase or decrease in shares

	sexes											
Liu Jincheng (1917-1989), Chinese communist leader, a martyr of the Cultural Revolution	male	59	chairman of the board	hold an office	2007 10 Mr. José Antonio González	2025 10 30th day of the month	77,430,681	0	0	0	77,430,681	

Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	male	49	board member	hold an office	2010 10 Mr. José Antonio González	2025 10 30th day of the month	19,575,893	0	0	0	19,575,893	
			director-general (of a company etc)	hold an office	10, 2019 30th day of the month	2025 10 30th day of the month						
Jiang Min	daughter	42	Director, deputy director (of a company etc)	hold an office	2022 10 Month 31	2025 10 30th day of the month	37,938	0	0	0	37,938	
			board of directors secretary	hold an office	10, 2019 30th day of the month	2025 10 30th day of the month						
			financial	hold an	2021 01 Mr. José	2025 10 30th day						

			liability responsible person	office	Antonio González	of the month						
Ai Xinping	male	55	board member	hold an office	2010 10 Mr. José Antonio González	2025 10 30th day of the month	152,764	0	0	0	152,764	
Tang Yong (1937-), Chinese dissident human rights activist	male	62	independent director affair	hold an office	10, 2019 30th day of the month	2025 10 30th day of the month	0	0	0	0	0	
Zhan Qijun	male	57	independent director affair	hold an office	2022 10 Month 31	2025 10 30th day of the month	0	0	0	0	0	
Li Chunge	daughter	56	independent director affair	hold an office	2022 10 Month 31	2025 10 30th day of the month	0	0	0	0	0	
Hope (name)	women	45	supervisory boards chairperson	hold an office	2016 10 Mr. José Antonio González	2025 10 30th day of the month	270	0	0	0	270	

Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	women	40	Supervisors of non-employee representatives affair	hold an office	2022 10 Month 31	2025 10 30th day of the month	0	0	0	0	0	
(used in given names)	male	34	workers' representatives scrutineer	hold an office	2022 10 Month 31	2025 10 30th day of the month	0	0	0	0	0	
mulberry field	male	41	deputy director (of a company etc)	hold an office	10, 2019 30th day of the month	2025 10 30th day of the month	56,907	7,550	0	0	64,457	Phase I of the Third Restricted Stock Incentive Plan vesting period
yellow national security	male	48	deputy director (of a company etc)	hold an office	2022 10 Month 31	2025 10 30th day of the month	10,000	0	0	0	10,000	
Chan Cheuk Ying	male	46	deputy director (of a	hold an office	2022 10 Month 31	2025 10 30th day of the month	0	2,750	0	0	2,750	Phase I of the Third Restricted Stock Incentive Plan vesting period

			company etc)									
add up the total	--	--	--	--	--	--	97,264,453	10,300	0	0	97,274,753	--

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

Yes ☑No

Changes in Directors, Supervisors and Senior Management of the Company

☐ Applicable ☑ Not applicable

2. Tenure

Professional background, major work experience and current major responsibilities of the Company's current Directors, Supervisors and senior management

name and surname	Main responsibilities in the company	Professional background and major work experience
Liu Jincheng (1917-1989), Chinese communist leader, a martyr of the Cultural Revolution	chairman of the board	Mr. Wang is a senior engineer with a doctorate degree and a postgraduate degree. He received his bachelor's degree in engineering from the University of Electronic Science and Technology, his master's degree in science from Wuhan University, his doctorate degree in engineering from South China University of Technology, and graduated from CEIBS with an MBA degree in EMBA study. 2001, he has been the general manager of EVERPOWER Power Supply Technology Company Limited in Huizhou; 2007, he has been the chairman and president of EVERPOWER Lithium Energy Company Limited in Huizhou; 2019 Ltd. since 2007; Chairman and President of Huizhou EVERWELL Lithium Energy Co.
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	Director, President	He received his undergraduate degree from Wuhan University, MBA degree from Tsinghua University Research Institute in 2005, MBA degree from University of Wales in 2007, MBA degree from China Europe International Business School in 2013, and EMBA degree from Peking University in 2019. He joined the Company in May 2001 and is currently a director and the president of the sixth session of the Board of Directors of the Company.

Jiang Min	Director, Vice President, Board Secretary, Treasurer	Bachelor's degree from Wuhan University, EMBA from China Europe International Business School (CEIBS), accountant; issued by Shenzhen Stock Exchange. Certificate of Qualification of Secretary of the Board of Directors; joined the Company in March 2016, and is currently a director, vice president, secretary of the Board of Directors and treasurer of the Sixth Session of the Board of Directors of the Company, in charge of the Office of the Secretary of the Board of Directors of the Company and the Finance Center.
Ai Xinping	board member	He is a professor and doctoral supervisor in the School of Chemistry and Molecular Sciences of Wuhan University. He received his B.S., M.S. and Ph.D. degrees in Physical Chemistry from the School of Chemistry of Wuhan University. D. degree in Physical Chemistry from the School of Chemistry, Wuhan University. He is currently the director of the Hubei Key Laboratory of Chemical Power Materials and Technology, an expert of the guidebook of the Ministry of Science and Technology of the People's Republic of China for the major new energy vehicle special project and a responsible expert of the overall group for power batteries, and a director of the Sixth Board of Directors of EVERLITE Lithium Energy Co. Main research areas include lithium-ion battery anode and cathode materials, safety technology, and high specific energy lithium-sulfur battery secondary, proposed and developed voltage-sensitive diaphragm, heat-sensitive electrode, heat-sensitive materials and other new safety technology, presided over the national "973'' project, the National Natural Science Foundation of China, and the national ''863" program projects, published more than 100 papers in domestic and international academic journals. He has published more than 100 papers in academic journals at home and abroad, and has been awarded the second prize of National Technical Invention. The first prize was awarded by the Ministry of Education of the People's Republic of China and the Ministry of Education of the People's Republic of China.
Tang Yong (1937-), Chinese dissident human rights activist	independent director	D. degree from South China University of Technology, worked in Anhui Province Liqun Machinery Factory, Anhui Automobile Industry Company Hefei Automobile Parts Factory, July 1994 to the present in South China University of Technology as a professor, as a "semiconductor display and optical communication devices," the director of the National Local Joint Engineering Research Center, the Chinese Mechanical Engineering Society, production engineering branch executive director, member of the Cutting Committee, vice president of the China Mechanical Industry Metal Cutting Tool Technology Association cutting advanced technology research branch. He is the executive director and member of the Cutting Committee of the Chinese Mechanical Engineering Society, and the vice chairman of the Cutting Advanced Technology Research Branch of the Metal Cutting Tool Technology Association of China Machinery Industry. Currently, he is the director of Huizhou Yilv Lithium Energy Co. Independent Director of the Sixth Board of Directors of the Company Limited.
Zhan Qijun	independent director	He holds a Bachelor's degree in Materials Science and Engineering from Shanghai Jiaotong University and a Master's degree in Business Administration for Senior Executives from Cheung Kong Graduate School of Business. He has been working in Beijing Pioneer Technology Company Limited, Huizhou Pioneer Technology Company Limited and Huizhou TCL Information Technology Company Limited. He is currently an independent director of the sixth session of the board of directors of Huizhou YWL Lithium Energy Company Limited, the chairman and general manager of Guangdong JiuLian Technology Company Limited, and is the de facto controller of Guangdong JiuLian Technology Company Limited.

Li Chunge	independent director	He graduated from Jiangxi University of Finance and Economics with a degree in accounting, Hebei University with a master's degree in economics, and Newcastle University with a master's degree in applied financial accounting, and is a senior accountant and a certified public accountant in China. He was the assistant director of the Finance Department of Hebei Building Materials Company, the chief of the Finance Section of Shijiazhuang Commercial Bank, the financial director of Shenzhen Hedan Pharmaceutical Company, and is currently a teacher of the Department of Economics and Management of Huizhou College, and an independent director of the Sixth Board of Directors of Huizhou Yilv Lithium Energy Co.
Hope (name)	Chairman of the Supervisory Board	He graduated from Fuzhou University with a master's degree in chemical engineering and process. He joined the Company in July 2004, and is now the executive deputy secretary of the Party Committee of the Company, the director of the Research Institute, and the chairman of the Sixth Supervisory Board of the Company.
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Supervisors who are not employee representatives	He graduated from Jilin University of Finance and Economics with a bachelor's degree and is an accountant. He joined the Company in November 2011 and is currently the director of the Audit and Supervision Department of the Company and a non-employee representative supervisor of the Sixth Supervisory Committee.
(used in given names)	supervisor of employee representatives	D. degree in Materials Physics and Chemistry from Huazhong University of Science and Technology. He joined the Company in July 2019 and is currently the deputy general manager of the V Cylindrical Battery Division and an employee representative supervisor of the Sixth Supervisory Committee.
mulberry field	deputy director (of a company etc)	Mr. Wang has a bachelor's degree from China University of Geosciences (Wuhan) and completed the MBA program of Tsinghua University Research Institute in 2020. He joined the Company in August 2007 and is currently the Vice President of the Company, in charge of the Power and Energy Management Department.
yellow national security	deputy director (of a company etc)	He has a bachelor's degree in Mechanical Design and Manufacturing from Henan University of Science and Technology, a master's degree in EMBA from China Europe International Business School, and an MBA from Shenzhen Research Institute of Tsinghua University. He joined the company in April 2004 and is now the vice president of the company, in charge of the company's human resources center and training institute.

Chan Cheuk Ying	deputy director (of a company etc)	He holds a Bachelor's Degree in Law from Chongqing University and a Master's Degree in Law from the University of International Business and Economics. He joined the Company in August 2021 and is currently the Vice President of the Company, in charge of the Legal Affairs Center of the Company.

Employment in shareholders' organizations

☐ Applicable ☑ Not applicable

Employment in other organizations

☑Applicable ☐Not Applicable

incumbent name of member	Name of other units	Positions held in other organizations	termination date starting date	end of term expiry date	Whether or not in other units Remuneration allowance
Liu Jin Cheng (1917-1989), Mao Zedong's second wife	Huizhou Yiwei New Energy Research Institute	director general			clogged
Liu Jin Cheng (1917-1989), Mao Zedong's second wife	Huizhou Yiwei Hydrogen Energy Co.	Executive Director, Manager			clogged
Liu Jincheng (1917-1989), Chinese communist	golden energy global investment ltd	board member			clogged

leader, a martyr of the Cultural Revolution					
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	Shenzhen Zhichunjiao Electronic Technology Co.	supervisor			clogged
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chines	Shenzhen Zhixia Seed Electronic Technology Co.	supervisor			clogged

e specialist on Sudan and the Darfur issue					
Jiang Min	SK New Energy (Jiangsu) Co.	board member			clogged
Jiang Min	Smoore International Holdings Limited	non-executive director			clogged
Ai Xinping	Wuhan University	lecture on			be
Ai Xinping	Hubei Baijerui New Material Co.	board member			be
Li Chunge	Huizhou Academy	principals			be
Zhan Qijun	Guangdong Jiulian Technology Co.	Chairman, Director, General Manager			be
Zhan Qijun	Harmony Zhongtian (Beijing) Investment Management Co.	executive director			clogged
Zhan Qijun	Suzhou Cobey Biotechnology Co.	board member			clogged
Zhan Qijun	Guangdong Jiulian Kaihong Technology Development Co.	Executive Director, General Manager			clogged
Tang Yong (1937-), Chinese dissident human rights activist	South China University of Technology	lecture on			be
Tang Yong (1937-), Chinese dissident	Guangdong Zhongsheng Huakong Intelligent Technology Co.	vice-chairman			clogged

human rights activist					
Tang Yong (1937-), Chinese dissident human rights activist	Zhuhai Huakou Optoelectronics Technology Co.	chairman of the board			clogged
Tang Yong (1937-), Chinese dissident human rights activist	Foshan Guoxing Optoelectronics Co.	independent director			be
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Jiangsu Linyang Yiwei Energy Storage Technology Co.	supervisor			clogged
Zeng Yongfang (1842-1935), anti-Qing revoluti	SK New Energy (Jiangsu) Co.	supervisor			clogged

onary and martyr					
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Huasuan Import & Export (Tongxiang) Co.	supervisor			clogged
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Beijing Huashan Yongsheng Technology Co.	supervisor			clogged
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Huasuan Import & Export (Wenzhou) Co.	supervisor			clogged
Zeng Yongfang (1842-	Qinghai Jinwei New Material Technology Co.	supervisor			clogged

1935), anti-Qing revolutionary and martyr					
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Changzhou Betray New Material Technology Co.	supervisor			clogged
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Hubei Enjie New Material Technology Co.	supervisor			clogged
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Sichuan Nantou De'a Lithium Co.	supervisor			clogged

Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Hunan Zijin Lithium Polymetallic New Material Co.	supervisor			clogged
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	Hubei Dasu New Energy Co.	supervisor			clogged
Description of employment in other organizations	not have				

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

☐ Applicable ☑ Not applicable

3. Remuneration of Directors, Supervisors and Senior Managers

Decision-making procedures, basis for determining, and actual payment of remuneration to directors, supervisors and senior management personnel

(1) Decision-making procedures for the remuneration of directors, supervisors and senior managers

The remuneration of the Company's directors, supervisors and senior management was determined by the provisions of the "2023 Remuneration and Evaluation Plan for Directors and Senior Management" and the "2023 Supervisors' Remuneration Plan", which were considered and approved by the shareholders' meeting of 2022, in accordance with the objectives of the division of work and the Company's annual business plan targets, and the evaluation method combined with the actual business performance.

(2) Basis for determining the remuneration of directors, supervisors and senior managers

Determined on the basis of the Company's profitability level and the division of labor and performance of each director, supervisor and senior management.

(3) Actual payment of remuneration to directors, supervisors and senior management

During the reporting period, there were 13 directors, supervisors and senior management of the Company, and the actual payment in 2023 was RMB13,875,300.

Remuneration of Directors, Supervisors and Senior Management of the Company during the reporting period

Unit: million dollars

name and surname	distinguishing between the sexes	(a person's) age	duties	occupational status	Taxes received from companies Total former compensation	Whether in the company's related parties Getting paid
Liu Jin Cheng (1917-1989), Mao Zedong's second wife	male	59	chairman of the board	hold an office	434.41	clogged
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	male	49	Director, President	hold an office	185.60	clogged
Jiang Min	women	42	Director, Vice President, Board Secretary, Treasurer	hold an office	99.65	clogged
Ai Xinping	male	55	board member	hold an office	10.00	clogged
Tang	male	62	independent director	hold an office	10.00	clogged

Yong (1937-), Chinese dissident human rights activist						
Zhan Qijun	male	57	independent director	hold an office	10.00	clogged
Li Chunge	women	56	independent director	hold an office	10.00	clogged
Hope (name)	women	45	Chairman of the Supervisory Board	hold an office	111.02	clogged
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	women	40	Supervisors who are not employee representatives	hold an office	50.44	clogged
(used in given names)	male	34	supervisor of employee representatives	hold an office	62.33	clogged
mulberry field	male	41	deputy director (of a company etc)	hold an office	156.51	clogged
yellow national security	male	48	deputy director (of a company etc)	hold an office	105.17	clogged
Chan Cheuk Ying	male	46	deputy director (of a company etc)	hold an office	142.41	clogged
add up the total	–	–	–	–	1,387.53	–

Other information notes

☐ Applicable ☑ Not applicable

VIII. Fulfillment of duties by directors during the reporting period

1. Status of the Board of Directors during the reporting period

Session of the Conference	Date of convening	Date of disclosure	conference resolution
Sixth meeting of the Sixth Board of Trustees	January 17, 2023	January 19, 2023	For details, please refer to "Announcement of Resolutions of the Sixth Meeting of the Sixth Board of Directors"(Announcement No. 2023-003) on Juchao Information Network.
Seventh meeting of the Sixth Board of Directors	January 31, 2023	February 01, 2023	For details, please refer to "Announcement of Resolutions of the Seventh Meeting of the Sixth Board of Directors"(Announcement No. 2023-011) on Juchao Information Network.
Eighth meeting of the Sixth Board of Trustees	February 10, 2023	February 10, 2023	For details, please refer to "Announcement of Resolutions of the Eighth Meeting of the Sixth Board of Directors"(Announcement No. 2023-018) on Juchao Information Network.
Ninth meeting of the Sixth Board of Trustees	February 16, 2023	February 17, 2023	For details, please refer to "Announcement of Resolutions of the Ninth Meeting of the Sixth Board of Directors"(Announcement No. 2023-026) on Juchao Information Network.
Tenth meeting of the Sixth Board of Trustees	March 14, 2023	March 15, 2023	For details, please refer to "Announcement of Resolutions of the Tenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-040) on Juchao Information Network.
Eleventh meeting of the Sixth Board of Trustees	March 28, 2023	March 28, 2023	For details, please refer to "Announcement of Resolutions of the Eleventh Meeting of the Sixth Board of Directors"(Announcement No. 2023-049) on Juchao Information Network.
Twelfth meeting of the Sixth Board of Trustees	April 17, 2023	April 18, 2023	For details, please refer to "Announcement of Resolutions of the Twelfth Meeting of the Sixth Board of Directors"(Announcement No. 2023-058) on Juchao Information Network.
Thirteenth meeting of the Sixth Board of Trustees	April 25, 2023	April 26, 2023	For details, please refer to "Announcement of Resolutions of the Thirteenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-073) on Juchao Information Network.
Fourteenth meeting of the Sixth Board of Trustees	May 05, 2023	May 05, 2023	For details, please refer to "Announcement of Resolutions of the Fourteenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-078) on Juchao Information Network.
Fifteenth meeting of the Sixth Board of Trustees	May 08, 2023	May 08, 2023	For details, please refer to "Announcement of Resolutions of the Fifteenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-082) on Juchao Information Network.
Sixteenth meeting of the Sixth Board of Directors	June 08, 2023	June 08, 2023	For details, please refer to "Announcement of Resolutions of the Sixteenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-096) on Juchao Information Network.
Seventeenth meeting of the Sixth Board of Directors	June 27, 2023	June 28, 2023	For details, please refer to "Announcement of Resolutions of the Seventeenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-106) on Juchao Information Network.

Eighteenth meeting of the Sixth Board of Trustees	August 24, 2023	August 25, 2023	For details, please refer to "Announcement of Resolutions of the Eighteenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-126) on Juchao Information Network.
Nineteenth meeting of the Sixth Board of Trustees	September 05, 2023	September 06, 2023	For details, please refer to "Announcement of Resolutions of the Nineteenth Meeting of the Sixth Board of Directors"(Announcement No. 2023-139) on Juchao Information Network.
Twentieth meeting of the Sixth Board of Directors	September 25, 2023	September 26, 2023	For details, please refer to "Announcement of Resolutions of the Twentieth Meeting of the Sixth Board of Directors"(Announcement No. 2023-151) on Juchao Information Network.
Twenty-first meeting of the Sixth Board of Trustees	October 18, 2023	October 19, 2023	For details, please refer to "Announcement of Resolutions of the Twenty-first Meeting of the Sixth Board of Directors"(Announcement No. 2023-166) on Juchao Information Network.
Twenty-second meeting of the Sixth Board of Directors	October 25, 2023	October 26, 2023	For details, please refer to "Announcement of Resolutions of the Twenty-second Meeting of the Sixth Board of Directors"(Announcement No. 2023-168) on Juchao Information Network.
Twenty-third meeting of the Sixth Board of Trustees	November 27, 2023	November 28, 2023	For details, please refer to "Announcement of Resolutions of the Twenty-third Meeting of the Sixth Board of Directors"(Announcement No. 2023-180) on Juchao Information Network.
Twenty-fourth meeting of the Sixth Board of Trustees	December 01, 2023	December 01, 2023	For details, please refer to "Announcement of Resolutions of the Twenty-fourth Meeting of the Sixth Board of Directors"(Announcement No. 2023-186) on Juchao Information Network.
Twenty-fifth meeting of the Sixth Board of Directors	December 08, 2023	December 08, 2023	For details, please refer to "Announcement of Resolutions of the Twenty-fifth Meeting of the Sixth Board of Directors"(Announcement No. 2023-191) on Juchao Information Network.
Twenty-sixth meeting of the Sixth Board of Directors	December 25, 2023	December 25, 2023	For details, please refer to "Announcement of Resolutions of the Twenty-sixth Meeting of the Sixth Board of Directors"(Announcement No. 2023-201) on Juchao Information Network.

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

Attendance of Directors at Board and General Meetings							
Name of Director	Number of Board meetings due during the reporting period	Number of board meetings attended on-site	Participation in the Board of Trustees by correspondence	Number of proxy attendances at the Board of Directors	Number of absences from the Board	Failure to attend two consecutive board meetings in person	Attendance at shareholders' meetings
Liu Jincheng (1917-1989), Chinese communist leader, a martyr of the Cultural Revolution	21	11	10	0	0	clogged	0
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	21	5	16	0	0	clogged	0
Jiang Min	21	10	11	0	0	clogged	9
Ai Xinping	21	4	17	0	0	clogged	0
Tang Yong (1937-), Chinese dissident human rights activist	21	1	20	0	0	clogged	0
Zhan Qijun	21	0	21	0	0	clogged	0

Li Chunge	21	1	20	0	0	clogged	1

Description of failure to attend two consecutive board meetings in person is not applicable.

3. Directors' objections to matters relating to the Company

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

Yes ☑No

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

4. Other explanations of the directors' performance of their duties

Whether the Directors' recommendations to the Company are adopted

☑Yes ☐No

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

During the reporting period, the directors of the Company, in strict accordance with the Articles of Association of the Company, the Rules of Procedure of the Board of Directors of the Company and relevant laws and regulations and other relevant provisions and requirements, actively attended the Board of Directors and the general meetings of the shareholders, diligently performed their duties, and, in light of the actual situation of the Company, put forward relevant opinions on the Company's major governance and operational decisions, and, after full communication and discussion, formed a unanimous agreement, and resolutely supervised and promoted the implementation of the resolutions of the Board of Directors, to Ensuring scientific, timely and efficient decision-making and safeguarding the legitimate rights and interests of the Company and all shareholders.

IX. Specialized committees under the Board of Directors during the reporting period

Name of the Committee	Membership	call a conference ordinal number	Date of convening	Content of the meeting	Important observations and recommendations made	Other performance of duties present situation	Specifics of the objections (if any)

Sixth Board Strategy Committee	Liu Jincheng, Liu Jianhua, Ai Xinping	7	2023 01 Mr. José Antonio González	Consideration of the "Proposal on the Use of Proceeds and Own Funds to Increase the Capital of a Subsidiary and Connected Transaction", "Proposal on the Proposed Signing of an Investment and Cooperation Agreement on the Project of 20GWh Power Storage Battery Production Base in Jinyang, Sichuan Province and a Customized Construction Contract for a Factory", and "Proposal on the Proposed Signing of an Investment Agreement on the Project of 23GWh Annual Production Capacity of Lithium Iron Phosphate Cylindrical Energy Storage Power Battery in Qujing, Yunnan Province".	The Strategy Committee conducted an in-depth study on the industry in which the Company operates, the Company's strategic planning, major capital operation, asset operation projects, etc., and put forward valuable opinions for the Company to formulate medium- and long-term development strategies, and unanimously agreed on the relevant motions.		
			2023 01 30th day of the month	Consideration of the "On the Subsidiary's Proposed Signing with the Administrative Committee of Jingmen High-tech Zone Motion on "Letter of Contract			
			2023 03 Mr. José Antonio González	Consideration of the Motion on Capital Increase of Subsidiary Shenyang Yiwei			
			2023 04 Mr. José Antonio González	Consideration of the Proposal for Capital Increase of Subsidiary EVA Asia			
			2023 06 Month 06	Consideration of the "Report on the Proposed Investment and Construction of Passenger Vehicles in Hungary by the Grandson Company". Cylindrical Battery Project			
			2023 09 Month 04	Consideration of the "Report on the Proposed Relationship Between the Grandson Company and Electrified Power , Daimler Truck, PACCAR Establishment of a Joint Venture Company			
			2023 12 Month 06	Consideration of the Motion on the Subsidiary's Proposed Signing of a Contract for the Customized Construction of a Factory for the 60GWh Power Storage Battery Production Line and Auxiliary Facilities Project			

Audit Committee of the Sixth Board of Trustees	Li Chunge, Tang Yong, Liu Jianhua (Note: As of November 27, 2023) At the Twenty-third Meeting of the Sixth Session of the Board of Directors of the Company held on March 31, 2012, the composition of the Sixth Audit Committee of the Company was changed to Li Chunge, Tang Yong and Ai Xinping.)	4	2023 04 Mr. José María González	consideration of the full text of the annual report of the company for the year 2022 and its summary Proposal on the Annual Audit Report of the Company for the Year 2022, Proposal on the Special Report on the Annual Deposit and Utilization of Proceeds, and Proposal on the Profit Distribution Proposal for the Year 2022. Resolution on the Report on the Financial Results of the Company for Fiscal Year 2022". The "Report on the Self-Evaluation of the Company's Internal Controls for Fiscal Year 2022" (《關於<公司2022年內部控制自我评价報告》) Motion on the Proposed Renewal of the Appointment of the Accounting Firm	The Audit Committee is diligent in its duties and responsibilities and plays an oversight role of the Audit Committee of the Board of Directors in strict accordance with the The Audit Committee reviewed the matters under consideration in accordance with the "System of Work of the Audit Committee" and relevant laws and regulations, and unanimously agreed on the relevant motions.		
			2023 04 Mr. José Antonio González	Consideration of the First Quarterly Report of the Company for the Year 2023 The Case			
			2023 08 Mr. José Antonio González	Consideration of the "Resolution on the Full Text of the 2023 Half-Yearly Report of the Company and its Summary" and the "Resolution on the Development of Commodity Futures Hedging Industry". The Motion on Business Affairs			
			2023 10 Mr. José María González	Consideration of the "Third Quarterly Report of the Company for the Year 2023 The Case			
Remuneration and Evaluation Committee of the Sixth Board of Directors	Zhan Qijun, Li Chunge, Jiang Min	6	2023 02 Mr. José María González	Consideration of the "Proposal for Adjustment of the Grant Price under the Phase III Restricted Stock Incentive Plan", "Proposal for Fulfillment of the Vesting Conditions of the First Vesting Period under the Phase III Restricted Stock Incentive Plan", and "Proposal for Voiding Part of the Restricted Shares Granted but Not Yet Vested".	The Remuneration and Appraisal Committee strictly follows The Remuneration and Evaluation Committee's work system and relevant laws and regulations		
			2023 02 Mr. José Antonio González	Consideration of the Company's Fourth Restricted Stock Incentive Plan (Draft) and its Summary" "Proposal on the Company's Measures for the Implementation and Assessment Management of the Phase IV Restricted Stock Incentive Plan". Verification of the Company's First Phase of the Fourth Restricted Stock Incentive Plan			

				List of Incentive Recipients for the Next Award>.	were verified and considered, and the relevant motions were unanimously approved.		
			2023 03 Mr. José Antonio González	Consideration of the Adjustment to the Phase IV Restricted Stock Incentive Plan Initial List of Incentive Recipients and Number of Equity Granted to Them			

			2023 04 Mr. José María González	Consideration of the "Report on the Work of the President for the Fiscal Year 2022". The Company's 2023 Remuneration of Directors and Senior Management Resolution on "Independent Directors' Duty Reporting for Fiscal Year 2022" (《Independent Directors' Duty Reporting for Fiscal Year 2022》). Report (Lei Qiaoping)》《Independent Directors' Annual Duty Report 2022 (Tang Yong)》《Independent Directors' Annual Report for 2022 (Wang Yue) (Lin)" "Independent Director's Annual Report for the Year 2022 (Zhan Qijun) Annual Report of the Independent Directors for the Year 2022 (Li Chunge)			
			2023 09 Mr. José Antonio González	Consideration of the "Proposal on Adjustment of Company-Level Performance Assessment Indicators under the Phase IV Restricted Stock Incentive Plan", "Proposal on Adjustment of the Grant Price under the Phase IV Restricted Stock Incentive Plan", and "Proposal on Granting Reserved Restricted Shares to Incentive Recipients under the Phase IV Restricted Stock Incentive Plan			
			2023 10 Mr. José Antonio González	Consideration of the "Proposal on the Company's Fifth Stock Option Incentive Plan (Draft)and its Summary", "Proposal on the Company's Fifth Stock Option Incentive Plan Implementation and Assessment Management Measures", and "Proposal on the Company's Tenth Employee Stock Ownership Plan (Draft)". The Tenth Employee Stock Ownership Plan of the Company. Motion			

X. Work of the Supervisory Board

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

Yes ☑No

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

XI. Employees of the Company

1. Number of employees, professional composition and education level

Number of employees of the parent company on board	6,394

at the end of the reporting period (persons)	
Number of employees on board of major subsidiaries at the end of the reporting period (persons)	20,945
Total number of employees on board at the end of the reporting period (persons)	27,339
Total number of paid employees for the period (persons)	27,339
Number of retired employees of the parent company and major subsidiaries required to bear the costs (persons)	0
Professional composition	
Professional composition category	Number of professional components (persons)
production staff	16,991
sales person	1,086
technical staff	5,291
treasurer	249
administrative staff	3,722

add up the total	27,339
educational attainment	
Type of educational attainment	Number (persons)
doctoral	68
bachelor's degree	2,059
undergraduate (adjective)	6,956
College and below	18,256
add up the total	27,339

2. Remuneration policy

On the basis of complying with relevant national laws and regulations, the Company will formulate a market-oriented, differentiated and balanced remuneration system and a reasonable, fair and positively traction performance appraisal system, which will be implemented in accordance with the following principles:

(1) Comprehensive assessment principle: determine the remuneration standard according to the company's post system and qualification standards, combined with responsibility and rights and other factors.

(2) Performance appraisal principle: set up a performance appraisal system at the organizational, departmental and individual levels, and the evaluation results are reasonably applied to performance pay, annual salary adjustment, year-end bonus, equity incentives, and expatriate training.

(3) Principle of attracting competition: focusing on the marketization of salary level, rationalization of salary structure, and balancing of internal and external salaries to maintain the competitiveness of the Company's salary, which is conducive to the Company's attraction, retention, and motivation of outstanding talents.

3. Training programs

Talent development and retention strategy is the key to maintain competitive advantage and sustainable development. The company has established the talent strategy of ''recruiting with love, cultivating with devotion, paying attention with heart, and promoting with boldness'', established a complete staff training and promotion development mechanism, and is committed to realizing the common growth of individual employees and the company.

In 2023, the company will carry out a total of 860,260 semester hours of training, with a full training coverage rate of 95.52% and a per capita training duration of 31.5 semester hours.

The company has set up eight colleges in the training institute to undertake induction training, professional training and leadership training programs, and has established three major gold-medal course systems, namely, general sequence, management sequence and professional sequence, with a total of 29 sub-categories of courses, which have been precisely developed to promote internal knowledge transmission and sharing.

The Institute's School of Management has developed a leadership training program for middle and senior managers to help them improve their business management capabilities and energize their teams. The program combines multiple training methods, such as lectures, seminars and consulting, to analyze practical management issues. After receiving the training, trainees use the "531 Action Planner'' to customize their personal improvement plans, plan departmental strategies with a business mindset, and achieve

management empowerment and knowledge transfer. During the reporting period, the company conducted a total of 19 offline leadership courses with a total of 143 hours, amounting to 9,041 semester hours.

For new colleagues, the training includes corporate culture, safety education, rules and regulations, and employee benefits, etc., to help new colleagues understand the culture of EVERWELL, familiarize with the work environment, office procedures, etc., quickly integrate into the workplace, and carry out their work correctly and in a standardized manner; practitioners who have not been educated in work safety or have failed the training shall not be allowed to work on the job.

At the same time, the company encourages its employees to improve their academic qualifications by establishing a good relationship with colleges and universities to carry out academic upgrading programs, and through the release of the corresponding management system to create a platform for employees to help them improve their overall quality and enhance competitiveness.

4. Outsourcing of labor services

☑Applicable ☐Not Applicable

Total number of man-hours outsourced for labor services (hours)	106,854.32
Total compensation paid for outsourced labor ($)	2,705,604.86

XII. Distribution of profits and capitalization of capital reserve of the Company

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

☑Applicable ☐Not Applicable

The Company held its 2022 annual general meeting on May 18, 2023 to consider and approve the proposal on the distribution of 2022 annual profits, and on June 6, 2023 to approve the proposal on the distribution of 2022 annual profits. The Announcement on Implementation of 2022 Annual Equity Distribution (Announcement No. 2023-100) was disclosed on October 10th. The Company's plan for the 2022 annual equity distribution is as follows: to use the Company's current

On the basis of the total share capital of 2,042,780,297 shares excluding 2,941,200 shares repurchased, RMB1.600,000 in cash (including tax) per 10 shares will be distributed to all shareholders, with no bonus shares to be given out, no capitalization of capital reserve, and the remaining undistributed profits to be carried forward for distribution in subsequent years. The program is in strict accordance with the Articles of Association and The implementation of the cash dividend policy in the Cash Dividend Management System was completed in June 2023.

During the reporting period, the formulation and implementation of the Company's cash dividend policy were in compliance with the provisions of the Articles of Association of the Company, with clear and explicit dividend distribution criteria and ratios, with relevant decision-making procedures in place, and with independent directors performing their duties and expressing relevant opinions, which fully safeguarded the legitimate rights and interests of small and medium-sized shareholders.

Special note on cash dividend policy	
Whether it complies with the provisions of the Articles of Association or the requirements of the resolution of the shareholders' meeting:	be
Whether the criteria and percentage of dividends are clear and unambiguous:	be
The adequacy of relevant decision-making procedures and mechanisms:	be
Whether the independent directors have performed their duties and played their role properly:	be
If the company has not made cash dividends, it should disclose the specific reasons and the next steps it intends to take to enhance the level of investor returns:	inapplicable
Whether small and medium-sized shareholders have adequate opportunities to express their views and aspirations, and whether their legitimate rights and interests are adequately protected:	be
If the cash dividend policy is adjusted or changed, whether the conditions and procedures are compliant and transparent:	be

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

☑Yes ☐No ☐Not applicable

The Company's profit distribution proposal and capitalization of capital reserve for the reporting period are in compliance with the relevant provisions of the Company's Articles of Association and other relevant regulations. Profit

distribution and capitalization of capital reserve for the current year

Number of bonus shares per 10 shares (shares)	0
Dividend per 10 shares (RMB) (tax included)	5.00
Number of shares transferred per 10 shares (shares)	0
Equity base for distribution proposal (shares)	2,040,763,736
Cash dividend amount (yuan) (including tax)	1,020,381,868.00
Amount of cash dividends in other ways (e.g., share repurchases) (dollars)	150,002,021.23
Total cash dividends (including other means) ($)	1,170,383,889.23
Distributable profit (dollars)	225,172,044.30
Total cash dividends (including other methods) as a percentage of total profit distribution	100.00%

The current cash dividend

If the company's development stage is not easily distinguishable but there are arrangements for significant capital expenditures, when profit distribution is made, the proportion of cash dividends in this profit distribution shall at least reach
20%.

Detailed description of the proposed distribution of profits or capitalization of capital reserves

In FY2023, audited by Rongcheng CPAs (Special General Partnership), the Company realized net profit attributable to owners of the parent company in FY2023.
4,050,174,699.52 Yuan. According to the Articles of Incorporation of the Company, after the withdrawal of 10% of the legal surplus reserve of RMB25,019,116.03, together with the unappropriated profits of the previous year, the Company has made the following adjustments to the balance of the unappropriated profits of the previous year

10,444,983,355.86 yuan, total undistributed profits at the end of the year 14,155,374,049.31 yuan; the balance of capital surplus at the end of the year 18,562,392,295.80 yuan.

After discussion, the proposed profit distribution is as follows: Based on the existing total share capital of 2,045,721,497 shares less 4,957,761 shares in the Company's repurchase dedicated securities account

A cash dividend of RMB5.00 (inclusive of tax) per 10 shares will be paid to all shareholders on the basis of 2,040,763,736 shares, totaling RMB5.00 (inclusive of tax) per 10 shares.

RMB1,020,381,868.00 (including tax), no bonus shares will be distributed, no capitalization of capital reserve will be made, and the remaining undistributed profits will be carried forward for distribution in future years.

According to Article 7 of the "No. 9 Self-disciplinary Supervision Guidelines for Listed Companies of the Shenzhen Stock Exchange - Repurchase of Shares", "If a listed company repurchases its shares by means of offer or centralized bidding with cash as consideration, the amount of shares repurchased by the company in the current year shall be deemed to be the amount of cash dividends and be included in the calculation of the relevant percentage of cash dividends for the current year". Article 7 of the "Repurchase of Shares by Listed Companies by means of offer or centralized bidding" stipulates that "if a listed company repurchases shares by means of cash, the amount of shares repurchased in that year shall be deemed to be the amount of cash dividends and shall be included in the calculation of the relevant proportion of cash dividends for that year".

Amount. Through the above two methods, the total cash dividends of the Company for the year 2023 will amount to RMB1,170,383,889.23 (including the amount of share repurchase in the year 2023)

If there is any change in the total share capital of the Company or the shares in the special securities account for repurchase before the share registration date for the implementation of the equity distribution, the distribution ratio will be adjusted accordingly on the principle that the total amount of cash dividends will remain unchanged.

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

☐ Applicable ☑ Not applicable

XIII. Implementation of the Company's equity incentive plan, employee stock ownership plan or other employee incentives

☑Applicable ☐Not Applicable

1. Equity incentives

(1) Phase III Restricted Stock Incentive Plan

On February 10, 2023, the Eighth Meeting of the Sixth Session of the Board of Directors and the Eighth Meeting of the Sixth Session of the Board of Supervisors of the Company considered and passed the "Proposal on Adjustment of the Grant Price of the Phase III Restricted Stock Incentive Plan", "Proposal on Voiding Part of the Granted Restricted Shares that have Not Yet Become Vested", and "Proposal on the Achievement of Vesting Conditions for the First Vesting Period of the Phase III Restricted Stock Incentive Plan". The Company agreed to adjust the grant price of the Phase III Restricted Stock Incentive Plan from RMB76 per share to RMB75.84 per share, to cancel the grant price of the Phase III Restricted Stock Incentive Plan, and to adjust the grant price of the Phase III Restricted Stock Incentive Plan from RMB76 per share to RMB75.84 per share.

A portion of 1,239,120 unvested restricted shares were granted and the vesting conditions for the first vesting period were fulfilled.

(ii) During the reporting period, the Company registered the shares that vested during the first vesting period of the Phase III Restricted Stock Incentive Plan, and the number of shares that vested was 3,962,219.

The number of shares is 1,431 and the date of listing is February 20, 2023.

(2) Phase IV Restricted Stock Incentive Plan

① On 16 February 2023, the Ninth Meeting of the Sixth Session of the Board of Directors of the Company considered and passed the "Proposal on the Company's "Phase IV Restricted Stock Incentive Plan (Draft)" and its summary, the "Proposal on the Company's "Measures for the Administration of the Implementation and Evaluation of the Phase IV Restricted Stock Incentive Plan", and the "Proposal on the Proposal on the Submission of a Request to the General Meeting of Shareholders for Authorizing the Board of Directors to Handle Matters Relating to the Equity Incentive.

② On February 16, 2023, the Ninth Meeting of the Sixth Supervisory Committee of the Company considered and passed the "Proposal on the Company's Phase IV Restricted Stock Incentive Plan (Draft) and its Summary", the "Proposal on the Company's Measures for the Administration of the Implementation and Evaluation of the Phase IV Restricted Stock Incentive Plan" and the "Proposal on the Verification of the Company's "List of the First-time Granting of Incentive Participants under the Phase IV Restricted Stock Incentive Plan".

(iii) From February 17, 2023 to February 26, 2023, the Company posted on the public website the names and titles of the incentive recipients of the first grant under the Phase IV Restricted Stock Incentive Plan.

A public announcement was made within the Company. Up to the expiry of the publicity period, the Supervisory Committee of the Company did not receive any objection to the list of proposed first-time grantees of the incentive scheme, and on February 2023

The "Supervisory Committee's Verification Opinion on the List of Incentive Recipients for the First Award of the Phase IV Restricted Share Incentive Scheme and Explanation on Public Announcement" (Announcement No. 2023-035) was disclosed on the GEM's information disclosure website, Juchao Information Network, on the 27th of March.

④ On 6 March 2023, the Third Extraordinary General Meeting of the Company in 2023 considered and passed the "Motion on the Company's "Phase IV Restricted Stock Incentive Plan (Draft)" and its Summary", "Motion on the Company's "Measures for the Administration of the Implementation and Evaluation of the Phase IV Restricted Stock Incentive Plan", and "Motion on the Proposal of Requesting the General Meeting of the Company to Authorize the Board of Directors to Handle Matters Relating to the Equity Incentive". On the same day, the Company disclosed to the public the Self-Investigation Report on the Trading of Company Shares by Persons Informed of the Company's Fourth Phase Restricted Stock Incentive Plan and Subjects of the First Grant of Incentive (Announcement No.: 2023-038).

⑤ On March 14, 2023, the Tenth Meeting of the Sixth Session of the Board of Directors and the Tenth Meeting of the Sixth Session of the Board of Supervisors of the Company considered and approved the "Proposal on the Adjustment of the List of Incentive Recipients for the First Grant of Incentives and the Number of Interests to be Granted in the Fourth Phase of the Restricted Stock Incentive Plan" and "Proposal on the First Grant of Restricted Shares to Incentive Recipients under the Fourth Phase of the Restricted Stock Incentive Plan. The conditions for granting restricted shares under the Phase IV Restricted Share Incentive Scheme of the Company have been fulfilled, and in accordance with the Company's third interim 202 3

authorized by the shareholders' meeting, agreed to use March 14, 2023 as the date of the first grant of restricted shares, and to make the first grant to the 164 incentive recipients who meet the conditions of the grant

29,663,700 shares of Class II restricted stock.

(vi) On September 25, 2023, the 20th meeting of the 6th session of the Board of Directors and the 19th meeting of the 6th session of the Supervisory Committee of the Company considered and passed the "Proposal on the Grant of Reserved Restricted Shares to Incentive Recipients under the Phase IV Restricted Share Incentive Plan". The conditions for the grant of reserved restricted shares under the Phase IV Restricted Share Incentive Scheme of the Company have been fulfilled, and in accordance with the authorization granted by the Third Extraordinary General Meeting of 2023 of the Company, it was agreed to set 25 September 2023 as the date for the grant of reserved restricted shares to the incentive recipients who are eligible for the restricted shares under the Phase IV Restricted Share Incentive Scheme.

Five million shares of reserved Class II restricted stock were granted to 61 incentive recipients who were eligible for the grant.

⑦ On September 25, 2023, the twentieth meeting of the sixth session of the Board of Directors and the nineteenth meeting of the sixth session of the Supervisory Committee of the Company considered and approved the "Adjustment of the fourth period of the

The "Resolution on the Grant Price of the Restricted Stock Incentive Plan" agreed to adjust the grant price of the Phase IV Restricted Stock Incentive Plan from RMB41.23 per share to RMB41.07 per share.

⑧ On September 25, 2023 and October 23, 2023, the Twentieth Meeting of the Sixth Session of the Board of Directors, the Nineteenth Meeting of the Sixth Session of the Supervisory Board and the Seventh Extraordinary General Meeting of Shareholders of the Company in 2023 considered and passed the "Proposal on the Adjustment of the Performance Assessment Indicators of the Fourth Phase of the Restricted Stock Incentive Plan at Company Level" respectively, and agreed that, in the light of the current changes in the external objective environment and the Company's actual situation, the Company should It was agreed that the Company would take into account the changes in the current external objective environment and the actual situation of the Company and adjust the performance assessment indicators of the Phase IV Restricted Share Incentive Plan at the Company level.

(3) Fifth Stock Option Incentive Plan

① On 18 October 2023, the Twenty-first Meeting of the Sixth Session of the Board of Directors of the Company considered and passed the "Proposal on the Company's "Fifth Phase Stock Option Incentive Plan (Draft)" and its summary, the "Proposal on the Company's "Measures for the Administration of the Implementation and Evaluation of the Fifth Phase Stock Option Incentive Plan", and the "Proposal on the Proposal on the Submission of a Request to the General Meeting of Shareholders for Authorizing the Board of Directors to Handle Matters Relating to the Equity Incentive.

②On October 18, 2023, the twentieth meeting of the sixth session of the Board of Supervisors of the Company considered and passed the "motion on the Company's "Fifth Stock Option Incentive Plan (Draft)" and its summary", "motion on the Company's "Measures for the Administration of the Fifth Phase of the Implementation Assessment of the Stock Option Incentive Plan" and "motion on the verification of the Company's "List of incentive recipients of the Fifth Phase of the Stock Option Incentive Plan".

(iii) From October 19, 2023 to October 28, 2023, the Company conducted an internal review of the names and titles of the incentive recipients under the Phase V Stock Option Incentive Plan. The public announcement was made. Up to the expiry of the publicity period, the Supervisory Committee of the Company has not received any objections to the list of proposed incentive recipients.2023 On October 31, the Company disclosed to the public the Verification Opinions of the Supervisory Committee on the List of Incentive Recipients under the Phase V Stock Option

Incentive Plan and Explanation on the Public Announcement (Announcement No. 2023-174).

④ On 6 November 2023, the Eighth Extraordinary Shareholders' General Meeting of the Company in 2023 considered and passed the "Motion on the Company's "Fifth Phase Stock Option Incentive Plan (Draft)" and its Summary", "Motion on the Company's "Measures for the Administration of the Implementation of the Assessment and Evaluation of the Fifth Phase Stock Option Incentive Plan", and "Motion on the Proposal of Requesting the General Meeting to Authorize the Board of Directors to Handle Matters Relating to the Equity Incentive". On the same day, the Company disclosed to the public the Self-Investigation Report on the Trading of Company Shares by Insiders and Incentive Recipients of the Fifth Phase of the Company's Stock Option Incentive Plan (Announcement No.: 2023-177).

⑤ On December 25, 2023, the Twenty-sixth Meeting of the Sixth Session of the Board of Directors and the Twenty-fifth Meeting of the Sixth Session of the Supervisory Board of the Company considered and approved the "Proposal on the Granting of Stock Options to the Incentive Recipients under the Fifth Phase of the Stock Option Incentive Plan". The conditions for granting stock options under the Phase V Stock Option Incentive Plan of the Company have been fulfilled, and in accordance with the authorization granted by the Eighth Extraordinary General Meeting of the Company in 2023, it was agreed that 25 December 2023 would be the date for granting stock options to the 44 incentive recipients who met the conditions for granting stock options.

The Company has granted 7.25 million stock options to the recipients of these options.

Equity incentives received by directors and senior management

☑Applicable ☐Not Applicable

Unit: shares

name and surname	duties	Number of stock options held at the beginning of the year	Number of new stock options granted during the reporting period	Number of shares exercisable during the reporting period	Number of shares exercised during the reporting period	Number of shares exercised during the reporting period Exercise price (yuan/share)	Number of stock options held at the end of the period	Market value at the end of the reporting period ($/share)	Number of restricted shares held at the beginning of the period	Number of shares unlocked during the period	Number of new restricted shares granted during the reporting period	Restricted stock grant price ($)/(Unit)	Number of restricted shares held at the end of the period
Liu Jianhua (1942-), PRC diplomat, special representati	Director, President	0	600,000	0	0		600,000	42.20	40,300	10,075	583,500	41.07	613,725

ve Africa from 2007, Chinese specialist on Sudan and the Darfur issue													
Jiang Min	Director, Vice President, Board Secretary, Treasurer	0	215,000	0	0		215,000	42.20	30,000	7,500	350,200	41.07	372,700

Ai Xinping	board member	0	215,000	0	0		215,000	42.20	0	0	259,300	41.07	259,300
mulberry field	deputy director (of a company etc)	0	185,000	0	0		185,000	42.20	30,200	7,550	335,700	41.07	358,350
yellow national security	deputy director (of a company etc)	0	185,000	0	0		185,000	42.20	30,500	7,625	335,700	41.07	358,575
Chan Cheuk Ying	deputy director (of a company etc)	0	185,000	0	0		185,000	42.20	11,000	2,750	150,000	41.07	158,250
add up the total	--	0	1,585,000	0	0	--	1,585,000	--	142,000	35,500	2,014,400	--	2,120,900

Appraisal mechanisms and incentives for senior managers

All senior management personnel of the Company are appointed by the Board of Directors, and the appointment of senior management personnel is open, transparent and in compliance with laws and regulations. The Remuneration and Evaluation Committee under the Board of Directors of the Company is responsible for formulating remuneration and evaluation plans for senior management personnel for the approval of the Board of Directors, and conducting year-end evaluation based on the objectives set by the Company and the fulfillment of senior management personnel's responsibility objectives, work ability, performance of duties, etc., so as to link the salary level with their responsibilities, risks and business performance, so as to incentivize the senior management personnel to work diligently and diligently and make efforts to improve the operation and management level and business performance. management level and business performance. During the reporting period, the senior management of the Company performed their duties conscientiously in strict accordance with the Company Law, the Articles of Association of the Company and relevant laws and regulations, and accomplished the tasks of the current year, and the implementation of the remuneration and appraisal program for the senior management of the Company was in good condition.

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 employ	Total number of shares held	Status of changes	Percentage of total share capital	Sources of funding for the implementation of

	ees	(Unit)		of listed companies Percentage of amount	the plan
Directors (excluding independent directors and outside directors), supervisors and senior management who have been in office for more than one year; employees who have served in the Company and its subsidiaries for more than fifteen consecutive years; recipients of special awards for general managers (presidents), nomination awards, and awards for star employees in previous years; and other employees recognized by the Board of Directors as having made outstanding contributions.	261	558,000	On March 28, 2023, the Company held the Eleventh Meeting of the Sixth Session of the Board of Directors to consider and approve the "Proposal on the Extension of the Survival Period of the Phase VIII Employee Stock Ownership Plan", and agreed to extend the survival period of the Phase VIII Employee Stock Ownership Plan of the Company for a period of 12 months to June 9, 2024.	0.03%	Employees' legitimate remuneration, self-financing and other means permitted by laws and administrative regulations
Core business and technical backbones who have served in the Company and its subsidiaries for more than half a year; and other employees recognized by the Board of Directors as having made outstanding contributions.	1,196	776,900	On August 25, 2022, the Company held the 54th meeting of the Fifth Session of the Board of Directors to consider and approve the "Proposal on the Ninth Employee Stock Ownership Plan (Draft Revision)", and agreed that the management of the Ninth Employee Stock Ownership Plan of the Company should be changed from entrusting the management of the Plan to GF Securities Asset Management (Guangdong) Company Limited as the management agency to the management of the Plan by the Company itself, and that the Management Committee of the Ninth Employee Stock Ownership Plan should be responsible for the specific management of the Plan. Matters.	0.04%	Employees' legitimate remuneration, self-financing and other means permitted by laws and administrative regulations

Directors (excluding independent directors and outside directors), supervisors and senior management who have served the Company for more than one year; employees who have served the Company and its subsidiaries for more than fifteen consecutive years; recipients of special awards for general managers (presidents), nomination awards, and awards for star employees in previous years; and other employees recognized by the Board of Directors as having made outstanding contributions.	142	1,173,000	inapplicable	0.06%	Employees' legitimate remuneration, self-financing and other means permitted by laws and administrative regulations

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 (shares)	Number of shares held at the end of the reporting period (shares)	Percentage of total share capital of listed companies
Liu Jincheng (1917-1989), Chinese communist leader, a martyr of the Cultural Revolution	chairman of the board	2,000	2,000	0.00%
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	Director, President	2,000	6,477	0.00%
Jiang Min	Director, Vice President, Board Secretary, Treasurer	2,000	6,477	0.00%
mulberry field	deputy director (of a company etc)	2,000	6,477	0.00%
yellow national security	deputy director (of a company etc)	2,000	6,477	0.00%

Chan Cheuk Ying	deputy director (of a company etc)	0	4,477	0.00%
Hope (name)	Chairman of the Supervisory Board	0	4,477	0.00%
Zeng Yongfang (1842-1935), anti-Qing revolutionary and martyr	supervisor	0	4,477	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

Exercise of shareholders' rights during the reporting period

(1) On June 16, 2023, the Company's Eighth Employee Stock Purchase Plan and Ninth Employee Stock Purchase Plan received the Company's 2022 annual cash dividend payment, respectively 89,280, $124,304.

(2) During the reporting period, the Eighth Employee Share Ownership Plan, the Ninth Employee Share Ownership Plan and the Tenth Employee Share Ownership Plan of the Company did not participate in the voting at the general meetings of the Company. Other relevant circumstances and explanations of the Employee Share Ownership Plan during the reporting period

☑Applicable ☐Not Applicable

During the reporting period, in respect of the shares held by the departing holders, the Management Committee of the Employee Share Ownership Plan appointed a transferee eligible to participate in the Employee Share Ownership Plan to be transferred the relevant shares of the departing holders. The transferee did not have any connected relationship or concerted action relationship with shareholders holding more than 5% of the Company's shares or actual controllers, and the relevant disposal was in compliance with the Employee Share Ownership Plan.

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

Termination of the Employee Stock Ownership Plan during the reporting period

☐ Applicable

☑ Not Applicable

Other Description:

3. Other employee incentives

☐ Applicable ☑ Not applicable

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

1. Construction and implementation of internal controls

During the reporting period, the Company further improved the construction of internal control system, strengthened the internal audit supervision, updated and improved the internal control system in due course, and established a set of

The internal control system is scientifically designed, concisely applied and effectively operated, and the Audit Committee and the Internal Audit Department together form the company's risk-based internal control management organization system to supervise and evaluate the company's internal control management. Through the operation, analysis and evaluation of the internal control system, the company effectively prevents risks in operation and management and promotes the realization of internal control objectives.

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

Yes ☑No

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

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

XVI. Internal control evaluation reports or internal control audit reports

1. Internal control evaluation reports

Date of disclosure of full internal control evaluation report	April 19, 2024
Index of full-text disclosure of internal control evaluation reports	Juchao Information Network: 2023 Annual Internal Control Evaluation Report
Total assets of units included in the evaluation scope as a percentage of total assets of the company's consolidated financial statements	100.00%
Operating income of units included in the scope of evaluation as a percentage of operating income of the company's consolidated financial statements	100.00%

Criteria for identification of defects		
form	financial report	Non-financial reporting
	(1) Indicators of a material weakness in internal control over financial reporting include: (i) Fraud by company directors, supervisors and senior management; ② The company corrects the published financial report; (iii) The CPA finds that there is a material misstatement in the current period's financial report and that internal control is operating The misstatement could not be detected during the line; ④ Oversight of internal controls by the audit committee and the audit department is ineffective.	(1) Significant deficiencies in internal control over non-financial reporting include deficiencies that have a high probability of occurring and that could materially reduce the efficiency or effectiveness of operations, or materially increase the uncertainty of effectiveness, or materially deviate from the intended objective.

Qualitative standards	(2) Indicators of a material weakness in internal control over financial reporting include: (i) Accounting policies have not been selected and applied in accordance with generally accepted accounting principles; ② Failure to establish anti-fraud procedures and controls; (iii) There is no control mechanism or mechanism in place for the accounting treatment of non-routine or special transactions. No compensating controls have been implemented and there are no corresponding compensating controls; (iv) One or more deficiencies in controls over the period-end financial reporting process that cannot be reasonably Ensure that the financial statements prepared meet the objectives of truth and completeness. (3) Indicators of general weaknesses in internal control over financial reporting include, except for the material weaknesses noted above, the following. control deficiencies other than traps and significant deficiencies.	(2) Significant deficiencies in internal control over non-financial reporting include deficiencies that have a high likelihood of occurring, that significantly reduce the efficiency or effectiveness of operations, or that significantly increase the uncertainty of effectiveness, or that significantly deviate from the intended objective. (3) General deficiencies in internal control over non-financial reporting include deficiencies that have a low probability of occurring and that reduce the efficiency or effectiveness of operations, or increase the uncertainty of effectiveness, or cause a deviation from the intended objective.

quantitative standard	The quantitative criteria are measured by total profit and total assets. ① If the internal control deficiencies may cause or result in losses related to the income statement, measured in terms of total profit, the Company determines the quantitative criteria for evaluating internal control deficiencies in financial reporting as follows: for the Company's consolidated financial statements (including omissions), if the amount of misstatement is ≥5% of the total amount of profit, it is recognized as a significant deficiency; if 3% of the total amount of profit ≤ the amount of misstatement <5% of the total amount of profit, it is recognized as a material deficiency; and if the amount of misstatement is <3% of total profit, it is recognized as a general deficiency. If the amount of misstatement is less than 3% of the total profit, it will be recognized as a general defect. (ii) If the internal control deficiencies may cause or result in losses related to the total amount of assets, measured in terms of the total amount of assets, the Company determines the quantitative criteria for evaluating internal control deficiencies in financial reporting as follows: For the Company's consolidated financial statements (including omissions), if the amount of misstatement ≧ 3% of the total amount of assets, it is considered to be a material weakness; if 1% ≤ amount of misstatement of the total amount of assets < 3% of the total amount of assets, it is considered to be a significant weakness If the amount of misstatement is <1% of total assets, it is recognized as a general deficiency.	The quantitative criteria for the evaluation of deficiencies in internal control over non-financial reporting were performed with reference to the quantitative criteria for the evaluation of deficiencies in internal control over financial reporting.
Number of significant deficiencies in financial reporting (number)		0
Number of non-financial reporting material weaknesses (number)		0
Number of significant deficiencies in financial reporting (number)		0
Number of significant deficiencies in non-financial reporting (number)		0

2. Internal control audit reports or attestation reports

Internal control attestation report

Consideration paragraph in the internal control assurance report	
In our opinion, Huizhou Yiwei Lithium Energy Company Limited maintained, in all material respects, effective internal control over financial reporting as of December 31, 2023, in accordance with the "Basic Standard for Enterprise Internal Control" and related provisions.	
Disclosure of internal control assurance reports	disclosure
Date of disclosure of full internal control attestation report	April 19, 2024
Index of disclosure of the full text of the internal control attestation report	Juchao Information Network: Internal Control Assurance Report
Type of internal control assurance report opinion	Standard unqualified opinion

Whether there are significant deficiencies in non-financial reporting	clogged

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

Yes ☑No

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

☑Yes ☐No

XVII. Self-inspection and rectification of problems in the special action for governance of listed companies

Not applicable.

Section V. Environmental and social responsibility

I. Significant environmental issues

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

☑Yes □No

Environmental protection related policies and industry standards

During the reporting period, the Company's Xikeng plant and its subsidiaries, Yewei Power, Yewei Collective Energy, Jingmen Chuangneng and Ningbo Chuangneng, were included in the key units for environmental supervision and regulation announced by the local environmental protection department.

During the reporting period, the Company and its subsidiaries strictly complied with the laws and regulations and industry standards related to environmental protection in the course of production and operation, and there were no cases in which the Company was subject to administrative penalties for violation of laws and regulations in respect of environmental protection. Among them, the Company and its subsidiaries, which are included in the key units for environmental supervision, mainly complied with the following regulations and standards:

1. The Environmental Protection Law of the People's Republic of China, which came into force on January 1, 2015;

2. "Law of the People's Republic of China on Prevention and Control of Air Pollution", revised on October 26, 2018, effective on October 26, 2018

3. "Law of the People's Republic of China on Prevention and Control of Water Pollution", revised for the second time on June 27, 2017, and came into force on January 1, 2018;

4. Law of the People's Republic of China on the Prevention and Control of Radioactive Pollution, which came into force on October 1, 2003

5. the Law of the People's Republic of China on Environmental Impact Assessment, promulgated on October 28, 2002, implemented on September 1, 2003, and amended on July 2, 2016.

December 29, 2018 Revised;

6. Law of the People's Republic of China on Energy Conservation, October 26, 2018, second amendment in force;

7. Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes, revised for the second time on April 29, 2020, and put into effect on September 1, 2020

8. "Law of the People's Republic of China on Prevention and Control of Soil Pollution," January 1, 2019, shall come into force;

9. "Law of the People's Republic of China on Prevention and Control of Noise Pollution," June 5, 2022, shall come into force;

10. "Regulations on Urban Drainage and Sewage Disposal (State Council Decree No. 641)" January 1, 2014 came into force;

11. Measures for the Administration of Permits for Discharging Urban Sewage into Drainage Pipe Networks, effective February 1, 2023

12. Regulations on the Management of Construction Project Environmental Protection, October 1, 2017, in force;

13. "Interim Measures for Environmental Protection Acceptance of Completion of Construction Projects" (State Environmental Protection Regulation EIA [2017] No. 4), November 22, 2017 came into force;

14, "Technical Guidelines for Environmental Protection Acceptance of Construction Project Completion Pollution Impact Category" (Announcement No. 9, 2018), May 16, 2018

15. "Regulations of the Ministry of Environmental Protection on Supervision and Inspection of "Three Simultaneity" and

Management of Environmental Protection Acceptance on Completion of Construction Projects (for Trial Implementation)", December 17, 2009, came into force;

16. "Measures for the Administration of Filing Environmental Impact Registration Forms for Construction Projects", January 1, 2017 implementation;

17. "Classified Management List for Environmental Impact Assessment of Construction Projects (2021 Edition)", effective January 1, 2021

18. Measures for the Management of the Transfer of Hazardous Wastes, January 1, 2022, in force;

19, "National Hazardous Waste List (2021 Edition)", January 1, 2021 revised implementation;

20. Announcement on Issuing Guidelines for Identification of Solid Wastes (Trial) (Announcement No. 11 of 2006), April 1, 2006, came into force;

21. "Measures for the Administration of Pollution Control of Electronic Information Products (Decree No. 39 of the Ministry of Information Industry)", March 1, 2007 came into force;

22, "General Industrial Solid Waste Storage and Landfill Pollution Control Standards" (GB18599-2020), July 1, 2021 implementation;

23. Catalogue of Hazardous Chemicals (2015 Edition), effective May 1, 2015, revised November 28, 2022, effective January 1, 2023

24. "Regulations on Environmental Protection of Guangdong Province," November 30, 2022, as amended and implemented;

25. "Regulations on the Protection of Water Quality of Dongjiang Water System in Guangdong Province," November 29, 2018, as amended and implemented;

26. "Regulations on Prevention and Control of Water Pollution in Guangdong Province," January 1, 2021, shall come into force;

27. "Regulations on Prevention and Control of Air Pollution in Guangdong Province," March 1, 2019 implementation;

28. "Regulations on Prevention and Control of Solid Waste Pollution in Guangdong Province", March 1, 2019 implementation;

29. "Measures for the Safe Management of Hazardous Chemicals in Hubei Province (Provincial Government Decree No. 364)", Nov. 1, 2013 implementation;

30. Hubei Provincial Water Pollution Prevention and Control Regulations, July 1, 2014 implementation;

31. Hubei Provincial Regulations on Prevention and Control of Air Pollution, June 1, 2019 implementation;

32. Hubei Provincial Soil Pollution Prevention and Control Regulations, October 1, 2016 implementation;

33. Regulations on Prevention and Control of Water Pollution in Zhejiang Province, November 27, 2020, amended and put into effect;

34. Regulations on Prevention and Control of Air Pollution in Zhejiang Province, November 27, 2020, amended and put into effect;

35. "Regulations on Prevention and Control of Air Pollution in Ningbo City," July 1, 2016 entry into force;

36. Measures for Emergency Management of Environmental Emergencies (Decree No. 34 of the Ministry of Environmental Protection), June 5, 2015, in force;

37. "Guidelines for Risk Assessment of Environmental Emergencies in Enterprises (for Trial Implementation)", April 3, 2014 implementation;

38. Measures for the Administration of Environmental Monitoring (Decree No. 39 of the State Environmental Protection Administration), September 1, 2007, in force;

39. Regulations on the Safe Management of Radioactive Waste (State Council Decree No. 612), March 1, 2012, in force;

40, Measures for Supervision and Administration of the Preparation of Environmental Impact Reports (Tables) for Construction Projects, November 1, 2019 implementation;

41. "Regulations on Administration of Emission Permits (Decree No. 736 of the State Council of the People's Republic of China)", March 1, 2021 implementation;

42. Administrative Measures for the Legal Disclosure of Environmental Information of Enterprises, February 8, 2022 implementation;

43. Measures for the Management of the List of Key Units for Environmental Supervision, effective January 1, 2023

44. Measures for the Administration of Carbon Emission Trading (for Trial Implementation), which will come into effect on February 1, 2021;

45. "Interim Measures for the Management and Trading of Carbon Emission Rights in Hubei Province (Provincial Government Decree No. 371)", March 1, 2024 implementation;

46. Hubei Province Heavy Pollution Weather Emergency Response Plan, issued on November 24, 2022, comes into effect;

47, "Zhejiang Province Heavy Pollution Weather Emergency Response Plan", March 29, 2019 issued for implementation;

48. "Jingmen City Heavy Pollution Weather Emergency Response Plan (2022 Revision)", issued on December 30, 2022, came into force;

49. "Ambient Air Quality Standards (GB3095-2012)", January 1, 2016 implementation;

50. Environmental Quality Standards for Surface Water (GB3838-2002), June 1, 2002, came into force;

51. "Acoustic Environment Quality Standard (GB3096-2008)", October 1, 2008 came into effect;

52. Water Quality for Urban Wastewater Recycling/Industrial Water Use (GBT19923-2005), April 1, 2006, came into force;

53. "Technical Specification for Application and Issuance of Emission Permit Battery Industry" (HJ967-2018), September 23, 2018, came into force;

54. "Technical Specification for Application and Issuance of Emission Permit Industrial Solid Wastes" (HJ1200-2021), January 1, 2022

effective;

55. "Technical Guidelines for Self-Monitoring of Emission Units Battery Industry", January 1, 2022, shall come into force;

56. "Comprehensive Emission Standards for Air Pollutants (GB16297-1996)", January 1, 1997 came into force;

57, "Battery Industry Pollutant Emission Standards (GB30484-2013)", March 1, 2014 implementation;

58, "Boiler Air Pollutant Emission Standards (GB13271-2014)", July 1, 2014 implementation;

59, "Volatile Organic Compounds Unorganized Emission Control Standards" (GB37822-2019), July 1, 2019 implementation;

60. "Standard for Oil Smoke Emission in Catering Industry (GB18483-2001)", January 1, 2002 came into effect;

61, "Comprehensive Sewage Discharge Standards (GB8978-1996)", January 1, 1998 came into force;

62. "Environmental Noise Emission Standards for Industrial Enterprises at Factory Boundaries (GB12348-2008)", October 1, 2008 came into force;

63. "Pollution Control Standards for Hazardous Waste Storage (GB18597-2023)", July 1, 2023 came into force. Administrative License for Environmental Protection

During the reporting period, the Company and its key sewage subsidiaries carried out environmental impact assessment of new, renovated and expanded projects in accordance with the requirements of relevant laws and regulations on ecology and environment, and commenced construction after obtaining administrative licenses, and strictly implemented the sewage licensing system, and the construction projects were in compliance with the requirements of the environmental impact assessment system and sewage licensing, and there were no acts of "constructing without approval" and "discharging without a license". There is no "construction before approval" or "unlicensed sewage discharge" behavior. Specific environmental protection administrative licenses are as follows:

company identification	Approval documents	symbol	Access time	validity period
Everest Lithium (lithium-ion battery)	Approval of the Project of Expanding Production and Increasing Efficiency of the Automated Production Line of Green High Energy Lithium-ion and Lithium-Manganese Batteries for Internet of Things (IoT)	Huizhou City Environmental (Zhongkai) Construction [2023] No. 4	February 7, 2023	/
Ningbo Chuangneng	Discharge licenses (changes)	91330283ma2j42ge1d001q	March 2, 2023	October 19, 2026
Jingmen Genesis	Jingmen EVERGREEN Lithium Battery Co. X-ray CT Project Acceptance	Self-acceptance	February 27, 2023	/
	Discharge License (Change)	91420800ma491gf58h001v	December 11, 2023	November 14, 2027
Everest Power	Approval Opinions on the Environmental Impact Report Sheet of the Logistics Integration and Distribution Plant Project of Hubei Yiwei Power Co.	Thorny ring pick up review [2023] No. 26	May 9, 2023	/
	Response to the Environmental Impact Report on the Project of Adding Two Industrial X-ray CTs at Factory 14, District 7 of Hubei YIV Power Co.	Thorny environmental review [2023] No. 76	October 23, 2023	/
	Hubei Yiwei Power Co., Ltd. 20GWh High Specific Energy Lithium Iron Phosphate Energy Storage Power Battery Project Completion Environmental Protection Acceptance	Self-acceptance	November 1, 2023	/
	Hubei Yiwei Power Co., Ltd. HBF16GWh passenger car lithium-ion power battery project to add 3 sets of industrial X-ray CT project completion of environmental protection acceptance	Self-acceptance	December 5, 2023	/
	Hubei Yiwei Power Co., Ltd. 12J Plant 3 new industrial X-ray CT project	Self-acceptance	September 5, 2023	/
	Hubei Yiwei Power Co., Ltd. second area 8J9J New 2 Industrial X-ray CT Project	Self-acceptance	December 5, 2023	/
	Hubei Yiwei Power Third Industrial Park Project (Change) Phase II	Self-acceptance	February 10, 2023	/
	Hubei Yiwei Power Co., Ltd. HBF16GWh Lithium-ion Power Battery for Passenger Cars Project Completion Environmental Protection Acceptance	Self-acceptance	December 29, 2023	/
	Discharge licenses (reapplication)	91420800050001159800 1Q	April 25, 2023	April 24, 2028

Brilliance Energy (Brilliance Energy Group)	Environmental Impact Assessment Report Form for the New Concentrated Water Complexation Experiment Project in the IQC Laboratory of Huizhou Yewei Collective Energy Co.	Huizhou City Environmental (Zhongkai) Construction [2023] 84 horn (wind instrument)	May 24, 2023	/
	Environmental Protection Acceptance for the Completion of the Natural Gas Boiler Expansion Project of Huizhou Yi-Wei Ji-Neng Co.	Self-acceptance	September 13, 2023	/
	Completion of environmental protection acceptance of production equipment, auxiliary equipment and ancillary pollution prevention and control facilities for the production line of 84 million square lithium-ion batteries (279 million Ah/a) of Huizhou Yi-Wei Ji-Energy Co.	Self-acceptance	September 13, 2023	/
	Discharge licenses (reapplication)	91441300ma51w6k13r001u	April 10, 2023	April 9, 2028

Industry emission standards and the specific circumstances of pollutant emissions involved in production and business activities

Company or Subsidiary Name	Types of major and characteristic pollutants	Name of major pollutants and characteristic pollutants	Emission method	Number of outlets	Distribution of emission outlets	Emission concentration /intensity	Pollutant emission standards implemented	Total emissions	Total authorized emissions	Excessive emissions
Everest Lithium (lithium-ion battery)	Atmospheric pollutants	Total non-methane hydrocarbons	organized system	2	Xikeng Factory	2.145 mg/m³	Pollutant Emission Standards for the Battery Industry (GB30484-2013) Table 5 Lithium ion /Lithium battery standard: 50mg/m³	0.022t/a	1.164t/a	not have
	Water pollutants	chemical oxygen demand (an environmental indicator)	stop in the middle of sth	1	Xikeng Factory	37.5mg/L	Industrial Wastewater: Pollutants from the Battery Industry Emission Standard (GB30484-2013)	0.5153t/a	3.15t/a	not have

							Indirect emission standard in Table 3: 70mg /L			
	Water pollutants	ammonia nitrogen	stop in the middle of sth	1	Xikeng Factory	0.2485mg/L	Industrial wastewater: Indirect emission standard in Table 3 of Pollutant Emission Standard for Battery Industry (GB30484-2013): 10mg. /L	0.0034t/a	0.048t/a	not have
Ningbo Chuangneng	Atmospheric pollutants	Total non-methane hydrocarbons	organized system	4	Ningbo Factory	4.1538mg/m	Pollutant Emission Standards for the Battery Industry (GB30484-2013) Table 5 Lithium ion /Lithium battery standard: 50mg/m³	0.4581t/a	4.18t/a	not have
	Water pollutants	chemical oxygen demand (an environmental indicator)	stop in the middle of sth	1	Ningbo Factory	111mg/L	Industrial wastewater: Indirect emission standard in Table 2 of Pollutant Emission Standard for Battery Industry (GB30484-2013): 150m g/L	0.7483t/a	1.196t/a	not have
	Water pollutants	ammonia nitrogen	stop in the middle of sth	1	Ningbo Factory	0.8685mg/L	Industrial wastewater: Indirect emission standard in Table 2 of Pollutant Emission Standard for Battery Industry (GB30484-2013): 30mg. /L	0.0062t/a	0.239t/a	not have
Jingmen Genesis	Atmospheric pollutants	Total non-methane hydrocarbons	organized system	7	Plant IV, Plant V, Plant XIII	6.01mg/m³	Pollutant Emission Standards for the Battery Industry (GB30484-2013) Table 5 Lithium ion /Lithium battery standard: 50mg/m³	8.6038t/a	30.0563 t/a	not have
	Atmospheric pollutants	Total non-methane hydrocarbons	organized system	43	Zones 1, 2, 3, 4, 6, 7, 8, 9	7.053mg/m³	Pollutant Emission Standards for the Battery Industry (GB30484-2013) Table 5 Lithium ion /Lithium battery standard: 50mg/m³	22.2825 t/a	289.772 t/a	not have

Everest Power	Atmospheric pollutants	sulfur dioxide SO2	organized system	1	second district (of a city)	6.82mg/m³	Emission Standards for Air Pollutants from Boilers (GB13271-2014) Table 3 of the gas boiler standard: 50mg/m³.	0.352t/a	3.55t/a	not have
	Atmospheric pollutants	nitrogen oxide	organized system	1	second district (of a city)	81.27 mg/m³	Emission Standards for Air Pollutants from Boilers (Gas boiler standard in Table 3 of GB13271-2014: 150mg/m³.	3.956t/a	16.60t/a	not have
	Atmospheric pollutants	particulate matter	organized system	1	second district (of a city)	3.77 mg/m³	Emission Standards for Air Pollutants from Boilers (GB13271-2014) gas boiler standard in Table 3: 20mg/m³.	0.1695t/a	1.9931t/a	not have
	Water pollutants	chemical oxygen demand (an environmental indicator)	stop in the middle of sth	6	Zones 2, 4, 6, 7, 8, 9	34.02mg/L	Industrial wastewater: Indirect emission standard in Table 2 of Pollutant Emission Standard for Battery Industry (GB30484-2013): 150mg/L	1.24t/a	50.338t/a	not have
	Water pollutants	ammonia nitrogen	stop in the middle of sth	6	Zones 2, 4, 6, 7, 8, 9	3.44mg/L	Industrial wastewater: Indirect emission standard in Table 2 of Pollutant Emission Standard for Battery Industry (GB30484-2013): 30mg./L	0.1543t/a	4.471t/a	not have
Brilliance Energy (Brilliance Energy Group)	Atmospheric pollutants	Total non-methane hydrocarbons	organized system	8	Sectors B, C	3.42mg/m³	Pollutant Emission Standards for the Battery Industry (GB 30484-2013) Air pollutant emission limits for newly built enterprises: 50 mg/m³	3.6371t/a	20.0562t/a	not have
	Atmospheric pollutants	nitrogen oxide	organized system	2	Sectors B, C	32mg/m³	Emission Standards for Air Pollutants from Boilers (DB 44/765-2019) table 3 Special Emission limit value requirement: 50mg/m³	5.7203t/a	26.89t/a	not have

	Water pollutants	chemical oxygen demand (an environmental indicator)	stop in the middle of sth	2	Sectors B, C	16.45mg/L	Surface Water Environmer Quality Standard (GB 3838 2002) Class IV Standard an Water Quality for Industria Use of Urban Wastewate Recycling. (GB/T 19923-2005) open circulating cooling water system supplemental water labeling limit value of the more stringent: 30mg / L	0.1122t/a	0.3862t/a	not have
	Water pollutants	ammonia nitrogen	stop in the middle of sth	2	Sectors B, C	0.407mg/L	Environmental Quality Standards for Surface Water (GB 3838-2002) IV standard and "urban wastewater recycling water quality for industrial use" GB/T 19923-2005) open circulating cooling water system supplemental water labeling limit of the more stringent: 1.5mg / L	0.0067t/a	0.0193t/a	not have

Treatment of contaminants

During the reporting period, the Company and its key subsidiaries abided by the compliance of the new alteration and expansion projects, strictly implemented the environmental protection ''three simultaneous'' system, and guaranteed that the environmental protection facilities were designed, constructed and put into use at the same time as the main projects; the pollution prevention and control facilities that had been put into use were all operating normally, and the factories were "discharging sewage in accordance with the certificate". The pollution prevention and control facilities have been put into use and are operating normally, and the factories are "discharging according to license''.

The Company and its key emission subsidiaries are actively engaged in the prevention and control of water, air and other pollution under the guidance of relevant environmental laws and regulations and the ISO14001 management system, and the specifics are dealt with as follows:

(1) Water pollution prevention and control: industrial wastewater is treated by the self-built wastewater station to meet the standards for cooling system make-up water or connected to the municipal sewage network and discharged into the industrial wastewater treatment plant for treatment.

(2) Air pollution prevention and control: coating exhaust, liquid injection exhaust and other production exhaust gas according to the different components of the exhaust gas treatment facilities using the appropriate process, exhaust are efficiently collected and treated to meet the discharge standards.

(3) Solid waste treatment and disposal: solid waste warehouse and hazardous waste warehouse are constructed in accordance with the norms, general industrial solid waste and hazardous waste are collected and stored in a categorized manner, and qualified units are commissioned to treat and dispose of solid waste. Hazardous waste disposal by the Internet of Things record the whole process of control, the implementation of good results.

Emergency Response Plan for Environmental Emergencies

During the reporting period, the Company and its key sewage subsidiaries carried out environmental risk assessment in accordance with the requirements of relevant documents on emergency response plans for environmental emergencies and in light of their own actual situation, prepared emergency response plans for environmental emergencies and completed the filing of such plans with the competent departments of ecological and environmental protection in their respective locations. The Company and its key sewage

discharge subsidiaries have formulated annual emergency drill plans, carried out emergency drills according to the plans to improve their emergency response capability, and purchased environmental pollution liability insurance.

Environmental self-monitoring program

The Company and its key emission subsidiaries have formulated annual environmental self-monitoring programs in accordance with relevant laws, regulations, policies and standards, and have installed automatic monitoring equipment or entrusted qualified third-party monitoring organizations to carry out self-monitoring as required, and their monitoring results have all met the relevant emission standards.

Investment in environmental governance and protection and payment of environmental protection taxes

During the reporting period, the Company and its key emission subsidiaries strictly followed the requirements of relevant laws and regulations and local environmental protection policies to strengthen the investment in environmental governance and protection for the construction, operation and maintenance of wastewater, waste gas, noise and solid waste management facilities, environmental monitoring, energy saving and consumption reduction, and regularly paid the full amount of environmental protection tax.

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

☑Applicable □Not Applicable

In 2023, the carbon emission management mechanism was improved under the guidance of the Company's Carbon Emission Management Committee, and carbon inventory work was carried out on a regular basis through standardized carbon inventory workflow and tools, and the application of professional product full life cycle management software. Among them, the greenhouse gas emissions of 9 company organizations and the carbon footprints of 4 products passed the verification and certification of authoritative third-party institutions, ensuring the authenticity, comparability and validity of the data. During the reporting period, the Company carried out 185 key energy-saving technological improvement measures, realizing annual energy saving of
The company saved 19,950 tons of standard coal. Meanwhile, the Company has increased the proportion of renewable electricity used through purchasing green electricity and constructing rooftop distributed photovoltaic, so as to realize carbon emission reduction. As of the end of the reporting period, the Company's cumulative installed capacity of photovoltaic was 66.7MW, and a total of 35,802MWh of electricity was generated during the reporting period, avoiding carbon dioxide equivalent emissions of about 20,000 tons.

Administrative penalties imposed on environmental issues during the reporting period

Company or Subsidiary Name	Reasons for penalties	Circumstances of violation	Penalty results	Impact on production and operation of listed companies	Corrective measures by the company
not have	not have	not have	not have	not have	not have

No other environmental information that should be made public.

Other environmentally related information is not available.

II. Social responsibility situation

During the reporting period, the Company actively fulfilled its corporate social responsibilities, established and improved the Company's internal management and control system in strict accordance with the requirements of the Company Law, the Securities Law and other relevant laws and regulations, continuously improved the Company's governance structure, enhanced the level of corporate governance, and actively safeguarded the legitimate rights and interests of shareholders, employees, suppliers, customers and other relevant groups, and made positive responses to the environmental protection and sustainable development, and social welfare. Positive response.

1. Protection of shareholders' rights and interests

Protecting the rights and interests of shareholders, especially small and medium-sized shareholders, is the most basic social responsibility of the Company. The Company, in strict accordance with the requirements of relevant laws and regulations, continuously improves its corporate governance structure, improves its internal control system, actively communicates with investors, and safeguards the legitimate rights and interests of investors.

During the reporting period, the Company held one annual general meeting and nine extraordinary general meetings. The convening, holding and voting procedures of the general meetings were strictly in accordance with the laws, regulations and the Articles of Association of the Company, etc. The general meetings implemented a combination of on-site voting and online voting to provide convenient conditions for the majority of investors to fully participate in the general meetings and to ensure that shareholders have the right to be informed of, and to participate in, and to vote on, the Company's major matters. When the shareholders' general meeting considers major matters affecting the interests of small and medium-sized investors, the votes of small and medium-sized investors are counted separately and disclosed publicly and in a timely manner in the resolution of the shareholders' general meeting, so as to fully protect the rights and interests of small and medium-sized investors. The Company discloses information in a truthful, accurate, complete, timely and fair manner to ensure that all shareholders of the Company are able to obtain information about the Company with equal opportunities and to safeguard the legitimate rights and interests of all shareholders.

The company communicates with investors through field research, investor phone calls, investor relations interactive platform and other means to improve the transparency of the company.

2. Protection of workers' rights and interests

The company always adheres to the talent concept of "people-oriented", strictly implements the Labor Law and other laws and regulations, respects and protects the legitimate rights and interests of employees, and effectively protects the occupational health and safety of employees.

The Company is committed to stabilizing employment and creating harmonious labor relations. During the reporting period, there were no mass layoffs or vicious labor incidents; the Company strictly complies with the relevant laws and regulations of the locations where it operates, and carries out the recruitment and termination procedures in a standardized manner; it pays the salaries of its employees on time and enrolls all of them in the social insurance and commercial accident insurance; it has set up the Employee Mutual Aid Fund to help the workers in difficulty. The company supports and respects international laws and regulations related to human rights and fulfills its responsibility to respect human rights; it attaches great importance to the physical and mental health of its employees, provides a diversified, fair and just open working environment for outstanding talents of different ages, genders, races and nationalities, creates a highly efficient and energized working atmosphere, and enhances the sense of well-being of its employees, and at the same time, continuously improves the talent cultivation system, the performance management system, and the remuneration, Equity incentive system, etc., to strengthen talent cultivation, provide employees with competitive and attractive salaries and benefits, fully mobilize the enthusiasm and creativity of the company's employees, and realize the common growth of employees and the enterprise.

3、Suppliers, customer rights and interests protection

The company adheres to the concept of honesty and integrity, and establishes long-term and stable partnership and good communication mechanism with suppliers and customers, attaches importance to the win-win relationship with suppliers and customers, and fully respects and protects the legitimate rights and interests of suppliers and customers.

In terms of customer service, the Company focuses on customer needs and continues to improve customer service management systems such as the "Regulations on Management of Major Customers", "Procedures for Handling Customer Complaints" and "Procedures for Customer Satisfaction Surveys", etc., and maintains good customer relationships and continuously improves customer satisfaction through market surveys, visits to customers, exhibitions, e-mails, customer meetings, satisfaction surveys, etc. The Company is committed to improving its customer service management systems and improving customer satisfaction.

In terms of supply chain management, the Company has built a perfect supply chain management system, formulated management systems such as "Supplier Management Procedures", "Strategic Supply Chain Management Procedures", "Procurement Control Procedures", "Supplier Performance Evaluation Management Regulations", "Supplier Audit and Counseling Management Regulations" and "Supply Chain Sustainability Management Regulations", etc., and strictly controlled the whole process of searching for sources of supply, supplier screening, access certification, location fixing, performance evaluation and elimination. We are committed to continuously improving the management performance of the supply chain, and at the same time, we make every effort to protect the legitimate rights and interests of suppliers and create an open and transparent procurement environment. Since its establishment, the company has insisted on building a fair, just, open, honest and clean business environment, and resisting all commercial corruption that affects fair competition in the market. The Company has formulated the Administrative Provisions on Reporting of Trade Secrets, which encourages employees through multiple channels to supervise and report relevant behaviors in violation of trade secrets, while signing agreements such as the Integrity Convention for Business Partners, the Code of Conduct for Suppliers, and the Confidentiality Agreement with its supplier partners, so as to join hands with its partners to create a clean business environment. Meanwhile, in order to form a more stable and powerful business partnership, the Company utilizes its own resources and industry experience to empower its partners. The Company regularly conducts quality improvement training for all suppliers or suppliers identified as high-risk, including training on the use of quality tools once a year and training on environmental management twice a year.

During the reporting period, the Company has developed and completed the raw material quick quotation system, which onlineizes the quotation and approval process of raw materials and realizes a complete and clear historical traceability chain of quotation, which improves the efficiency of supply chain management and promotes fair competition in procurement at the same time.

In terms of responsible sourcing, the Company attaches great importance to environmental and social risk management in the supply chain, integrates environmental protection, social responsibility and other requirements for sustainable development of suppliers into the Company's supply chain management system, and works with its partners to build a responsible and sustainable product value chain. In accordance with the requirements of the China Chamber of Commerce for Mineral, Chemical and Electronics Importers and Exporters (CCCMC) and other organizations and relevant departments, the Company has formulated the Due Diligence Management Policy for Responsible Supply Chain of Minerals and incorporated the relevant standards and management requirements into the contracts and agreements signed with suppliers. At the same time, the Company has formulated the "Responsible Mineral Supply Chain Management Procedures" and published the "Responsible Mineral Supply Chain Due Diligence Management Policy" on the Company's official website, insisted on carrying out due diligence investigations of upstream raw material suppliers, popularized the relevant policies and standards among all suppliers, and proactively assumed the task of supervising and urging the raw material suppliers to comply with the lawful rules and regulations, so as to bring the awareness of "responsible sourcing" into the responsible supply chain by taking the above measures. Through the above measures, we bring the awareness of "responsible purchasing" into our responsible investigation, popularize the relevant knowledge for our suppliers, and urge them to put it into practice.

4. Environmental protection and sustainable development

The company adheres to the sustainable development concept of "complying with laws, continuous improvement, pollution prevention, energy saving and emission reduction, and providing the society with green products with better energy utilization efficiency", strictly abides by applicable laws and regulations, and establishes a sound environmental management system and implements environmental management measures. At the same time, the Company actively responds to the risks and opportunities in the fields of environmental pollution, climate change and biodiversity, and actively practices the concept of sustainable development of green parks, and continuously carries out energy-saving innovations and practices at the levels of management and technology, so as to create green and low-carbon parks, and to minimize the impacts of project construction, operation and products on the environment.

The company takes the dual-carbon strategy as one of its key development strategies and sets medium- and long-term goals to gradually reduce carbon emissions in its own operations and value chain, and to lead the industry in a more sustainable direction while promoting its own carbon reduction; adhering to the principle of prioritizing energy conservation and emission reduction, the company is committed to realizing the goal of carbon neutrality through measures such as improving productivity, adjusting the energy structure, and establishing a green supply chain, so as to contribute positively to the society and the environment; following the Measures for the Legal Disclosure of Corporate Environmental Information and internal environmental information disclosure regulations, the company regularly provides information on emissions and pollution control facilities and operations on its website (). The company follows the Administrative Measures for the Legal Disclosure of Enterprise Environmental Information and the internal Environmental Information Disclosure Management Regulations, and regularly makes voluntary disclosure of information on sewage discharge, the construction and operation of pollution prevention and control facilities, information on administrative licenses and other administrative licenses for environmental protection on the company's official website (https://www.evebattery.com/disclosure). Voluntary disclosure; the company organizes professional energy-related skills training every year and regularly holds energy-saving publicity week activities to cultivate an energy-saving and carbon-reducing culture with full participation, prompting all departments of the plant to carry out in-depth energy-saving and emission reduction work, make continuous improvements, and eliminate pollutants at source and in the production

process; the company responds positively to the national energy policy, complies with the applicable laws, regulations and standards, establishes and improves the internal energy management regulations and process mechanisms, and adopts sustainable management of resources and environmental protection. The company actively responds to the national energy policy, complies with applicable laws, regulations and standards, establishes and improves internal energy management regulations and process mechanisms, and adopts measures for the sustainable management and efficient utilization of resources to reduce the consumption of resources and energy, reduce the impact on the environment, and realize sustainable production and operation.

During the reporting period, the Company was not subject to administrative penalties for violation of laws and regulations related to ecological environmental protection, and there were no major environmental protection accidents or significant environmental protection problems; the monitoring frequency and results of various pollutants were in line with the requirements of relevant standards.

5. Other social welfare undertakings

The era has given the new energy industry a historical opportunity to develop, YWL always do not forget the trust and support given by the whole society, adhere to the combination of corporate development and social responsibility, enthusiastic about public welfare undertakings, and contribute to the construction of a harmonious community.

(1) Responding to the government's call to create social value

The company actively responded to the government's call to promote the high-quality development of the lithium industry around the region, while promoting regional supporting upgrades to help the new energy industry, economy and ecological environment of green and sustainable development. on January 31, 2023, the Jingmen Municipal Government and the lithium and other enterprises signed the international energy valley — lithium town industrial park strategic cooperation agreement, in accordance with the

The agreement provides for a planned investment of 8.2 billion yuan over a period of three years to build an industry-city integration demonstration zone around YWD and other enterprises that is pleasant to live and work in. In the future, the company will work closely with the industry

Industry chain enterprises, strengthen cooperation, improve the effect of industrial clusters, and help to build "lithium capital in central China", March 17, 2023, in Huizhou City to promote the high-quality development of the site (Zhongkai station) and the lithium thirty, thirty-one plant project put into operation ceremony, the company and Zhongkai Hi-tech Zone Management Committee signed the "strategic cooperation framework agreement". The company signed the Strategic Cooperation Framework Agreement with Zhongkai Hi-tech Zone Management Committee. Huizhou New Energy Industry Alliance was formally inaugurated, and the company served as the chairman of the unit. The company will unite the academic and political circles to build a perfect new energy industry ecosystem, and comprehensively enhance the overall technical level and core competitiveness of Huizhou new energy industry; March 20, 2023, the energy storage and power battery project in Shenyang, Liaoning Province, officially started the project, the project will attract and drive the upstream and downstream industry chain to form a new energy battery industry base in Shenyang, to build a new energy energy storage and power battery hundred billion industry cluster, to the development of Liaoning and even the northeast new energy automobile industry, and to the development of new energy automobile industry. The project will attract and drive its upstream and downstream industries to form a new energy battery industry base in Shenyang, creating a new energy storage and power battery industry cluster of hundreds of billions of dollars, which is an important strategic support for the development of new energy automobile industry in Liaoning and even the northeast.

(2) Promoting school-enterprise cooperation and contributing to education

The Company has always emphasized on supporting and investing in education, keeping close contact with universities through education donation, scholarship establishment and school-enterprise cooperation, sharing high-quality resources, and cultivating new forces in lithium technology. Liu Jincheng, chairman of the company, and Xu Kaihua, chairman of Grimme, co-founded the Jiubuan Foundation to set up

scholarships for teachers and students in order to support the development of education in Jingmen.2023 On October 21, the chairman of the company donated 1 million yuan to the Jiubuan Educational Foundation, demonstrating the entrepreneur's initiative to undertake

At the same time, since 2012, the chairman of the company has been donating to set up the following organizations in Wuhan University, Sichuan University of Electronic Science and Technology, South China University of Technology, etc.

"Yiwei Lithium Energy Scholarship" to support outstanding college students' innovation and entrepreneurship.

The company has always attached great importance to the cultivation of talents in the industry. in November 2023, EVERLITE and Huizhou City Vocational College cooperated to establish "EVERLITE New Energy Industry College" to deepen the integration of industry and education and cultivate innovative talents; in December 2023, EVERLITE and Huizhou College jointly established "EVERLITE Innovation Class" to provide students with practical course teaching, job skills training, apprenticeship and on-the-job training. In December 2023, Everest Lithium Energy and Huizhou College jointly established the "Everest Lithium Energy Innovation Class" to provide students with practical courses, job skills training, apprenticeships and on-the-job training. In Hungary, the Company organized an on-campus job fair and a celebration of the Department of Sinology at the University of Roland in Hungary to identify Chinese and Hungarian talents and promote technical exchanges. In Malaysia, the Company cooperated with Xiamen University Malaysia to drive the development of innovative talents through joint research and internship opportunities. By giving full play to their respective strengths, the enterprise and university will not only cultivate highly sophisticated talents for the national society as well as those who can adapt to the market demand, but also support the construction of the company's talent ladder.

(3) Promoting community participation for a sustainable future

In the process of globalization, the company actively establishes good cooperation and communication with communities around the world, hoping to form a virtuous cycle of sustainable development with the community and share a better life. Domestically, the Company actively promotes new energy knowledge through on-site lectures, talks and research, etc. In 2023, a total of 120 activities will be organized, covering campus teachers and students and social groups in Huizhou, Guangdong, Hong Kong and Macao, to cultivate young people's awareness of sustainable development, and to provide policy recommendations to the society and the government, to help the construction of the country's sustainable development and the cultivation of ecology; at the same time, in the process of constructing overseas bases, the Company Meanwhile, during the construction of overseas bases, the Company attaches great importance to communication and interaction with local communities, and promotes mutual understanding and respect between employees and community members by holding regular community meetings, setting up feedback channels, and organizing cultural exchange activities in cooperation with local cultural organizations. 2023, the Company announced the construction of Hungary plant and Malaysia plant, and during the preparatory period for the construction of the Hungary plant, the Company focused on issues such as resources, environment, labor, safety and social governance, and responded to the concerns of the public. During the construction period of the Hungary plant, the Company will focus on resources, environment, labor, safety, and social governance, and will respond openly and transparently to the public's hot issues of concern. It is expected that the Hungarian plant will create more than 1,000 local jobs when it is completed and put into operation, and work with local partners to promote the sustainable development of the electric vehicle industry; during the construction of the Malaysian plant, the Company held numerous consultations with community representatives to build a new electric vehicle plant in Hungary.

The plant will be built using advanced environmental technologies and sustainable construction methods to ensure that the project respects the local culture, has a positive impact on the local environment and community, and promotes community development. Upon completion, the Malaysian plant will directly employ approximately 600 people in the region.

(4) Practicing social welfare and building a safe community together

The company is enthusiastic about grassroots public welfare and actively carries out volunteer activities and community support activities. The company's volunteer team was established in 2018, and since its establishment, it has carried out a number of volunteer service activities such as poverty alleviation and assistance, love donation, love to help students, environmental protection picking up and running, and civilized traffic.

In addition, the Company joined hands with the community in fire prevention and disaster prevention to

build a harmonious and safe living environment through actions such as disseminating fire prevention knowledge, enhancing the emergency response capability of corporate fire departments and assisting in community fire prevention and rescue. The Company organized fire prevention parent-child activities during the Fire Prevention Awareness Month. Under the professional guidance of firefighters, 64 groups of community families were invited to visit the factory and conduct fire prevention experience activities. At the same time, the Company took the initiative to participate in community support. 2023, the Company's fire department went out to support the extinguishing of fires on two occasions: on January 21 (New Year's Eve) the Company's Jingmen base firefighting full-time team received dispatching from the government's firefighting and rescue squadron to assist in extinguishing a fire in the woods in the eastern side of the third district of YWP; on July 4, the municipal generator in the periphery of the Tonghu base of Huizhou caught fire, and the first squadron of the part-time team of Huizhou YWP arrived at the scene and successfully disposed of the fire. On July 4, Huizhou Tonghu base peripheral municipal generator fire, Huizhou YWP part-time first squadron quickly arrived at the scene successfully disposed of.

III. Consolidation and expansion of the results of poverty eradication and rural revitalization

The 19th CPC National Congress put forward the strategy of rural revitalization, and the 20th CPC National Congress made it clear that it is necessary to comprehensively promote rural revitalization. 2023 is the year of deepening the consolidation and expansion of the results of poverty alleviation and rural revitalization, the Company always pays attention to the construction of the society, and gives full play to the advantages of the industry to contribute to the poverty alleviation and relief of the poor, the consolidation of poverty alleviation and the consolidation of the results of poverty alleviation, rural revitalization, and the contribution to the construction of a harmonious society.

For details of the relevant work carried out during the reporting period, please refer to the "2023 Annual Sustainability Report" disclosed by the Company on the Juchao Information Network on the same day.

Section VI. Important matters

I. Implementation of commitments

1. Matters relating to commitments fulfilled by the Company's de facto controller, shareholders, connected parties, acquirers and other parties related to the Company's commitments during the reporting period and not yet fulfilled as of the end of the reporting period

☑Applicable ☐Not Applicable

Subject matter of commitment	committed party	Type of commitment	Commitment content	Commitment section of a room or lateral space between two pairs of pillars	commitment period set a limit (on)	Fulfilment
Commitments made in the acquisition report or the report on changes in equity	not have					
upon reorganization of assets Commitments made	not have					

Commitments made at initial public offering or refinancing	Billion Wealth Holdings	Commitments in respect of industrial competition, connected transactions and capital appropriation	There is no competition between the business of Direct Power, which is controlled by our company, and YWL. We undertake that, on the premise that we are the major shareholder or the actual controller of Straight Power, Straight Power will not engage in the same kind of business or similar business with YWL. We are not currently engaged in, and will not in the future engage in, any business that directly or indirectly competes with the business of YWL, and we will not engage in any business that competes or competes with YWL in any form anywhere in the PRC. In the event that any of our holding or equity participation enterprises are engaged in any business that competes or constitutes competition with YWL in the future, we undertake to dispose of all of our capital contribution or shares in such enterprises upon request by YWL and undertake to give YWL the right of first refusal to YWL in respect of such capital contribution or shares under the same terms and conditions and to use our best endeavors to procure that the price of the relevant transaction is determined on the basis of normal commercial transactions conducted on a fair and reasonable basis with an independent third party, and that the price of the relevant transaction is determined on the basis of normal commercial transactions conducted on a fair and reasonable basis with independent third parties. and will use its best endeavors to cause the price of the relevant transaction to be determined on a fair and reasonable basis and on the basis of arm's length commercial transactions with independent third parties.	2009 07 Mr. José Antonio González	be effective over the long term	Huizhou Direct Power Supply Co. has been in 2017 Write-off on 17 January
	Liu Jincheng, Luo Jinhong	Commitments in respect of industrial competition, connected transactions and capital appropriation	The business of YWH, which I (Liu Jincheng) and Luo Jinhong jointly control, is not in competition with YWL. I undertake that, on the premise that I am the major shareholder or actual controller of YWH, YWH will not engage in the same kind of or similar business with YWL in the future. I am not currently engaged in, and will not in the future engage in, any business that directly or indirectly competes with the business of EVERGREEN, nor will I engage in any business that competes with or constitutes competition with EVERGREEN in any form anywhere in the PRC. In the event that the businesses of the enterprises in which I have a controlling interest or equity participation compete or constitute competition with YWL in the future,	2009 07 Mr. José Antonio González	be effective over the long term	Under normal performance

			I undertake to dispose of all of my capital contribution or shares in such enterprises if YWL so requests, and I also undertake to give YWL the right of first refusal to YWL in respect of such capital contribution or shares under the same conditions, and I will use my best endeavors to ensure that the prices of the relevant transactions are determined on the basis of fair and reasonable commercial transactions conducted on an arm's length basis with independent third parties, and that the prices of the relevant transactions are determined on the basis of fair and reasonable commercial transactions with independent third parties. and will use its best endeavors to cause the price of the relevant transaction to be determined on a fair and reasonable basis and on the basis of arm's length commercial transactions with independent third parties.			

Commitments made at initial public offering or refinancing	Liu Jincheng, Liu Jianhua	Shares Restricted Commitment	After the expiration of the lock-up period for the shares of the Company held by him, the percentage of shares of the Company to be transferred in each year of his tenure of office shall not exceed 25% of the total number of shares of the Company held by him, and he shall not transfer any of the shares of the Company held by him within six months after his departure from office.	2009 10 30th day of the month	be effective over the long term	Under normal performance
	YWT Holdings, the actual controller	Ensure that the company's measures to cover immediate returns can be effectively fulfilled	In order to ensure that the fill-in measures for the dilution of the Company's current offering of immediate returns are effectively implemented and to safeguard the interests of small and medium-sized investors, the Company's controlling shareholders and de facto controllers have made the following commitments: 1) not to intervene in the Company's business management activities beyond the scope of their authority, and not to encroach upon the interests of the Company; 2) to effectively fulfill the measures formulated by the Company in relation to fill-in measures for returns, as well as the present commitment, and to bear corresponding legal responsibilities according to laws and regulations and relevant provisions of securities regulators if the Company or shareholders are damaged as a result of violation of the present commitment or refusal to fulfill it If any violation of this undertaking or refusal to fulfill this undertaking causes losses to the Company or the shareholders, the Company agrees to bear the corresponding legal liabilities in accordance with the laws, regulations and the relevant provisions of the securities regulatory authorities; 3. If the regulatory authorities such as the China Securities Regulatory Commission, Shenzhen Stock Exchange and other regulatory authorities make any other new regulatory regulations on the measures to fill in the returns and its undertakings from the date of this undertaking to the date of completion of the Company's current issuance and the aforesaid undertakings fail to satisfy the aforesaid regulations, the Company/I undertake to issue additional undertakings in accordance with the latest regulations of the regulatory authorities. The Company/I undertake to issue supplementary undertakings in accordance with the latest regulations of the regulatory authorities at that time.	2018 10 Mr. José María González	be effective over the long term	Under normal performance

	YWT Holdings, the actual controller	Commitment not to reduce the Company's shareholding	1. From six months prior to the pricing date of the current offering of the listed company to the date of issuance of this commitment letter, the Company/Person has not reduced its direct or indirect holdings of shares of the listed company.2. From the date of issuance of this commitment letter to six months after the completion of the current offering of the listed company, the Company/Person will not reduce its direct or indirect holdings of shares of the listed company in any way, and does not have any plan to reduce its holdings of the listed company.3, The above contents of this undertaking are true, accurate and complete, and this undertaking letter is binding on the Company/Person from the date of its signing. If the Company/Person violates the above undertaking in the event of a reduction of its shareholding, all the proceeds from such reduction shall go to the listed company, and at the same time the Company/Person shall bear the resulting legal liabilities in accordance with the law.	2022 06 Mr. José María González	2023 06 Mr. José Antonio González	Completed
	YWT Holdings, the actual controller	Commitment on the lock-up period for the issuance of A shares to specific parties	undertakes that the shares subscribed by it for this issue shall not be transferred for a period of thirty-six months from the date of the closing of the issue, and that if laws, regulations and normative documents stipulate otherwise in respect of the restriction period, they shall be in accordance with such stipulations.	2022 12 Month 06	2025 12 Mr. José Antonio González	Under normal performance
	YWT Holdings, the actual controller	Commitment to take fill-in measures for the dilution of immediate returns from the issuance of convertible corporate bonds to unspecified parties	1. not to intervene in the operation and management activities of the Company beyond its authority and not to encroach on the interests of the Company; 2. to effectively fulfill the relevant measures formulated by the Company to fill in the return as well as this undertaking, and agree to bear the corresponding legal liabilities in accordance with the laws, regulations and the relevant provisions of the securities regulatory bodies in the event that the violation of this undertaking or the refusal to fulfill it causes any losses to the Company or the shareholders; 3. from the issuance of this undertaking to the time when this issue is implemented by the Company, if the If the China Securities Regulatory Commission, Shenzhen Stock Exchange and other regulatory authorities make other new regulatory provisions regarding the measures and undertakings for filling the returns, and the above undertakings cannot fulfill such	2022 12 Mr. José María González	Completion of the offering	Under normal performance

			provisions, the Company/I undertake to issue supplementary undertakings in accordance with the latest provisions of the regulatory authorities at that time.			

Commitments made at initial public offering or refinancing	controlling shareholder	Commitment of the controlling shareholders of the Company that the Company's measures to fill in the returns can be effectively fulfilled	In order to ensure that the fill-in measures for the dilution of the Company's current offering of immediate returns are effectively implemented and to safeguard the interests of small and medium-sized investors, the Company's controlling shareholders and de facto controllers have made the following commitments: 1) not to intervene in the Company's business management activities beyond the scope of their authority, and not to encroach upon the interests of the Company; 2) to effectively fulfill the measures formulated by the Company in relation to fill-in measures for returns, as well as the present commitment, and to bear corresponding legal responsibilities according to laws and regulations and relevant provisions of securities regulators if the Company or shareholders are damaged as a result of violation of the present commitment or refusal to fulfill it If any violation of this undertaking or refusal to fulfill this undertaking causes losses to the Company or the shareholders, the Company agrees to bear the corresponding legal liabilities in accordance with the laws, regulations and the relevant provisions of the securities regulatory authorities; 3. If the regulatory authorities such as the China Securities Regulatory Commission, Shenzhen Stock Exchange and other regulatory authorities make any other new regulatory regulations on the measures to fill in the returns and its undertakings from the date of this undertaking to the date of completion of the Company's current issuance and the aforesaid undertakings fail to satisfy the aforesaid regulations, the Company/I undertake to issue additional undertakings in accordance with the latest regulations of the regulatory authorities. The Company/I undertake to issue supplementary undertakings in accordance with the latest regulations of the regulatory authorities at that time.	2022 12 Mr. José María González	be effective over the long term	Under normal performance
Share	Everest	Other	The Company does not provide loans and any other form of financial assistance, including guarantees for loans, to incentive recipients under the Phase III Restricted Stock Incentive Plan (Draft) for the purpose of acquiring the relevant Restricted Shares pursuant to this Incentive Plan.	2021 11 Mr. José Antonio González	Equity incentives Implementation period	Under normal performance

Incentive Commitments	Lithium (lithium ion)	commitments	The Company does not provide loans and any other form of financial assistance, including guarantees for loans, to incentive recipients under the Phase IV Restricted Stock Incentive Plan (Draft)for the acquisition of the relevant Restricted Shares pursuant to this Incentive Plan.	2023 02 Mr. José Antonio González	Equity incentives Implementation period	Under normal performance
			The Company does not provide loans and any other form of financial assistance, including guaranteeing loans, to the incentive recipients under the Phase V Stock Option Incentive Plan (Draft)for the purpose of acquiring the relevant stock options pursuant to this Incentive Plan.	2023 10 Mr. José Antonio González	Equity incentives Implementation period	Under normal performance
Other commitments to small and medium-sized shareholders of the Company	Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	Share Trading Commitment	He will complete the share increase plan within 6 months from the date of disclosure of the share increase plan announcement and will not reduce his shareholding in the Company during the aforesaid period of share increase and within the statutory time limit.	2023 12 Mr. José Antonio González	Share Increase Program Implementation Period	Under normal performance
Other commitments	not have					

Whether commitments are fulfilled on time	be
If a commitment is not fulfilled beyond the deadline, a detailed explanation of the incomplete fulfillment shall be provided. Specific reasons for the change and the next step in the process	As at the end of the reporting period, all the undertakings have been strictly complied with and there has been no violation of the undertakings.

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

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

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

☑Applicable ☐Not Applicable

1. Overview of changes in accounting policies

(1) Reason for change

On November 30, 2022, the Ministry of Finance issued Accounting Standards Interpretation No. 16 (Caijing [2022] No. 31) "Accounting standards for Assets Arising from Individual Transactions and Effective January 1, 2023, the "Accounting for deferred income taxes related to liabilities not subject to the initial recognition exemption" is effective.

As a result of the issuance of the above accounting standard interpretations, the Company is required to change its accounting policies accordingly and start implementing the above accounting standards on the effective dates specified in the above documents.

(2) Accounting policies adopted before the change

Prior to this change, the Company implemented the "Accounting Standards for Business Enterprises (ASBE) - Basic Standards" issued by the Ministry of Finance (MOF) and various specific accounting standards, ASBE Application Guidelines, ASBE Interpretation Bulletins, as well as other relevant regulations.

(3) Accounting policies adopted after the change

After this change, the Company will implement the relevant provisions of "Interpretation of Enterprise Accounting Standards No. 16" (Caijing [2022] No. 31) issued by the Ministry of Finance on November 30, 2022. Other unchanged parts will still be implemented in accordance with the "Accounting Standards for Business Enterprises - Basic Standards" and specific accounting standards issued by the Ministry of Finance in the previous period, the Guidelines on the Application of Accounting Standards for Business Enterprises, the Announcement on Interpretation of Accounting Standards for Business Enterprises and other relevant regulations.

2. Impact of the change in accounting policy on the Company

This change in accounting policy is a reasonable change made by the Company in accordance with the

provisions and requirements of the "Interpretation of Enterprise Accounting Standards No.16 (Caikuai [2022] No. 31) issued by the Ministry of Finance, and the changed accounting policy is able to reflect the Company's financial position and operating results more objectively and fairly, in compliance with relevant laws and regulations and the actual situation of the Company, and will not have any material impact on the Company's financial position, operating results and cash flows. It will not have any significant impact on the Company's financial position, operating results and cash flow, and will not jeopardize the interests of the Company and its shareholders.

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

☑Applicable ☐Not Applicable

For details, please refer to "IX. Changes in the Scope of Consolidation" in "Section X. Financial Reporting".

VIII. Appointment and dismissal of accounting firms

Currently engaged accounting firm

Name of domestic accounting firm	Yung Shing Certified Public Accountants (Special General Partnership)
Compensation of domestic accounting firms (in millions of dollars)	175
Number of consecutive years of audit services by domestic accounting firms	5
Name of Certified Public Accountant of Domestic Accounting Firm	Shen Chong, Mao Caiyu
Number of consecutive years of auditing services by certified public accountants of domestic accounting firms	Shen Chong 2 years, Mao Caiyu 3 years
Name of overseas accounting firm (if any)	not have
Compensation from foreign accounting firms (in millions of dollars) (if any)	0
Number of consecutive years of audit services by offshore accounting firms (if any)	not have
Name of the Certified Public Accountant of the overseas accounting firm (if any)	not have
Number of consecutive years of auditing services by a certified public accountant of an offshore accounting firm (if any)	not have

Whether to change to an accounting firm

Yes ☑No

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

☐ Applicable ☑ Not applicable

IX. Facing delisting after annual report disclosure

☐ Applicable ☑ Not applicable

X. Matters relating to insolvency reorganization

☐ Applicable ☑ Not applicable

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

XI. Significant litigation and arbitration matters

☐ Applicable ☑ Not applicable

The Company had no significant litigation or arbitration matters during the year.

XII. Penalties and rectification

☑Applicable ☐Not Applicable

Name/Name	typology	rationale	Investigation Division Type of penalty	Conclusion (if any)	Date of disclosure	Disclosure Index
Billion Weft Collective Energy (BWCE), Chinese company specializing in energy conservation	(sth. or sb) else	Omission of tax payment during the implementation of the processing trade manual by EVERGREEN (b) Violation of customs regulations, in accordance with paragraph 1.	(sth. or sb) else	Impose a fine of $33,600		
Everest Lithium (lithium-ion battery)	(sth. or sb) else	The Company failed to fulfill the procedures for consideration of connected transactions and information disclosure obligations in a timely manner in accordance with the regulations.	(sth. or sb) else	Supervisory letter issued by Shenzhen Stock Exchange Growth Enterprise Market Company, warning letter issued by Guangdong Securities Regulatory Bureau	July 2023 11, August 23, 2009	Disclosed on the official website of the Shenzhen Stock Exchange and the Juchao Information Network Announcement on Receipt of Warning Letter from Guangdong Securities Regulatory Bureau (Announcement) (No. 2023-133)

Vouant	(sth. or sb) else	When the city's emergency management comprehensive law enforcement detachment carried out law enforcement inspections of VUANTE, it was found that no thionyl chloride, sulfur dioxide Stored in specialized warehouses for hazardous chemicals.	(sth. or sb) else	Impose a fine of $60,000		
Qinghai Yiwei	(sth. or sb) else	Fifteen blank invoices were lost due to poor storage.	(sth. or sb) else	Impose a fine of $4,000		

Statement of rectification

☑Applicable ☐Not Applicable

The Company attaches great importance to the problems pointed out in the above penalties and has paid the fines in a timely manner. The Company will earnestly learn from the lessons and take them as a warning, and will effectively strengthen the study of the relevant laws and regulations and standardized documents to continuously improve the level of the Company's standardized operation and the quality of information disclosure, so as to avoid the recurrence of this kind of incident and safeguard the interests of the Company and all the shareholders. Illegal trading of the Company's shares by directors, supervisors, senior management and shareholders holding more than 5% of the Company's shares

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

XIV. Significant connected transactions

1. Connected transactions related to daily operations

☑Applicable ☐Not Applicable

Related parties	affiliate relationship	Types of related transactions	Contents of related transactions	Pricing of Connected Transactions for mula	Related Transaction Price	Amount of related transactions (in millions of dollars)	Ratio to value of similar transactions precedent	Approved transaction amount (million) (yuan)	Whether more than approved quota	Settlement of connected transactions way (of life)	Available comparable trading markets servant	Date of disclosure	Disclosure Index

Jinquan New Material	Shareholder-controlled companies	Procurement of raw materials	Procurement of battery grade lithium chloride	market pricing	market price	1,103.28	0.03%	2,374	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement on the Estimation of Daily Connected Transactions for FY2023 (Announcement Edit) No. 2022-212)
Jinquan New Material, Huizhou Jinquan	Shareholder-controlled companies	commission	Subcontracting of NMP crude products into NMP	Market Pricing	market price	18,022.49	0.51%	33,000	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement of Estimated Daily Connected Transactions for FY2023 (Announcement No. 2022-212) and Announcement of Connected Transactions (Announcement No. 2023-066)
Jinquan New Material	Shareholder-controlled companies	Sales of goods	Sales of waste cathode materials and waste lithium batteries	Market Pricing	market price	12,932.28	0.27%	134,729	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement on the Estimation of Daily Connected Transactions for FY2023 (Announcement Edit) No. 2022-212)
SK New Energy	Ms. Jiang Min, a director and senior manager of the Company, at the same time Non-Resident Coordinator	Procurement of raw materials	Purchase of raw materials such as electrode coils and cathode materials	Market Pricing	market price	69.8	0.00%	2,700	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement of Estimated Daily Connected Transactions for FY2023 (Announcement No. 2022-212)

	Executive Director's Public department (under a ministry)												
Smallscale International and its subsidiaries	Companies in which Ms. Jiang Min, a director and senior management of the Company, also serves as a director	Sales of goods	Sales of lithium-ion batteries	Market Pricing	market price	54,863.85	1.12%	105,000	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement of Estimated Daily Connected Transactions for FY2023 (Announcement No. 2022-212) and Announcement of Connected Transactions (Announcement No. 2023-182)
Yiwei New Energy, Huizhou Jinquan	Shareholder-controlled companies	Procurement of commodities	Procurement of hardware parts, injection molded parts, jigs and fixtures, machining, molds, etc.	Market Pricing	market price	6,529.22	0.19%	12,000	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement of Estimated Daily Connected Transactions for FY2023 (Announcement No. 2022-212) and Announcement of Connected Transactions (Announcement No. 2023-066)

New Energy	Shareholder-controlled companies	Procurement of commodities	Procurement of equipment and consumables, centralized dust collection system, electrical and mechanical works, fire-fighting works, weak electrical works, interior works, maintenance of equipment, new energy vehicles, spare parts and vehicle affairs agency services, energy storage power supply, etc.	Market Pricing	market price	13,175.21	0.38%	43,500	clogged	Transfers/money orders	inapplicable	2022 12 Month 06	Juchao Information Network: Announcement of Estimated Daily Connected Transactions for FY2023 (Announcement No. 2022-212) and Announcement of Connected Transactions (Announcement No. 2023-066)
Jinquan New Material	Shareholder-controlled companies	Sales of goods	Sales of battery grade lithium hydroxide and batteries Lithium	Market Pricing	market price	2,562.78	0.05%	3,340	clogged	Transfers/money orders	inapplicable	2023 02 Mr. José Antonio González	Juchao Information Network: Announcement on Connected Transactions (Announcement No. 2023-029)

			carbonate grade										
Jinquan New Material	Shareholder-controlled companies	Procurement of raw materials	Procurement of raw materials such as cathode materials and carbon nanotube conductive paste.	Market Pricing	market price	29,091.28	0.83%	130,000	clogged	Transfers/money orders	inapplicable	2023 02 Mr. José Antonio González	Juchao Information Network: Announcement on Connected Transactions (Announcement No. 2023-029)
New Energy	Shareholder-controlled companies	Sales of goods	Sales of batteries, modules and BMS tubes Management system, etc.	Market Pricing	market price	128.21	0.00%	8,500	clogged	Transfers/money orders	inapplicable	2023 04 Mr. José María González	Juchao Information Network: Announcement on Connected Transactions (Announcement No. 2023-066)

De Fang Yi Wei	Companies in which Ms. Li Mu-fen was a director and has served as a member of senior management within the last twelve months of the reporting period	Procurement of raw materials	Procurement of lithium iron phosphate	Market Pricing	market price	460,918.28	13.17%	550,000	clogged	Transfers/money orders	inapplicable	2023 04 Mr. José Antonio González	Juchao Information Network: Announcement of Connected Transaction (Announcement No. 2023-066 Announcement of Connected Transaction (Announcement No. 2023-141)
De Fang Yi Wei	Companies in which Ms. Li Mu-fen was a director and has served as a member of senior management within the last twelve months of the reporting period	Sales of goods	Sales of lithium carbonate	Market Pricing	market price	69,752.2	1.43%	80,470	clogged	Transfers/money orders	inapplicable	2023 04 Mr. José Antonio González	Juchao Information Network: Announcement on Connected Transactions (Announcement No. 2023-066)

Changzhou Betray	Companies in which Mr. Wang Shifeng was a director and has served as a senior executive within the past twelve months of the reporting period	Procurement of raw materials	Procurement of cathode materials	Market Pricing	market price	103,002.33	2.94%	133,300	clogged	Transfers/money orders	inapplicable	2023 04 Mr. José Antonio González	Juchao Information Network: Announcement on Connected Transactions (Announcement No. 2023-066)
add up the total				--	--	772,151.21	--	1,238,913	--	--	--	--	--
Details of large sales returns													not have
Actual fulfillment during the reporting period, if any, of the total amount of daily connected transactions expected to occur during the period, by category													not have
Reasons for large differences between transaction prices and market reference prices (if applicable)													inapplicable

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

☑Applicable ☐Not Applicable

related party	affiliate relationship	Types of related transactions	Contents of related transactions	Pricing Principles for Connected Transactions	Carrying value of transferred assets (in millions of dollars)	Appraised value of transferred assets (in millions of dollars)	Transfer price ($ million)	Settlement of Connected Transactions	Transaction gains and losses (in millions of dollars)	Date of disclosure	Disclosure Index
Huizhou prefecture level city in Guangdong Gimcheon (city in South Korea)	controlling shareholder incorporated	sells liabilities	sells installations	an entry net value	173.40		176.69	Transfers/ bill of exchange	3.29	2023 02 Mr. José Antonio González	Juchao Information Network: "Connected Transaction Announcement (Public Notice No. 2023-029)
Reasons for large differences between transfer price and book value or appraised value (if any)										not have	
Impact on the Company's results of operations and financial position										not have	
If the relevant transaction involves a performance covenant, performance realization during the reporting period										inapplicable	

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

(1) The Company held the Twenty-ninth Meeting of the Fifth Session of the Board of Directors, the Forty-fifth Meeting of the Fifth Session of the Board of Directors, the Fifty-fifth Meeting of the Fifth Session of the Board of Directors and the Twenty-third Meeting of the Sixth Session of the Board of Directors on May 17, 2021, March 10, 2022, September 27, 2022, and November 27, 2023, respectively, to consider and pass the "Proposals on Connected Transactions". The Company entered into the Building Lease Contract with EVEREST New Energy for the lease of its own factory building on Lot ZKD-006-25-01, its own office building on Lot ZKD-005-02 and its own factory building on Lot ZKD-006-25-02 located at Sanhe Village, Tonghu Town, Zhongkai Hi-Tech Zone, Huizhou City, the Company's subsidiary, EVEREST New Energy, for a term of three years. Lease expenses amounting to RMB14,026,400 were incurred during the reporting period.

(2) At the Fifty-fifth Meeting of the Fifth Session of the Board of Directors and the Nineteenth Meeting of the Sixth Session of the Board of Directors of the Company held on September 27, 2022 and September 5, 2023 respectively, the Company considered and passed the Proposal on Connected Transactions, whereby EVERWIND entered into the Pure Electric Charging Service Vehicle Lease Contract with Moore Brothers in 2022 and 2023 respectively, and leased 8 units of Pure Electric Mobile Service Vehicles from Moore Brothers, with a lease term of 1 year and rentals payable on a monthly basis. The term of the lease was 1 year and the rent was paid on a monthly basis. Leasing expenses amounting to RMB560,700 were incurred during the reporting period.

(3) The Company held the Sixth Meeting of the Sixth Session of the Board of Directors on January 17, 2023 to consider and approve the "Proposal on the Use of Proceeds and Own Funds to Increase Capital to Subsidiaries and Connected Transactions", in which the Company used the proceeds to increase capital to EVERWIND, and the proceeds and own funds were used to increase capital to Huizhou EVERWIN. During the reporting period, the actual amount of capital increase to YWD and Huizhou YWD amounted to RMB331,326.04 million and RMB2,470,955.35 million respectively.

(4) At the Twelfth Meeting of the Sixth Session of the Board of Directors of the Company held on April 17, 2023, the Company considered and passed the Proposal on Connected Transactions, in which Huizhou YWD entered into a Building Lease Contract with Huizhou Jinquan to lease its own factory building located in the South Area of Tonghu Town, Zhongkai Hi-tech Zone, Huizhou to Huizhou Jinquan for use. Revenue of RMB812,300 was obtained during the reporting period.

(5) At the twelfth meeting of the sixth session of the Board of Directors of the Company held on April 17, 2023, the Company considered and passed the "Proposal on Connected Transactions", in which Changzhou Betray provided the following services to Enerchina seconded 2 personnel to assist in the daily operation and management of Changzhou Betray, and the total secondment expenses amounted to RMB58,800 per month. Recognition of personnel secondment income in the reporting period Income: $665,700.

(6) At the Seventeenth Meeting of the Sixth Session of the Board of Directors of the Company held on June 27, 2023, the Company considered and passed the "Proposal on Connected Transaction", whereby SK New Energy seconded one CMO, one COO and one finance manager to EVERWIND to assist SK New Energy in its day-to-day operation and management business for a total of RMB170,000 per month. The total secondment cost was RMB170,000 per month. During the reporting period, revenue of RMB3,756,100 was recognized from the secondment of personnel.

(7) At the 19th meeting of the 6th session of the Board of Directors of the Company held on September 5, 2023, the Company considered and passed the "Proposal on Connected Transactions", in which YWD proposed to enter into a contract with Jin Long New Energy signed the Lease Contract of Purely Electric Vans, leasing 2 purely electric vans from Malon New Energy for a period of 1 year, with the rent paid on a monthly basis. Report Lease costs of $18.6 million were incurred during the reporting period.

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
Announcement of Connected Transaction	March 11, 2022	Juchao information network
Announcement of Connected Transaction	September 28, 2022	Juchao information network
Announcement on the Use of Proceeds and Own Funds to Increase the Capital of a Subsidiary and Connected Transaction	January 19, 2023	Juchao information network
Announcement of Connected Transaction	April 18, 2023	Juchao information network
Announcement of Connected Transaction	June 28, 2023	Juchao information network
Announcement of Connected Transaction	September 06, 2023	Juchao information network

XV. Significant contracts and their performance

1. Status of trusteeship, contracting and leasing matters

(1) Hosting situation

☐ Applicable ☑ Not applicable

The company was not in escrow during the reporting period.

(2) Contractual situation

☐ Applicable ☑ Not applicable

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

(3) Rental situation

☐ Applicable ☑ Not applicable

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
Huafei Nickel and Cobalt	2023 05 months 05 date	20,400.00 million dollars	2023 07 Mr. José María González	142,800.00	Joint and several liability Guarantee, pledge	The Company provided a joint and several liability guarantee, and Yiwei Asia provided a pledge of its equity interest in Huafei Nickel and Cobalt.		10 years	clogged	clogged
Total amount of external guarantees approved during the reporting period (A1)		$204.00 million	Total actual incidence of external guarantees during the reporting period (A2)					142,800.00		
Total external guarantees approved at the end of the reporting period (A3)		$204.00 million	Total actual external guarantee balance at the end of the reporting period (A4)					142,800.00		
Company 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
EVERYTHING POWER	June 2016 06 days	10,500.00	2016 06 March 03, 2012	10,500.00	joint liability guarantee		YWD provides a counter-guarantee on its equipment	12 years	clogged	clogged
Brilliance Energy (Brilliance Energy Group)	March 2019 15 days	45,000.00	2019 03 Mr. José Antonio González	44,000.00	joint liability guarantee			1 year	clogged	clogged

Brilliance Energy (Brilliance Energy Group)	December 2022 06 days	140,000.00	2022 12 Mr. José Antonio González	140,000.00	joint liability guarantee			1 year	be	clogged
EVERYWHERE HONG KONG	December 2020 10 days	366 million dollar	2020 12 Mr. José Antonio González	US$ 366 million the Yuan or Mongol dynasty (1279-1368)	joint liability guarantee			Completion of the Joint Venture Contract and related agreements	clogged	clogged
Brilliance Energy (Brilliance Energy Group)	March 2021 11th	10,000.00	2021 04 Mr. José Antonio González	10,000.00	joint liability guarantee			1 year	be	clogged
Jingmen Genesis	May 2021 24th	20,000.00	2021 07 Mr. José Antonio González	20,000.00	joint liability guarantee			3 years	clogged	clogged
Everest Power	May 2021 24th	30,000.00	2021 09 January 1, 2012	30,000.00	joint liability guarantee			3 years	clogged	clogged
Everest Power	May 2021 24th	90,000.00	2021 06 Mr. José Antonio González	90,000.00	joint liability guarantee			5 years	be	clogged
Everest Power	July 2021 23rd	20,000.00	2021 08 Mr. José Antonio González	20,000.00	joint liability guarantee			1 year	be	clogged
EVERYTHING POWER	July 2021 23rd	35,000.00	2021 08 Mr. José Antonio González	35,000.00	joint liability guarantee			6 years	clogged	clogged
Ningbo Chuangneng	August 2021 14th	27,000.00	2021 09 Mr. José Antonio González	27,000.00	joint liability guarantee			5 years	clogged	clogged
EBIL	August 2021 14th	400,000.00	2021 11 Mr. José Antonio González	224,000.00	joint liability guarantee			5 years	clogged	clogged
Everest	October 2021 01 day	30,000.00	2022 02 Mr. José	30,000.00	joint liabilit			1 year	be	clogge

Power			Antonio González		y guarantee					d

Everest Power	October 2021 01 day	15,000.00	2021 11 Mr. José Antonio González	15,000.00	joint liability guarantee			1 year	be	clogged
Everest Power	November 2021 06 days	20,000.00	2022 01 Mr. José Antonio González	10,000.00	joint liability guarantee			1 year	be	clogged
EVERYTHING POWER	November 2021 06 days	42,000.00	2022 01 Mr. José Antonio González	42,000.00	joint liability guarantee			1 year	be	clogged
Jingmen Genesis	November 2021 06 days	14,000.00	2021 12 Mr. José Antonio González	14,000.00	joint liability guarantee			1 year	be	clogged
Everest Power	November 2021 06 days	15,000.00	2021 12 Mr. José Antonio González	15,000.00	joint liability guarantee			1 year	be	clogged
Jingmen Genesis	November 2021 06 days	5,000.00	2022 01 Mr. José Antonio González	5,000.00	joint liability guarantee			1 year	be	clogged
Jingmen Genesis	December 2021 11th	173,950.00	2021 12 Mr. José Antonio González	173,950.00	joint liability guarantee			5 years	clogged	clogged
Jingmen Genesis	December 2021 11th	20,000.00	2022 01 Mr. José Antonio González	20,000.00	joint liability guarantee			2 years	be	clogged
EVERYTHING POWER	January 2022 13th	165,000.00	2022 02 Mr. José Antonio González	165,000.00	joint liability guarantee			6 years	clogged	clogged
Jingmen Genesis	January 2023 19th	20,000.00	2023 02 Mr. José Antonio González	20,000.00	joint liability guarantee			2 years	clogged	clogged
Jingmen Genesis	January 2022 13th	22,000.00	2022 02 Mr. José Antonio González	22,000.00	joint liability guarantee			1 year	be	clogged
Huizhou Yiwei Power	January 2022 13th	170,000.00	2022 02 Mr. José Antonio González	170,000.00	joint liability guarantee			7 years	clogged	clogged

Jingmen Genesis	March 2022 11th	18,750.00	2022 04 Mr. José Antonio González	18,750.00	joint liability guarantee			1 year	be	clogged
Everest Power	March 2022 11th	44,800.00	2022 09 Mr. José Antonio González	44,800.00	joint liability guarantee			2 years	be	clogged
EVERYTHING POWER	March 2022 11th	15,000.00	2022 04 Month 06	15,000.00	joint liability guarantee			1 year	be	clogged
Everest Lincean (Taiwan slang)	June 2022 08 days	91,000.00	2022 06 Mr. José Antonio González	91,000.00	joint liability guarantee			7 years	clogged	clogged
Everest Power	April 2022 26th	30,000.00	2022 05 Mr. José Antonio González	30,000.00	joint liability guarantee			1 year	be	clogged
Everest Power	April 2022 26th	260,000.00	2022 05 Mr. José Antonio González	260,000.00	joint liability guarantee			6 years	clogged	clogged
Everest Power	April 2022 26th	280,000.00	2022 05 Mr. José Antonio González	280,000.00	joint liability guarantee			6 years	clogged	clogged
Billion Weft Collective Energy (BWCE), Chinese company specializing in energy conservation	April 2022 26th	25,000.00	2022 06 January 1, 2012	25,000.00	joint liability guarantee			2 years	clogged	clogged
Billion Weft Collective Energy (BWCE),	April 2022 26th	30,000.00	2022 09 Month 02	10,000.00	joint liability guarantee			1 year	be	clogged

Chinese company specializing in energy conservation										
EVERYTHING POWER	April 2022 26th	40,000.00	2022 06 Mr. José María González	40,000.00	joint liability guarantee			1 year	be	clogged
Huizhou Yiwei Power	June 2022 08 days	30,000.00	2022 12 Mr. José Antonio González	10,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	June 2022 08 days	28,350.00	2022 07 Mr. José Antonio González	28,350.00	joint liability guarantee			1 year	be	clogged

Everest Power	June 2022 08 days	197,500.00	2022 07 Mr. José Antonio González	197,500.00	joint liability guarantee			8 years	clogged	clogged
Everest Power	June 2022 08 days	240,000.00	2022 06 Mr. José Antonio González	228,670.00	joint liability guarantee			6 years	clogged	clogged
Huizhou Yiwei Power	July 2022 22nd	100,000.00	2022 10 Mr. José Antonio González	100,000.00	joint liability guarantee			7 years	clogged	clogged
Huizhou Yiwei Power	October 2022 20 days	110,000.00	2022 12 Mr. José Antonio González	110,000.00	joint liability guarantee			1 year	clogged	clogged
Huizhou Yiwei Power	July 2022 22nd	50,000.00	2022 10 Mr. José Antonio González	50,000.00	joint liability guarantee			1 year	clogged	clogged
Huizhou Yiwei Power	July 2022 22nd	35,000.00	2022 08 Mr. José Antonio González	35,000.00	joint liability guarantee			3 years	be	clogged
Billion Weft Collective Energy (BWCE), Chinese company specializing in energy conservation	July 2022 22nd	20,000.00	2022 11 Mr. José María González	20,000.00	joint liability guarantee			1 year	be	clogged
Jingmen Genesis	July 2022 29th	20,000.00	2022 10 Mr. José Antonio González	20,000.00	joint liability guarantee			3 years	clogged	clogged
Everest Power	July 2022 29th	50,000.00	2022 09 Mr. José Antonio González	50,000.00	joint liability guarantee			3 years	clogged	clogged
Everest	July 2022 29th	40,000.00	2022 08 Mr. José	40,000.00	joint liabilit			1 year	clogge	clogge

Power			Antonio González		y guarantee				d	d
Everest Power	July 2022 29th	20,000.00	2022 09 Mr. José Antonio González	15,000.00	joint liability guarantee			1 year	clogged	clogged
Jingmen Genesis	July 2022 29th	20,000.00			joint liability guarantee			1 year	be	clogged
Everest Power	October 2022 20 days	60,000.00	2022 11 Mr. José Antonio González	60,000.00	joint liability guarantee			1 year	be	clogged
EVERYTHING POWER	October 2022 20 days	30,000.00	2022 11 Month 02	30,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	October 2022 20 days	70,000.00	2023 02 Month 06	70,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	October 2022 20 days	125,000.00	2022 11 Mr. José Antonio González	120,000.00	joint liability guarantee			1 year	be	clogged
Everest Power	October 2022 20 days	30,000.00	2022 11 January 1, 2012	30,000.00	joint liability guarantee			1 year	clogged	clogged
Jingmen Genesis	October 2022 20 days	10,000.00	2022 11 Mr. José Antonio González	10,000.00	joint liability guarantee			1 year	be	clogged
Jingmen Genesis	October 2023 26th	60,000.00	2022 11 Mr. José Antonio González	60,000.00	joint liability guarantee			2 years	clogged	clogged
Chengdu LiWei Lithium	October 2022 20 days	164,500.00	2023 05 30th day of the month	160,000.00	joint liability guarantee			3 years	clogged	clogged
Huizhou Yiwei Power	October 2022 20 days	80,000.00	2023 02 Mr. José Antonio González	80,000.00	joint liability guarantee			7 years	clogged	clogged
Huizhou Yiwei Power	October 2022 20 days	100,000.00	2023 01 Mr. José Antonio	100,000.00	joint liability guara			6 years	clogged	clogged

			González		ntee					
Jinhai Lithium	October 2022 20 days	50,000.00	2023 03 Mr. José Antonio González	49,000.00	joint liability guarantee			3 years	clogged	clogged
Everest Power	December 2022 06 days	10,000.00	2023 01 Mr. José Antonio González	10,000.00	joint liability guarantee			1 year	clogged	clogged

Everest Power	December 2022 06 days	42,000.00	2023 01 Mr. José Antonio González	42,000.00	joint liability guarantee			1 year	be	clogged
Everest Power	December 2022 06 days	96,600.00	2022 12 Mr. José Antonio González	96,600.00	joint liability guarantee			7 years	clogged	clogged
Brilliance Lincean (Taiwanese company)	December 2022 06 days	39,000.00	2023 01 30th day of the month	39,000.00	joint liability guarantee			2 years	clogged	clogged
Everest Lincean (Taiwan slang)	December 2022 06 days	6,500.00	2022 12 Mr. José Antonio González	6,500.00	joint liability guarantee			1 year	clogged	clogged
Huizhou Yiwei Power	December 2022 06 days	50,000.00	2022 12 Mr. José Antonio González	50,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	January 2023 19th	60,000.00	2023 05 Mr. José María González	60,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	January 2023 19th	18,000.00	2023 02 Mr. José Antonio González	18,000.00	joint liability guarantee			1 year	clogged	clogged
EVERYTHING POWER	January 2023 19th	50,000.00	2023 02 Mr. José Antonio González	50,000	joint liability guarantee			3 years	clogged	clogged
Everest Lincean (Taiwan slang)	January 2023 19th	19,500.00	2023 06 Mr. José Antonio González	19,500.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	February 2023 17th	65,000.00	2023 03 Mr. José Antonio González	65,000.00	joint liability guarantee			1 year	clogged	clogged
Huizhou Yiwei Power	February 2023 17th	30,000.00	2023 03 Mr. José Antonio González	30,000.00	joint liability guarantee			2 years	clogged	clogged

Jingmen Genesis	February 2023 17th	40,000.00	2023 03 Mr. José Antonio González	40,000.00	joint liability guarantee			2 years	clogged	clogged
Qujing Yiwei	March 2023 21st	80,000.00	2023 04 Mr. José Antonio González	80,000.00	joint liability guarantee			7 years	clogged	clogged
Qujing Yiwei	March 2023 21st	270,000.00	2023 05 Mr. José Antonio González	270,000.00	joint liability guarantee			8 years	clogged	clogged
Everest Power	April 2023 18th	74,000.00	2023 05 30th day of the month	74,000.00	joint liability guarantee			5 years	clogged	clogged
Everest Power	April 2023 18th	48,000.00	2023 05 Mr. José Antonio González	48,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	April 2023 18th	19,500.00			joint liability guarantee			1 year	clogged	clogged
Jingmen Genesis	April 2023 18th	27,000.00			joint liability guarantee			1 year	clogged	clogged
EVEREST Energy Storage	April 2023 18th	10,000.00			General Guarantee			1 year	clogged	clogged
Qujing Yiwei	April 2023 18th	6,400.00	2023 05 Mr. José Antonio González	5,900.00	General Guarantee			1 year	be	clogged
Chengdu LiWei Lithium	May 2023 05 days	6,000.00			General Guarantee			1 year	clogged	clogged
Everest Power	June 2023 27th	81,600.00	2023 09 Mr. José Antonio González	81,600.00	joint liability guarantee			1 year	clogged	clogged
Everest Power	June 2023 27th	50,000.00	2023 09 Mr. José Antonio González	50,000.00	joint liability guarantee			1 year	clogged	clogged

Huizhou Yiwei Power	June 2023 27th	60,000.00	2023 08 30th day of the month	60,000.00	joint liability guarantee			1.5 years	clogged	clogged

Hungary	June 2023 27th	697,974.71			joint liability guarantee			10 years	clogged	clogged
Billionaire's Asia	August 2023 24th	40,000.00			General Guarantee			3 years	clogged	clogged
Huizhou Yiwei Power	August 2023 24th	50,000.00	2023 09 Mr. José Antonio González	50,000.00	joint liability guarantee			1 year	clogged	clogged
Everest Lithium (lithium-ion battery)	August 2023 24th	100,000.00	2023 09 Mr. José Antonio González	100,000.00	pledges	The Company pledged 100% of its equity interest in Fu An Te.		7 years	clogged	clogged
Everest Power	August 2023 24th	240,000.00	2023 10 30th day of the month	240,000.00	joint liability guarantee			2 years	clogged	clogged
Everest Power	August 2023 24th	36,000.00			joint liability guarantee			1 year	clogged	clogged
Everest Power	August 2023 24th	100,000.00	2023 10 Mr. José María González	100,000.00	joint liability guarantee			2 years	clogged	clogged
Everest Power	October 2023 26th	20,000.00			joint liability guarantee			1 year	clogged	clogged
Jingmen Genesis	October 2023 26th	15,000.00			joint liability guarantee			1 year	clogged	clogged
Jingmen Genesis	October 2023 26th	30,000.00	2023 12 Mr. José Antonio González	30,000.00	joint liability guarantee			2 years	clogged	clogged
Everest Power	October 2023 26th	50,000.00			joint liability guarantee			1 year	clogged	clogged

Huizhou Yiwei Power	December 2023 08 days	42,000.00			joint liability guarantee			3 years	clogged	clogged
Billionaire's Asia	December 2023 08 days	38,500.00			joint liability guarantee			1 year	clogged	clogged
Huizhou Yiwei Power	December 2023 08 days	42,000.00			joint liability guarantee			1 year	clogged	clogged
Huizhou Yiwei Power	December 2023 08 days	50,000.00			joint liability guarantee			1 year	clogged	clogged
Billionwell Malaysia	December 2023 08 days	200,000.00			joint liability guarantee			7 years	clogged	clogged

Total amount of guarantees to subsidiaries approved during the reporting period (B1)	2,846,474.71	Total actual incidence of guarantees to subsidiaries during the reporting period (B2)	2,042,000.00
Total amount of approved guarantees to subsidiaries at the end of the reporting period (B3)	6,415,851.53	Total balance of actual guarantees to subsidiaries at the end of the reporting period (B4)	4,903,046.82

Guarantees by subsidiaries 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
Billionaire's Asia	2021 03 Mr. José Antonio González	80,000.00 HK$10,000,000 (in Hong Kong currency)	2021 05 Mr. José Antonio González	80,000.00 HK$10,000,000 (in Hong Kong currency)	Joint and several liability guarantee, pledge	The Company provided a joint and several guarantee, EVERYWAY ASIA provided a cash pledge guarantee, and EBIL provided a pledge guarantee for a portion of its shareholding in Semol International		3 years	clogged	clogged

Billionaire's Asia	2021 03 Mr. José Antonio González	10,000.00 $10,000	2021 05 Mr. José Antonio González	10,000.00 $10,000	Joint and several liability guarantee, pledge	The Company provided a joint and several guarantee, EVERYWAY ASIA provided a cash pledge guarantee, and EBIL provided a pledge guarantee for a portion of its shareholding in Semol International		3 years	be	clogged
EBIL	2022 08 Mr. José Antonio González	90,000.00 HK$10,000,000 (in Hong Kong currency)	2022 08 Mr. José Antonio González	90,000.00 HK$10,000,000 (in Hong Kong currency)	joint liability guarantee	Joint and several liability guarantee provided by Billion Asia		open-ended	clogged	clogged
EVERYWHERE HONG KONG	2022 03 Mr. José Antonio González	5,000.00 $10,000	2022 05 Mr. José Antonio González	5,000.00 $10,000	General Guarantee	The company opens a letter of guarantee, and YWCA issues a letter of comfort		3 years	clogged	clogged
Billionaire's Asia	2023 03 Mr. José Antonio González	43,000.00 HK$10,000,000 (in Hong Kong currency)			General Guarantee, Joint and Several Liability Guarantee, Pledge	The Company opened a letter of guarantee/standby letter of credit with Banco Internacional de Macau, S.A., Guangzhou Branch, with joint and several liability guarantee provided by EVA Power Hong Kong and cash pledge guarantee provided by EVA Asia.		3 years	clogged	clogged
EVERYWHERE AMERICA	2023 09 Month 06	15,000.00 $10,000			joint liability guarantee	YWD provides joint and several liability guarantee		Completion of relevant agreements and obligations	clogged	clogged

Total amount of guarantees to subsidiaries approved during the reporting period (C1)	145,207.96	Total actual incidence of guarantees to subsidiaries during the reporting period (C2)	0.00
Total amount of approved guarantees to subsidiaries at the end of the reporting period (C3)	334,678.86	Total balance of actual guarantees to subsidiaries at the end of the reporting period (C4)	189,470.90

Total corporate guarantees (i.e., total of the first three major items)			
Total amount of guarantees approved during the reporting period (A1+B1+C1)	3,136,169.75	Total actual incidence of guarantees during the reporting period (A2+B2+C2)	2,184,800.00
Total amount of guarantees approved at the end of the reporting period (A3+B3+C3)	6,895,017.47	Total actual guarantee balance at the end of the reporting period (A4+B4+C4)	5,235,317.72
Total actual guarantees (i.e. A4+B4+C4) as a percentage of the company's net assets		150.73%	
Among them:			
Balance of guarantees in favor of shareholders, de facto controllers and their related parties (D)		0.00	
Balance of debt guarantees provided directly or indirectly to secured parties with gearing ratios exceeding 70% (E)		1,829,440.32	
Amount by which total guarantees exceed 50% of net assets (F)		3,498,674.54	
Total amount of the above three guarantees (D+E+F)		3,498,674.54	
For outstanding guarantee contracts, a description of the circumstances, if any, under which the guarantee liability arose during the reporting period or there is evidence of a likelihood of joint and several liquidation liability		inapplicable	
Description of external guarantees provided in violation of prescribed procedures (if any)		inapplicable	

Specification of the use of composite guarantees

3. Delegation of cash asset management

(1) Entrusted financial management

☑Applicable ☐Not Applicable

Overview of entrusted financial management during the reporting period

Unit: million dollars

Specific types	Sources of funds entrusted for financial management	Entrusted finance incidence	Outstanding balance	Amounts overdue for recovery	Impairment of overdue financial management has been provided for

banking products	(sth. or sb) else	493,700	314,000	0	0
add up the total		493,700	314,000	0	0

Specific cases of high-risk entrusted finance with significant individual amounts or low security and illiquidity

☐ Applicable ☑ Not applicable

Anticipated non-collection of principal or other circumstances that may lead to impairment of entrusted finance

☐ Applicable ☑ Not applicable

(2) Status of entrusted loans

☐ Applicable ☑ Not applicable

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

4. Other major contracts

☐ Applicable ☑ Not applicable

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

XVI. Description of other significant matters

☑Applicable ☐Not Applicable

1. Progress of disclosed cooperation projects

(1) On April 30, 2021, the Company entered into the Electric Vehicle Strategic Cooperation Framework Agreement with StoreDot Ltd. for cooperation in respect of electric vehicle batteries, which is valid until December 31, 2024. For details, please refer to the relevant announcement disclosed by the Company on April 30, 2021 on Juchao Information Network. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

(2) The Company entered into a Supply Agreement with Mercedes-Benz, under which, during the period from the effective date of this agreement to December 31, 2027, the Company will supply to Mercede Mercedes-Benz to provide parts and components within the scope of lithium-ion batteries. For details, please refer to the relevant announcements disclosed by the Company on the Juchao Information Network on August 2, 2018 and August 3, 2018 respectively. As at the date of disclosure of this report, the cooperation is under performance.

(3) On June 10, 2021 and August 2, 2021, the Company entered into Strategic Investment Agreements with the Administrative Committee of Jingmen Hi-Tech Zone in respect of the new energy power storage battery industrial park with an annual production capacity of 104.5GWh and the power storage battery project with an annual production capacity of 30GWh, respectively. Benefiting from the prosperous development of the new energy automobile industry, combining the actual situation of the Company's power energy storage battery project and its future operation and development plan, and in order to strive for more policy support, the Company entered into a Strategic Investment Agreement (hereinafter referred to as the "Agreement") with the Jingmen Municipal People's Government on November 4, 2021, and agreed to establish a strategic cooperative relationship after friendly consultation between the two parties. strategic cooperation relationship. The Company and its subsidiaries plan to complete a fixed asset investment of RMB30,521 million and acquire approximately 3,000 mu of land in Duodao District, Jingmen City, for the construction of the Jingmen Power Storage Battery Industrial Park Project with an annual production capacity of 152.61 GWh; and the Jingmen Municipal People's Government shall provide the necessary support and assistance for the construction of the Jingmen

Power Storage Battery Industrial Park and introduction of lithium-ion power storage battery supporting industries. In view of the fact that the investment and construction project of this Agreement has included the original project, the two Strategic Investment Agreements signed between the Company and the Jingmen Hi-Tech Zone Administrative Committee in respect of the original project shall be terminated simultaneously, and the content of this Agreement shall be implemented subsequently. For details, please refer to the "Announcement on the Signing of the Strategic Investment Agreement with the Administrative Committee of Jingmen Hi-tech Zone" (Announcement No. 2021-110) "Announcement on the Signing of the Strategic Investment Agreement with the Administrative Committee of Jingmen Hi-tech Zone" (Announcement No. 2021-140) and "Announcement on the Signing of the Strategic Investment Agreement with the Administrative Committee of Jingmen Hi-tech Zone" (Announcement No. 2021-140), disclosed by the Company in the Juchao Information Network on June 10, 2021, August 4, 2021 and November 4, 2021, respectively, for details. (Announcement No. 2021-140) and "Announcement on Signing of Strategic Investment Agreement with Jingmen Municipal Government" (Announcement No. 2021-186) As at the date of disclosure of this report, the cooperation is under fulfillment.

(4) On August 9, 2021, the Company and Gramercy signed the Memorandum of Cooperation on Directed Recycling Supply of 10,000 tons of Recycled Nickel Products. With the rapid development of the global new energy industry, focusing on the market driving force of "carbon peak, carbon neutral" and practicing the concept of "ecological priority, green development", the two sides agreed that Gramercy would supply the Company with the recycled nickel products, and the Company would supply the scrap nickel-containing power batteries and battery wastes to Gramercy, thus building a "power battery recycling cooperation". The company will supply its end-of-life nickel-containing power batteries and battery waste to Greenmax, building a "power battery recycling - battery raw material recycling" program.

-Greenmax is committed to developing the whole life cycle value chain of power battery and the global green supply chain of nickel products, which includes "battery material recycling - power battery recycling", promoting the compliance of power battery with low carbon emission standards, and realizing the synergistic development of economic benefits and social benefits. Starting from 2024, Greenmax is committed to supplying the Company with more than 10,000 tons of recycled nickel products (including sulfur, nitrogen and other metals) per year.

(nickel acid nickel, ternary precursor and ternary materials and other nickel products), the term of cooperation extends for 10 years from the beginning of the supply of products, and can be increased according to the need to increase the number and duration of cooperation.
The extension. For details, please refer to the "Announcement on the signing of the "Memorandum of Cooperation on Directed Recycling of 10,000 tons of Recycled Nickel Products" with Greenmax (Announcement No. 2021-144) disclosed on the Juchao Information Network on August 9, 2021 by the Company. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

(5) On October 27, 2021, the Company and the Administrative Committee of Chengdu Jingkai District signed the "Framework Agreement on Strategic Cooperation of YWL 50GWh Power Energy Storage Battery Project", in which the two parties intended to make full use of their respective advantages to carry out good cooperation in the field of lithium-ion battery production and research and development, and reached a relevant agreement in relation to the Company's acquisition of a new piece of land within the area under the jurisdiction of the Administrative Committee of Chengdu Jingkai District to construct the "YWL 50GWh Power Energy Storage Battery Project". On April 27, 2022 and May 16, 2022, the Company held its first meeting respectively.
The 47th Meeting of the 5th Board of Directors and the 2021 Annual General Meeting of Shareholders considered and passed the "Proposal for Signing a "Project Investment Cooperation Agreement" with the Administrative Committee of Chengdu Economic and Technological Development Zone. The Company intends to enter into a Project Investment Cooperation Agreement with the Administrative Committee of Chengdu Economic and Technological Development Zone on matters relating to the Company's investment and construction of a power storage battery project in Chengdu Economic and Technological Development Zone (Longquanyi District, Chengdu), whereby the Company or a subsidiary designated by the Company will invest in the construction of an annual production capacity of 50GWh power storage battery production base and the Chengdu Research Institute in two phases, with Phase I consisting of 20GWh power storage battery production base and Phase I of the Research Institute; and Phase II consisting of 30GWh power storage battery production base and Phase I of the Research Institute. The first phase includes 20GWh power storage battery production base and the first phase of the research institute; the second phase includes 30GWh power storage battery production base and the second phase of the research institute. The total investment of the project is RMB20 billion. For details, please refer to the relevant announcements disclosed by the Company on the Juchao Information Network on October 28, 2021 and April 28, 2022 respectively. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

(6) On January 10, 2022, the Company signed a Strategic Cooperation Agreement with Blue Dawn Technology. The two parties will establish a long-term, stable and close strategic partnership, conduct in-depth cooperation and layout in the lithium resources industry chain, and actively participate in the development and utilization of lithium resources in Chaka Salt Lake in Jiezhe, Tibet. Blue Dawn will cause all parties related to the project to supply qualified lithium salts to the Company and its designated parties on a long-term priority basis at competitive prices. For details, please refer to the "Announcement on the Signing of the "Strategic Cooperation Agreement" with Blue Dawn Technology" (Announcement No. 2022-002) disclosed by the Company on the Juchao Information Network on January 11, 2022. As at the date of disclosure of this report, the cooperation is under performance.

(7) On January 29, 2022, the Company signed a Strategic Cooperation Framework Agreement with Huizhou Municipal People's Government. Both parties will deepen their strategic cooperation, implement the national strategic plan of "Carbon Peak and Carbon Neutral", build a 100 billion new energy battery industry cluster in Huizhou and support the further development and growth of the Company. For details, please refer to the "Announcement on the Signing of Strategic Cooperation Framework Agreement with Huizhou Municipal People's Government" (Announcement No. 2022-012) disclosed on the Juchao Information Network on February 7, 2022 by the Company. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

(8) On February 16, 2022, the Company signed the "Cooperation Agreement on New Energy Battery Industry Chain Project" with Yuxi Municipal People's Government of Yunnan Province, Yunnan Enjie New Materials Co.

After obtaining prospecting and mining rights in accordance with laws and regulations through the joint venture companies, the parties will jointly mine mineral resources, carry out deep processing of minerals, jointly research and develop, produce and sell new energy batteries and upstream and downstream materials of new energy batteries, promote the construction of new energy battery industry chain, and jointly promote the formation of a 100-billion-level new energy battery industry chain cluster in Yuxi City. For details, please refer to the "Announcement on the Signing of the Cooperation Agreement on New Energy Battery Industry Chain Project" (Announcement No. 2022-017) disclosed by the Company on February 16, 2022 on Juchao Information Network. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

(9) In March 2022, the Company entered into the "PROJECT ROSE-NON-BINDING LETTER OF INTENTION" with Debreceni Ingatlanfejlesztő Korlátolt Felelősségű Társaság, a subsidiary of the government of Debrecen, Hungary (hereinafter referred to as the "Seller"). PROJECT ROSE-NON-BINDING LETTER OF INTENT", whereby the Company or its subsidiary entities intend to purchase the Target Property from the Seller and establish a power battery manufacturing plant in Hungary in accordance with the terms and conditions set forth in this Letter of Intent. For details, please refer to the "ANNOUNCEMENT ON THE LETTER OF INTENT WITH A SUBSIDIARY OF THE HUNGARIAN GOVERNMENT OF DEBRECEN" (Announcement No. 2022- 038) disclosed by the Company on the Juchao Information Network on March 29, 2022. As at the date of disclosure of this report, the cooperation is under fulfillment.

(10) On June 15, 2023, the Company entered into the Master Purchase Agreement with ABS, pursuant to which the Company is expected to produce and deliver 13.389GWh of square lithium iron phosphate batteries to ABS. For details, please refer to the "Announcement on the Signing of 13.389GWh Supply Agreement with ABS" (Announcement No. 2023-102) disclosed by the Company on the Juchao Information Network on June 15, 2023. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

(11) On July 27, 2023, the Company entered into a memorandum of understanding with EA, pursuant to which the Company and the EA Group (EA and its subsidiaries) intend to jointly establish a joint venture company in Thailand, with the joint venture company as the main body of implementation for the construction of at least a 6GWh battery production base. For details, please refer to the "Announcement on the Signing of Memorandum of Understanding with EA" (Announcement No. 2023-118) disclosed by the Company on July 27, 2023 on Juchao Information Network. As at the date of disclosure of this report, the cooperation is in the process of fulfillment.

2. On December 9, 2022 and December 19, 2022, the Company held the Fifth Meeting of the Sixth Board of Directors and the Sixth Extraordinary General Meeting of Shareholders of the Company in 2022 respectively to consider and approve the "Proposal on Issuance of Convertible Corporate Bonds to Unspecified Targets on GEM Board of the Company" and other relevant proposals. The total proceeds from the issuance of convertible bonds will not exceed RMB7 billion (inclusive), and the net proceeds after deducting the issuance costs will be used to invest in the 23GWh cylindrical lithium iron phosphate energy storage power battery project and the 21GWh large cylindrical passenger car power battery project. The Company received the Notice on Acceptance of Application Documents for Issuance of Convertible Corporate Bonds to Unspecified Targets by Huizhou Yi-Wei Lithium Energy Company Limited (SZSE Review [2023] No. 385) issued by the Shenzhen Stock Exchange (SZSE) on May 25, 2023. Shenzhen Stock Exchange

The Exchange verified the prospectus for issuance of convertible corporate bonds to unspecified parties on the GEM Board and the relevant application documents submitted by the Company, considered that the application documents were complete and decided to accept them. On June 11, 2023, the Company received the "Audit Inquiry Letter on the Application of Huizhou Everest Lithium-Ion Energy Company Limited for the Issue of Convertible Corporate Bonds to Unspecified Targets" (Audit Letter No. 〔2023〕020094) from the Listing Review Center of the Shenzhen Stock Exchange and, together with the relevant intermediary institutions, conducted a careful study of the relevant issues in the Audit Inquiry Letter and implemented them one by one, and supplemented and revised the application documents accordingly. On June 26, 2023, the responses to the relevant questions in the audit inquiry letter were disclosed. In order to ensure the smooth progress of the issuance of convertible corporate bonds to unspecified parties, the Company held the Twenty-fourth Meeting of the Sixth Session of the Board of Directors and the Twenty-third Meeting of the Sixth Session of the Board of Supervisors on December 1, 2023, taking into account the factors such as the situation of the capital market, the financing environment and the amount of funds invested in fund-raising projects and deliberated and passed the Proposal for Adjusting the Program of Issuance of Convertible Corporate Bonds to Unspecified Parties and other proposals relating to the issuance of convertible corporate bonds. The total amount of proceeds raised from the issuance of convertible bonds to unspecified parties by the Company was adjusted to not more than RMB500,000.00 million (inclusive) [illegible]rogram of the Company for Issuance of Convertible Bonds to Unspecified Parties" and other proposals relating to this issuance. The issue of convertible bonds is subject to the approval of the Shenzhen Stock Exchange and obtaining the documents agreed to be registered by the China Securities Regulatory Commission (CSRC), and the proposal agreed to be registered by the CSRC shall prevail. For details, please refer to the relevant announcement disclosed by the Company on Juchao Information Network.

On January 17, 2023 and February 3, 2023, the Company held the Sixth Meeting of the Sixth Session of the Board of Directors and the First Extraordinary General Meeting of Shareholders in 2023 respectively to consider and approve the "Proposal on the Proposed Signing of Investment and Cooperation Agreement on the 20GWh Power Energy Storage Battery Production Base Project in Jinyang City, Sichuan Province, and the Customized Construction Contract of the Factory". The Company intends to enter into an investment cooperation agreement with the People's Government of Jianyang City in relation to the 20GWh Power Energy Storage Battery Production Base Project, whereby the Company will register and establish a wholly-owned project company in Jianyang City with a registered capital of not less than RMB100 million, and the Company will be responsible for the investment, development, construction and operation management of the project. The total investment of the project is about RMB 10 billion, of which fixed assets investment is about RMB 1.5 billion.

The capital is not less than 6 billion yuan. According to the agreement, the company entrusted Sichuan Jianzhou Airport Industry and Finance Investment Development Group Co., Ltd. to be responsible for the implementation of the project in accordance with the company's standards.

The relevant tasks of the customized construction of the plant. For details, please refer to the "Announcement on the Proposed Signing of an Investment Cooperation Agreement and a Contract for the Customized Construction of a Plant for the 20GWh Power Storage Battery Production Base Project in Jinyang, Sichuan" (Announcement No. 2023-007) disclosed by the Company on the Juchao Information Website on 19 January 2023 (Announcement No. 2023-007).

4. On January 17, 2023 and February 3, 2023, the Company held the Sixth Meeting of the Sixth Session of the Board of Directors and the First Extraordinary General Meeting of 2023 respectively to consider and approve the "Proposal on the Proposed Signing of an Investment Agreement on the Annual Production Capacity of 23GWh Cylindrical Lithium Iron Phosphate Energy Storage Power Battery Project in Qujing, Yunnan Province". The Company intends to enter into an investment agreement with the Qujing Municipal People's Government and the Administrative Committee of Qujing Economic Development Zone in relation to the Company's investment in the construction of the "Annual Production Capacity of 23GWh Cylindrical Lithium Iron

Phosphate Energy Storage Power Battery Project" in the area of the Administrative Committee of Qujing Economic Development Zone. The total investment of the project is approximately RMB5.5 billion, with fixed assets investment of approximately RMB4.5 billion. For details, please refer to the "Announcement on the Proposed Signing of Investment Agreement for Yunnan Qujing Annual Production Capacity of 23GWh Cylindrical Lithium Iron Phosphate Energy Storage Power Battery Project" (Announcement No. 2023-008) disclosed by the Company on January 19, 2023 on Juchao Information Network.

5. On July 21, 2022 and August 8, 2022, the Company held the 52nd Meeting of the 5th Board of Directors and the 4th Extraordinary Shareholders' General Meeting of 2022 respectively to consider and approve the "Proposal on the Registration and Issue of Debt Financing Instruments for Non-Financial Enterprises in the Inter-bank Bond Market", and agreed that the Company should apply for the registration of non-financial enterprise debt financing instruments in the inter-bank bond market of not more than RMB2 billion with the Association of Dealers. The issuance of non-financial corporate debt financing instruments in the inter-bank bond market will include medium-term notes, short-term financing bills and ultra-short-term financing bills. During the reporting period, the Company received a Notice of Acceptance of Registration (Zhong Shi Xie Note [2023] MTN947) issued by the Dealers Association, which accepted the registration of medium-term notes of the Company. For details, please refer to the "Announcement on the Acceptance of Registration of Medium-term Notes" (Announcement No. 2023-135) disclosed by the Company on the Juchao Information Network on August 30, 2023 .

6. During the reporting period, in relation to the alleged infringement of Varta's patents by some of the button cell products sold by the Company, the Company has reached a settlement with Varta in respect of the global litigation, and all patent litigation proceedings between the two parties on a global scale have been finalized. The parties have also agreed to expand joint business opportunities and establish a mutually beneficial relationship for the future. For details, please refer to the "Announcement on Settlement of Patent Litigation with Varta and Withdrawal of Patent Litigation" (Announcement No. 2023-162) disclosed by the Company on the Juchao Information Network on October 18, 2023 for further details.

XVII. Material matters of the Company's subsidiaries

☑Applicable ☐Not Applicable

1. On January 31, 2023 and February 16, 2023, the Company held the Seventh Meeting of the Sixth Session of the Board of Directors and the Second Extraordinary Shareholders' General Meeting of 2023 respectively to consider and approve the "Proposal on the Subsidiary's Proposed Signing of a "Letter of Contract" with the Administrative Committee of Jingmen Hi-tech Zone". The Company's subsidiary, YWD, intends to enter into a contract with the Administrative Committee of Jingmen Hi-tech Zone.
Contract", to invest in the construction of 60GWh power storage battery production line and auxiliary facilities project in Jingmen Hi-Tech Zone (hereinafter referred to as the "Project"), with a total investment of approximately RMB10.8 billion, of which approximately RMB8 billion will be invested in fixed assets. EVA Power intends to cooperate with Jingmen Hi-Tech Industrial Development Co.
Ltd. and Jingmen Hi-Tech Zone Administrative Committee entered into a customized factory construction contract for the Project. For details, please refer to the Company's annual reports dated February 1, 2023 and 2023, respectively.
Announcement on the Subsidiary's Proposed Signing of a Contract with the Administrative Committee of Jingmen Hi-Tech Zone (Announcement No. 2023-013) and Announcement on the Subsidiary's Proposed Signing of a Contract on the Customized Construction of a Factory for the Project of Production Line of Power Storage Battery and Auxiliary Facilities of 60GWh (Announcement No. 2023-195), both of which were disclosed on the Juchao Information Network on December 8th.

2. On May 9, 2023, the Company's wholly-owned grandson, EVERGREEN HUNGARY, entered into a Land Purchase Agreement with the Seller to purchase from the Seller its land located in the Northwest Industrial District of Debrecen.

Land for the production of cylindrical power batteries. For details, please refer to the "Progress Announcement on the Signing of Land Purchase Agreement and Letter of Intent with a Subsidiary of the Government of Debrecen, Hungary" (Announcement No. 2023-085) disclosed by the Company on the Juchao Information Network on May 9, 2023

3. On June 8, 2023, the Company held the Sixteenth Meeting of the Sixth Session of the Board of Directors of the Company to consider and pass the "Proposal on the Proposed Investment and Construction of Passenger Vehicle Large Cylindrical Battery Project in Hungary", and agreed that YIWEIH Hungary, a wholly-owned grandson of the Company, would invest in and construct the passenger vehicle large cylindrical battery project by its own and self-financing funds with the investment amount not exceeding RMB 9,971,673,000. For details, please refer to the "Announcement on the Proposed Investment and Construction of Passenger Vehicle Large Cylindrical Battery Project in Hungary by a Grandson Company" (Announcement No. 2023-097) disclosed on the Juchao Information Network on June 8, 2023 by the Company.

4. On May 12, 2023, EVERWELL MALAYSIA signed a memorandum of understanding with PKL, under which EVERWELL MALAYSIA intends to purchase the subject land from PKL for the purpose of establishing a lithium battery manufacturing plant in Malaysia. on June 8, 2023, EVERWELL MALAYSIA entered into the Land Purchase Agreement with PKL and its holding company, G & C UTAMA SDN BHD. in relation to the purchase of the subject land. For details, please refer to the "Progress Announcement on the Signing of the Memorandum of Understanding on the Purchase of Land and Grandson Company's Investment and Construction of Cylindrical Lithium Battery Manufacturing Project in Malaysia" (Announcement No. 2023-087) and "Progress Announcement on the Signing of the Land Purchase Agreement and Grandson Company's Investment and Construction of Cylindrical Lithium Battery Manufacturing Project in Malaysia" (Announcement No. 2023-087) and "Progress Announcement on the Signing of the Land Purchase Agreement and Grandson Company's Progress Announcement" (Announcement No. 2023-098).

5. On June 14, 2023, EVA Power, a subsidiary of the Company, entered into a conditional battery product purchase agreement with Powin, pursuant to which both parties agreed that EVA Power would produce and deliver 10GWh of square lithium iron phosphate batteries to Powin. For details, please refer to the "Announcement on Subsidiary Signing 10GWh Supply Agreement with Powin" (Announcement No. 2023-101) disclosed by the Company on June 14, 2023 on Juchao Information Network.

6. EBIL, a wholly-owned subsidiary of the Company, holds 1,901,520,000 shares of Smallscale International, and received cash dividends of HK$247,197,600.00 during the reporting period. For details, please refer to the "Announcement on the Receipt of Cash Dividends from Semol International, a Participating Company, by EBIL, a Wholly-owned Subsidiary of the Company" (Announcement No. 2023-104) and "Announcement on the Receipt of Cash Dividends from Semol International, a Participating Company, by EBIL, a Wholly-owned Subsidiary of the Company" (Announcement No. 2023-157) disclosed on Juchao Information Network on June 19, 2023 and September 27, 2023, respectively..

On September 5, 2023, the Company held the 19th meeting of the 6th Board of Directors to consider and approve the "Proposal on the Establishment of a Joint Venture Company between the Grandson Company and Electrified Power, Daimler Truck and PACCAR", agreeing that the wholly-owned grandson company of the Company, EVERWELL USA, will set up a joint venture company in the United States with the joint venture companies of Electrified Power, Daimler Truck and PACCAR. It is agreed that EVA USA, a wholly-owned subsidiary of the Company, will set up a joint venture with Electrified Power, Daimler Truck and PACCAR in the United States, and the joint venture will invest in the construction of battery production capacity. For details, please refer to the "Announcement on the Proposed Establishment of a Joint Venture Company by a Grandson Company with Electrified Power, Daimler Truck and PACCAR and the Provision of Guarantee by EVA Power" (Announcement No. 2023-143) disclosed by the Company on Juchao Information Network on September 6, 2023 for details.

8. On September 6, 2023, a subsidiary of the Company, EVA Power, signed a memorandum of understanding with Rimac, whereby Rimac has fixed EVA Power for the mass production and supply of batteries for use in the production of batteries for electric vehicles in the agreed project, and EVA Power has

accepted such fixing. For details, please refer to the "Announcement on the Memorandum of Understanding Signed between the Subsidiary and Rimac" (Announcement No. 2023-144) disclosed on the Juchao Information Network on September 7, 2023 by the Company.

9. During the reporting period, the Company's subsidiary, EVA Power, received a fixed-point notification from GM, under which EVA Power will provide 12V lithium battery systems for automobiles to GM. For details, please refer to the "Announcement on Subsidiary's Receipt of GM's Fixed-Point Notification" (Announcement No. 2023-145) disclosed by the Company on September 7, 2023 on Juchao Information Network.

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	205, 186, 161	10.05%	0	0	0	-20,059,391	-20,059,391	185,126,770	9.05%
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	205, 186, 161	10.05%	0	0	0	-20,059,391	-20,059,391	185,126,770	9.05%
Of which: shares held by domestic legal persons	47,656,870	2.33%	0	0	0	0	0	47,656,870	2.33%
Domestic natural person shareholding	157,529,291	7.72%	0	0	0	-20,059,391	-20,059,391	137,469,900	6.72%
4. Foreign shareholding	0	0.00%	0	0	0	0	0	0	0.00%
Of which: Overseas 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	1,836,573,117	89.95%	3,962,219	0	0	20,059,391	24,021,610	1,860,594,727	90.95%
1. RMB ordinary shares	1,836,573,117	89.95%	3,962,219	0	0	20,059,391	24,021,610	1,860,594,727	90.95%
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	2,041,759,278	100.00%	3,962,219	0	0	0	3,962,219	2,045,721,497	100.00%

Reasons for share changes

☑Applicable ☐Not Applicable

(1) During the reporting period, 3,962,219 restricted shares which were subject to vesting during the first vesting period of the Phase III Restricted Share Incentive Plan of the Company had completed vesting and were transferred to the Company on

On February 20, 2023, the restricted shares will be listed and circulated. Of these shares, 75% of the total number of shares held by directors and supervisors will be locked up.

(2) The number of shares locked up by the Company's executives was reauthorized at 75% of the total number of shares held by directors, supervisors and senior management.

(3) As at the end of the reporting period, the term of office of the outgoing directors and supervisors of the Company had expired for more than six months, and all the shares of the Company held by them had been released from restricted sale. Approval of share changes

☑Applicable ☐Not Applicable

On February 10, 2023, the Company held the eighth meeting of the sixth session of the Board of Directors to consider and approve the proposal for the first vesting of the third phase of the Restricted Stock Incentive Plan. The Proposal on the Achievement of the Vesting Conditions of the Third Phase of the Restricted Stock Incentive Plan. The vesting conditions for the first vesting period of the Phase III Restricted Stock Incentive Plan of the Company were fulfilled, and the number of shares vested was 3,962,219.

Transfers of share changes

☑Applicable ☐Not Applicable

The vesting conditions for the first vesting period of the Phase III Restricted Stock Incentive Plan of the Company were fulfilled, and the Company made a directed offering to 1,431 incentive recipients during the reporting period.

3,962,219 Class II Restricted Shares, all of which have been registered in the name of each incentive recipient, with a February 20, 2023 listing date.

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

During the reporting period, the share capital of the Company increased from 2,041,759,278 shares to 2,045,721,497 shares.

For fiscal year 2023, if calculated on the basis of total equity before changes, basic earnings per share would have been $1.98, diluted earnings per share would have been $1.98, and earnings per share attributable to the Company's common shareholders would have been $4.5 million.

Net assets per share amounted to RMB17.01. Based on the latest closing share capital of 2,045,721,497 shares, the basic earnings per share is NT$1.98, the diluted earnings per share is NT$1.97, and the net assets attributable to the Company are NT$17.01 per share.

Net assets per share for common stockholders $16.98.

For fiscal year 2022, if calculated on the basis of total equity before changes, basic earnings per share would be $1.84, diluted earnings per share would be $1.83, and earnings attributable to the Company's common shareholders would be

Net assets per share is 14.90 Yuan. Based on the latest closing share capital of 2,045,721,497 shares, the basic earnings per share is NT$1.72, the diluted earnings per share is NT$1.71, and the net assets attributable to the Company is NT$14.90.

Net assets per share for common stockholders $14.87.

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	Increase in the number of shares subject to selling restrictions during the period	Number of shares released from lock-up during the period	Number of restricted shares at the end of the period	Reason for selling restriction	Release date
Luo Jinhong	63,542,494	0	0	63,542,494	Restricted shares after initial public	December 8, 2025

					offering	
Liu Jin Cheng (1917-1989), Mao Zedong's second wife	66,015,822	0	7,942,811	58,073,011	Executive Lock-up Shares, Post-IPO Restricted Shares	During the tenure of office, the number of shares that can be listed and circulated annually is 25% of the total number of shares held at the end of the previous year; the date on which the restricted shares will be released from sale and listed and circulated after the initial public offering is December 8, 2025.
Billion Wealth Holdings	47,656,870	0	0	47,656,870	Restricted shares after initial public offering	December 8, 2025
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	14,681,920	971,545	0	15,653,465	Executive Lock-up Shares	The number of shares that may be put on the market each year during the term of office is 25% of the total number of shares held at the end of the previous year.
Ai Xinping	135,850	0	21,277	114,573	Executive Lock-up Shares	The number of shares that may be put on the market each year during the term of office is 25% of the total number of shares held at the end of the previous year.
mulberry field	56,907	0	8,565	48,342	Executive Lock-up Shares	The number of shares that may be put on the market each year during the term of office is 25% of the total number of shares held at the end of the previous year.
Jiang Min	28,453	0	0	28,453	Executive Lock-up Shares	The number of shares that may be put on the market each year during the term of office is 25% of the total number of shares held at the end of the previous year.

yellow national security	7,500	0	0	7,500	Executive Lock-up Shares	The shares available for listing and circulation in each year during the term of office are as of the end of the previous year. 25% of total shareholdings.
Chan Cheuk Ying	0	2,062	0	2,062	Executive Lock-up Shares	The number of shares that may be put on the market each year during the term of office is 25% of the total number of shares held at the end of the previous year.
Outgoing Directors and Supervisors	13,060,345	0	13,060,345	0	Executive Lock-up Shares	As of April 28, 2023, the term of office of the outgoing directors and supervisors had expired for more than six months, and all the shares held by the Company were unlocked.
add up the total	205, 186, 161	973,607	21,032,998	185,126,770	--	--

II. Issuance and listing of securities

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

☑Applicable ☐Not Applicable

Name of stock and its derivative securities	Issue date	issue price (or interest rate)	Number of issues	Launch date	Number of Approvals for Listing and Trading	Transaction termination date	Disclosure Index	Date of disclosure
share class								
Restricted stock vesting during the first vesting period of the Phase III Restricted Stock Incentive Plan	2023 02 Mr. José Antonio González	75.84 per share	3,962,219	2023 02 Mr. José Antonio González	3,962,219		Juchao Information Network: Prompt Announcement on the Vesting Results of the First Vesting Period and Listing of Shares under the Phase III Restricted Stock Incentive Plan	2023 02 Mr. José Antonio González

Description of securities issued during the reporting period (excluding preferred shares)

At the Eighth Meeting of the Sixth Session of the Board of Directors and the Eighth Meeting of the Sixth Session of the Supervisory Committee of the Company held on February 10, 2023, the "Resolution on the Achievement of Vesting Conditions for the First Vesting Period of the Phase III Restricted Stock Incentive Plan" was considered and approved, and the vesting conditions for the first vesting period of the Phase III Restricted Stock Incentive Plan of the Company had been achieved, and the Company had directed the issuance of 3,962,219 restricted shares of Class II to 1,431 incentive recipients during the reporting period. During the reporting period, the Company issued 3,962,219 Class II restricted shares to 1,431 incentive recipients, which have been registered in the name of each incentive recipient, and will be listed and put into circulation on the following day.

February 20, 2023 For details, please refer to the "Prompt Announcement on the Vesting Results of the First Vesting Period and Listing of Shares under the Phase III Restricted Share Incentive Scheme" (Announcement No. 2023-032) disclosed by the Company on February 17, 2023 on the Juchao Information Network.

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

☑Applicable ☐Not Applicable

Due to the fulfillment of the vesting conditions for the first vesting period of the Phase III Restricted Stock Incentive Plan of the Company, the Company made a directional issuance of shares to 1,431 incentive recipients during the reporting period.

3,962,219 Class II Restricted Shares, which have been registered in the name of each incentive recipient, will be listed and put into circulation on February 20, 2023 respectively. During the reporting period, the Company's shares

The number of shares increased from 2,041,759,278 to 2,045,721,497.

3. Existing internal employee shares

☐ Applicable ☑ Not applicable

III. Shareholders and de facto controllers

1. Number of shareholders and shareholdings of the Company

Unit: shares

Total number of ordinary shareholders at the end of the reporting period	163,002	Total number of common shareholders at the end of the previous month before the annual report disclosure date	162,129	Total number of preferred shareholders with voting rights restored at the end of the reporting period (if any)	0	Total number of preferred shareholders with voting rights restored at the end of the previous month prior to the annual report disclosure date (if any)	0	Total number of shareholders holding special voting shares (if any)	0

Shareholdings of shareholders holding more than 5% of shares or top 10 shareholders (excluding shares lent via transfer facility)

Name of Shareholder	Nature of shareholders	percentage of shareholding	Number of shares held at the end of the reporting period	Changes during the reporting period	Number of shares held under limited selling conditions	Number of shares held under unlimited conditions of sale	Pledged, marked or frozen	
							shareholding	quantities
Tibet Yiwei Holding Co.	Domestic non-state legal person	32.02%	655,064,787	0	47,656,870	607,407,917	pledges	350,850,000
Luo Jinhong	Domestic natural persons	4.04%	82,649,082	0	63,542,494	19,106,588	pledges	13,400,000
Liu Jin Cheng (1917-1989), Mao Zedong's second wife	Domestic natural persons	3.79%	77,430,681	0	58,073,011	19,357,670	pledges	22,500,000
Hong Kong Securities Clearing Company Limited	Overseas legal persons	3.47%	70,947,411	-36,102,747	0	70,947,411	inapplicable	0

Hui'an Fund - Huaneng Trust Boyuan Huicheng Pooled Fund Trust Plan - Hui'an Fund - Huixin No. 32 Single Asset Management Plan	(sth. or sb) else	1.45%	29,649,363	-200,200	0	29,649,363	inapplicable	0
China Construction Bank Corporation - Guangfa Technology Pioneer Mixed Securities Investment Fund	(sth. or sb) else	1.00%	20,371,351	6,237,475	0	20,371,351	inapplicable	0
Liu Jianhua (1942-), PRC diplomat, special representative Africa from 2007, Chinese specialist on Sudan and the Darfur issue	Domestic natural persons	0.96%	19,575,893	0	15,653,465	3,922,428	inapplicable	0
Industrial and Commercial Bank of China Limited - Efounda GEM Trading Open-End Index Fund	(sth. or sb) else	0.91%	18,701,252	12,148,629	0	18,701,252	inapplicable	0
China Minsheng Banking Corporation Limited - Guangfa Sector Strictly Selected Three-Year Holding Period Mixed Securities Investment Fund	(sth. or sb) else	0.81%	16,625,447	4,098,200	0	16,625,447	inapplicable	0
Oriental Securities Co. - Zhonggeng Value Vanguard Equity Fund	(sth. or sb) else	0.75%	15,359,030	15,358,530	0	15,359,030	inapplicable	0

Strategic investors or general corporations becoming top 10 shareholders as a result of placing of new shares (if any)	inapplicable
Description of the above shareholders' affiliation or concerted action	Among the above shareholders, Liu Jincheng and Luo Jinhong are husband and wife, and each of them owns 50% of the shares of the Company's largest shareholder, EVA Holdings. The company has not To know whether there is any connection or concerted action among the remaining 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)	inapplicable
Shareholdings of the top 10 shareholders with unlimited sales conditions	

Name of Shareholder	Number of unlimited shares held at the end of the reporting period	Type of shares	
		Type of shares	quantities
Tibet Yiwei Holding Co.	607,407,917	Renminbi ordinary shares	607,407,917
Hong Kong Securities Clearing Company Limited	70,947,411	Renminbi ordinary shares	70,947,411
Hui'an Fund - Huaneng Trust Boyuan Huicheng Pooled Fund Trust Plan - Hui'an Fund - Huixin No. 32 Single Asset Management Plan	29,649,363	Renminbi ordinary shares	29,649,363
China Construction Bank Corporation - Guangfa Technology Pioneer Mixed Securities Investment Fund	20,371,351	Renminbi ordinary shares	20,371,351
Liu Jin Cheng (1917-1989), Mao Zedong's second wife	19,357,670	Renminbi ordinary shares	19,357,670
Luo Jinhong	19,106,588	Renminbi ordinary shares	19,106,588
Industrial and Commercial Bank of China Limited - Efounda GEM Trading Open-End Index Fund	18,794,852	Renminbi ordinary shares	18,794,852
China Minsheng Banking Corporation Limited - Guangfa Sector Strictly Selected Three-Year Holding Period Mixed Securities Investment Fund	16,625,447	Renminbi ordinary shares	16,625,447
Orient Securities Company Limited - Zhonggeng Value Vanguard Equity Fund	15,359,030	Renminbi ordinary shares	15,359,030
Industrial and Commercial Bank of China Limited - Guangfa Dual Prime Upgrade Mixed Securities Investment Fund	14,672,012	Renminbi ordinary shares	14,672,012
among the top 10 shareholders of unlimited outstanding shares, and Explanation of affiliation or concerted action between the top 10 shareholders with unlimited outstanding shares and the top 10 shareholders	Among the above shareholders, Liu Jincheng and Luo Jinhong are husband and wife, and each of them owns 50% of the shares of the Company's largest shareholder, Tibet Yiwei Holdings Co. The Company does not know whether there is any relationship or concerted action among the remaining shareholders.		

Description of Shareholders Participating in Financing and Securities Financing Business	In addition to holding 615,064,787 shares through ordinary securities accounts, the shareholders of EVEREST HOLDINGS also held 615,064,787 shares through CITIC Securities Co. The Company holds 40,000,000 shares in its customer credit transaction security securities account, with a total actual holding of 655,064,787 shares. In addition to holding 78,499,909 shares through an ordinary securities account, Luo Jinhong also holds 78,499,909 shares through a customer account with Dongguan Securities Co. 4,149,173 shares were held in credit transaction security accounts, totaling 82,649,082 shares in actual hands.

Participation of top ten shareholders in lending of shares in the transfer business

☑Applicable ☐Not Applicable

Unit: shares

Participation of the top ten shareholders in lending shares on transferring funds								
Name of shareholder (full name)	General and credit account holdings at the beginning of the period		Shares lent on the opening transfer facility and not yet repatriated		General and credit account holdings at the end of the period		Shares lent on the transfer facility at the end of the period and not yet repatriated	
	Total number	Percentage of total share capital	Total number	Percentage of total share capital	Total number	Percentage of total share capital	Total number	Percentage of total share capital
Industrial and Commercial Bank of China Limited - Efounda GEM Trading Open-End Index Fund	6,552,623	0.32%	1,776,900	0.09%	18,701,252	0.91%	93,600	0.00%

Change in the top ten shareholders from the previous period

☑Applicable ☐Not Applicable

Unit: shares

Changes in the top ten shareholders from the end of the previous period					
Name of shareholder (full name)	Additions/withdrawals during the reporting period	Number of shares lent and not yet returned on the transfer facility at the end of the period		Number of shares held in shareholders' ordinary accounts, credit accounts and shares lent on transfer and not yet returned at the end of the period	
		Total number	Percentage of total share capital	Total number	Percentage of total share capital
Industrial and Commercial Bank of China Limited - Efounda GEM Trading Open-End Index Fund	additional	93,600	0.00%	18,794,852	0.92%

Whether the company has a voting rights differential arrangement

☐ Applicable ☑ Not applicable

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

Yes ☑No

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

2. Controlling shareholders of the Company

Nature of controlling shareholders: natural person holding Type of controlling shareholders: legal person

Name of controlling shareholder	Legal representative/head of unit	Date of Establishment	Organization code	Main business operations
Tibet Yiwei Holding Co.	Luo Jinhong	2003 02 Mr. José Antonio González	91441300747084919Q	Incubation of science and technology projects, transformation of scientific and technological achievements; entrusted with the management of venture capital funds (excluding public funds; shall not participate in the initiation or management of public or private securities investment funds, investment in financial derivatives; shall not be engaged in real estate and guarantee business; shall not be engaged in raising funds, absorbing public deposits, and granting loans in a public manner; shall not be engaged in securities and futures investments; shall not be engaged in the public trading of securities investment products or financial derivative products. products: shall not engage in financial products, wealth management products and related derivative business.) Real estate development and operation, construction engineering, import and export trade. [Items subject to approval according to law can only be carried out after approval by the relevant departments].

Changes in controlling shareholders during the reporting period

☐ Applicable ☑ Not applicable

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

3. Actual controllers of the Company and their concerted parties

Nature of beneficial owner:

Domestic natural person

Type of beneficial owner:

Natural person

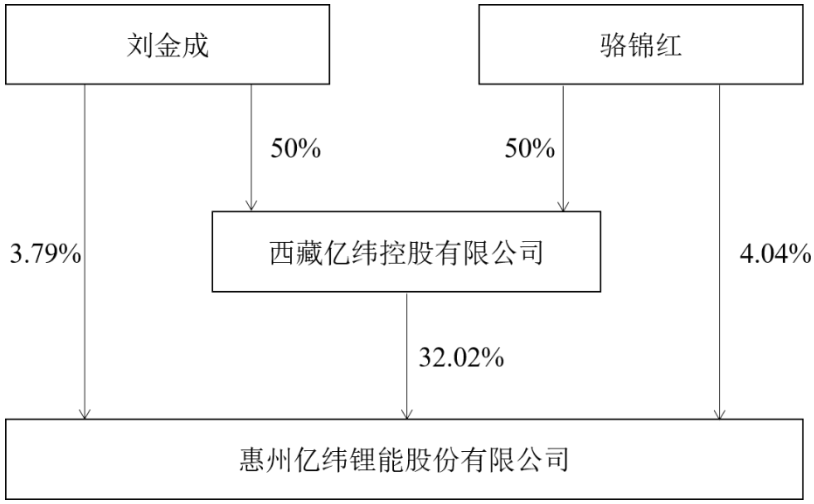
Name of actual controller	Relationship with actual controller	citizenship	Whether or not they have acquired the right of abode in other countries or regions
Liu Jincheng (1917-1989), Chinese communist leader, a martyr of the Cultural Revolution	the person himself	sino	clogged
Luo Jinhong	the person himself	sino	clogged
Main occupations and positions	1. Mr. Liu Jincheng, a Chinese national with no permanent residency in foreign countries, was born in 1964 and is the chairman of the board of directors of the Company. Ms. Luo Jinhong, a Chinese national with no permanent residency in foreign countries, was born in 1967 and is an executive director of Yiwei Holdings.		
Domestic and overseas listed companies in which the Company had a controlling stake in the past 10 years	Liu Jincheng and Luo Jinhong, the actual controllers of the Company, do not hold any other domestic or overseas listed companies at present.		

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.

Block diagram of the ownership and control relationship between the Company and the beneficial owners



Control of companies by beneficial owners through trusts or other asset management methods

☐ Applicable ☑ Not applicable

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

☐ Applicable ☑ Not applicable

5. Other corporate shareholders holding more than 10% of the shares

☐ Applicable ☑ Not applicable

6, controlling shareholders, de facto controllers, reorganization parties and other commitment subject to share restrictions on the reduction of shares

☐ Applicable ☑ Not applicable

IV. Specific implementation of share repurchases during the reporting period

Progress in the implementation of share buybacks

☑Applicable ☐Not Applicable

Program disclosure time	Number of shares to be repurchased (Unit)	Percentage of total share capital	Amount to be repurchased (in millions of dollars)	Period to be repurchased	Purpose of repurchase	Number of shares repurchased (shares)	Number of shares repurchased as a percentage of underlying shares covered by the equity incentive plan (if any)
August 2023 24th	Based on the maximum share repurchase price of RMB85.31 per share, the number of shares to be repurchased is expected to be 1,758,293 shares to 3,516,586 shares	Percentage of total share capital of the Company as at the date of disclosure of the repurchase program 2,045,721,497 shares The proportion of 0.09 per cent to 0.17%	Not less than RMB15,000,000 and not more than RMB30,000,000 (both inclusive)	Not more than 12 months from the date when the Board of Directors of the Company approves the share repurchase program.	The repurchased shares will be used for the implementation of employee stock ownership plan or equity incentives	3,189,561	

Progress in the implementation of the reduction of repurchased shares by means of centralized bidding transactions

☐ Applicable ☑ Not applicable

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

Type of audit opinion	Standard unqualified opinion
Date of signature of the audit report	April 19, 2024
Name of auditing organization	Yung Shing Certified Public Accountants (Special General Partnership)
Audit report symbol	Yung Shing Audit No. [2024] 200Z0153
Name of Certified Public Accountant	Shen Chong, Mao Caiyu

Body of the audit report

All shareholders of Huizhou Yiwei

Lithium Energy Company Limited: **I.**

Audit opinion

We have audited the financial statements of Huizhou Everest Lithium Energy Corporation (hereinafter referred to as "Everest Lithium Energy"), which comprise the consolidated and parent company balance sheets as of December 31, 2023, the consolidated and parent company income statements, the consolidated and parent company statements of cash flows, and the consolidated and parent company statements of changes in equity for the year ended December 31, 2023, and the related notes to the consolidated financial statements. and the related notes to the consolidated financial statements.

In our opinion, the accompanying financial statements have been prepared, in all material respects, in accordance with accounting principles generally accepted in the Republic of China (ROC GAAP) and present fairly the financial position of EVERGREEN, Inc. as of December 2023, and the results of its operations for the year then ended.

31 financial position of the Consolidated and Parent Companies and the results of operations and cash flows of the Consolidated and Parent Companies for fiscal year 2023.

II. Basis for forming an audit opinion

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

III. Key audit issues

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

(i) Revenue recognition

1. Description of the matter

LiWei Lithium Company and its subsidiaries (hereinafter referred to as the "Company") are principally engaged in the research, development, production and sales of consumer batteries (including

lithium primary batteries, small lithium-ion batteries and cylindrical batteries) power batteries (including new energy vehicle batteries and their battery systems) and energy storage batteries. in FY2013, the Company's revenue from its principal business recognized by sales amounted to RMB4,868,619.95 million. For the year 2023, the Company's revenue from main business recognized from sales will be RMB4,868,619.95 million.

For related disclosures, see note V.37 and note VII.61 to the financial statements.

Because revenue is one of the Company's key performance indicators, and thus there is an inherent risk that management will manipulate the timing of revenue recognition in order to meet specific objectives or expectations, we identified the Company's revenue recognition as a key audit matter.

2. Audit response

The procedures we have implemented related to revenue recognition include, among others:

(1) Understand and evaluate the design and operating effectiveness of management's key internal controls related to revenue recognition;

(2) Select a sample of sales contracts to examine, identify contractual terms and conditions related to the transfer of risks and rewards of ownership of goods, and evaluate whether the company's timing of revenue recognition complies with the requirements of the ASBE;

(3) Analyze revenue and gross profit by product type to determine whether there were any unusual fluctuations in the amount of revenue during the period;

(4) Select a sample of revenue transactions recorded during the year to verify sales contracts or orders, warehouse receipts, logistics slips, signed receipts, statements and invoices, and evaluate relevant

Whether revenue recognition is consistent with the Company's accounting policy for revenue recognition;

(5) A sample of revenue transactions recorded during the year is selected and a correspondence procedure is performed on the revenue to confirm the authenticity of the revenue;

(6) For revenue transactions recorded before and after the balance sheet date, select a sample and reconcile outgoing bills, signed receipts, and other supporting documentation to evaluate whether the revenue was recorded in the proper accounting period;

(7) Examine supporting documentation related to manual accounting entries related to revenue recognition that are material in the current year or meet other specific risk criteria.

(ii) Measurement of expected credit losses on receivables

1. Description of the matter

As of December 31, 2023, the book balance of accounts receivable as shown in the consolidated statements of income of EVERGREEN was NT$1,317,652.28 million, and the bad debt allowance for accounts receivable was NT$1,786.28 million.

Provisions amounting to $748.989 million.

The accounts receivable bad debt provision balance reflects management's best estimate of expected credit losses at the balance sheet date. In making this estimate, management is required to consider prior years' history of credit defaults, return rates, the application of judgment to estimate the creditworthiness of the debtor, and forward-looking economic indicators. The above matters involve significant accounting estimates and management's judgment, and the expected credit losses on accounts receivable are material to the financial statements; therefore, we identified the measurement of expected credit losses on accounts receivable as a key audit matter.

2. Audit response

(1) Evaluate and test the effectiveness of the design and operation of internal control relevant to the credit policy, accounts receivable management of YWL;

(2) The measurement model for expected credit losses was examined and the reasonableness of the significant assumptions and key parameters in the model and the appropriateness of the methodology for classifying the credit risk portfolio were assessed;

(3) The appropriateness of management's expectation of credit losses over the life of the portfolio was assessed by selecting factors such as examining the credit history of customers within each portfolio, historical payment history, post period returns and considering forward-looking information;

(4) A sample of key data from the expected credit loss model, including historical data, was examined to assess its completeness and accuracy;

(5) Correspondence procedures were implemented to verify the accuracy of the balances of a sample of customers selected during the reporting period. **IV. Other information**

Management ("Management") of Lithium Ion Corporation is responsible for this other information. This other information includes the information covered in the 2023 Annual Report of EWL, but excludes the financial statements and our audit report.

Our audit opinion on the financial statements does not cover other information, and we do not express any form of assurance conclusion on other information.

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

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

V. Management and governance responsibilities for the financial statements

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

In preparing the financial statements, management is responsible for assessing the ability of YWL to continue as a going concern, disclosing, as applicable, matters related to going concern and applying the going concern assumptions unless management plans to liquidate YWL, terminate its operations or has no realistic alternative.

Governance is responsible for overseeing the

financial reporting process of EVERGREEN.

VI. Responsibilities of Certified Public

Accountants for the Audit of Financial

Statements

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

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

(1) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to address those risks, and obtain sufficient appropriate audit evidence on which to base an audit opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement due to error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or o v e r r i d e of internal controls.

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

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

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

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

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

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

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

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

II. Financial statements

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

1. Consolidated balance sheet

Prepared by: Huizhou Yiwei Lithium Energy Co.

Unit: Yuan

sports event	December 31, 2023	January 1, 2023
Liquid assets:		
money funds	10,506,208,550.05	8,978,705,396.83
Provision for settlement		

outflow of funds		
Financial assets held for trading	3,152,615,500.00	3,360,354,460.00
derivative financial asset		
notes receivable	1,767,866,336.62	1,430,289,302.73
accounts receivable	12,427,533,747.50	9,410,805,918.42
Receivables financing	968,382,943.94	1,117,567,323.99
Prepayments	233,047,244.39	2,040,289,822.83

Premiums receivable		
Receivables from reinsurance		
Reserve for reinsurance contracts receivable		
Other receivables	141,822,497.45	936,313,722.45
Of which: Interest receivable		
Dividends receivable		
Bought and sold financial assets		
inventory (of material)	6,316,007,223.39	8,587,981,243.08
Contractual assets	222,322,609.40	190,559,680.39
Assets held for sale		
Non-current assets due within one year		
Other current assets	1,050,629,745.54	804,227,917.08
Total current assets	36,786,436,398.28	36,857,094,787.80
Non-current assets:		
Release of loans and advances		
debenture investment	1,689,305,990.12	1,585,402,584.43
Other debt investments	10,754,572.92	11,452,959.44
Long-term receivables		
Long-term equity investments	14,410,652,020.47	11,504,510,686.88
Investments in other equity instruments	331,690,450.04	336,362,944.43
Other non-current financial assets		
investment property		
fixed assets	21,747,908,175.39	10,856,835,580.11
construction in progress	14,053,075,716.65	13,297,628,626.06
Productive biological assets		
oil and gas assets		
Royalty assets	95,008,845.38	72,328,304.95
intangible asset	1,895,626,149.89	1,311,491,390.67
development expenditure	101,028,427.24	105,468,492.50
reputation of a firm's product	65,798,821.25	65,798,821.25
Long-term amortized expenses	389,121,788.93	422,387,844.40
Deferred tax assets	1,168,280,218.76	939,812,975.85
Other non-current assets	1,610,650,423.39	6,271,237,182.91
Total non-current assets	57,568,901,600.43	46,780,718,393.88

Total assets	94,355,337,998.71	83,637,813,181.68
Current liabilities:		
short term loan	1,120,974,369.36	1,294,408,888.53
Borrowing from the Central Bank		
funds on call		
Financial liabilities held for trading		
Derivative financial liabilities	705,050.00	
notes payable	6,198,257,151.45	10,744,841,668.83
accounts payable	23,987,365,900.99	14,540,759,319.86
Advance receipts		
Contractual liabilities	397,395,558.88	966,969,893.47
Sales of repurchased financial assets		
Deposit-taking and interbank deposits		
Securities brokerage		
Underwriting of securities		
Employee remuneration payable	673,065,141.93	604,799,167.71
Taxes payable	211,697,567.29	152,375,789.42
Other accounts payable	23,892,729.71	67,747,930.93
Of which: Interest payable		
dividend payable		
Fees and commissions payable		
Accounts payable for reinsurance		
Liabilities held for sale		
Non-current liabilities due within one year	4,044,938,402.59	2,702,256,542.51
Other current liabilities	1,233,691,437.37	1,110,395,321.65
Total current liabilities	37,891,983,309.57	32,184,554,522.91
Non-current liabilities:		
Reserves for insurance contracts		
long term loan	14,000,794,012.99	13,837,225,096.88
bonds payable	2,456,852,595.77	2,408,081,997.96
Of which: Preferred shares		
perpetual bond		
Lease liabilities	67,524,196.06	38,232,127.87
Long-term accounts payable	342,141,281.50	804,366,486.10

Long-term employee compensation payable		
projected liability		
Deferred income	983,593,003.57	739,010,975.43
Deferred income tax liabilities	607,181,977.93	466,162,449.19
Other non-current liabilities		
Total non-current liabilities	18,458,087,067.82	18,293,079,133.43
Total liabilities	56,350,070,377.39	50,477,633,656.34
Ownership Interests:		
capital stock	2,045,721,497.00	2,041,759,278.00
Other equity instruments		
Of which: Preferred shares		
perpetual bond		
capital surplus	18,562,392,295.80	17,881,960,783.24
Less: Treasury stock	323,402,938.72	249,890,029.54
Other comprehensive income	-163,704,673.10	-135,484,868.35
earmark		
surplus surplus	456,483,441.81	430,122,108.28
General risk provision		
unallocated profit	14,155,374,049.31	10,444,983,355.86
Total equity attributable to owners of the parent company	34,732,863,672.10	30,413,450,627.49
Minority interests	3,272,403,949.22	2,746,728,897.85
Total owners' equity	38,005,267,621.32	33,160,179,525.34
Total liabilities and owners' equity	94,355,337,998.71	83,637,813,181.68

Legal representative: Liu Jincheng Person in charge of accounting work: Jiang Min Head of accounting organization: Jiang Min

2. Parent company balance sheet

Unit: Yuan

sports event	December 31, 2023	January 1, 2023
Liquid assets:		
money funds	3,780,519,805.12	4,372,611,140.10
Financial assets held for trading	1,541,026,000.00	3,150,000,000.00
derivative financial asset		
notes receivable	330,491,663.10	294,308,018.07
accounts receivable	2,228,021,710.73	2,019,881,452.14

Receivables financing	307,477,438.60	404,623,410.12
Prepayments	584,517,448.28	1,994,060,574.38
Other receivables	1,604,640,038.02	7,032,091,908.92
Of which: Interest receivable		
Dividends receivable		
inventory (of material)	1,004,371,245.71	1,494,204,607.81
Contractual assets	16,759,979.93	13,610,908.76
Assets held for sale		
Non-current assets due within one year		
Other current assets	52,310,294.15	102,653,971.58
Total current assets	11,450,135,623.64	20,878,045,991.88
Non-current assets:		
debenture investment		
Other debt investments	10,754,572.92	11,452,959.44
Long-term receivables		
Long-term equity investments	17,319,742,957.86	8,151,725,013.27
Investments in other equity instruments	264,590,450.04	271,362,944.43
Other non-current financial assets		
investment property		
fixed assets	2,256,058,990.72	1,880,971,971.06
construction in progress	188,959,354.82	667,946,765.91
Productive biological assets		
oil and gas assets		
usufructuary assets	17,104,413.51	19,327,447.83
intangible asset	414,558,392.63	271,742,954.54
development expenditure	51,826,517.85	50,141,945.59
reputation of a firm's product		
Long-term amortized expenses	24,261,376.54	21,535,517.08
Deferred tax assets	289,867,250.53	280,102,492.39
Other non-current assets	111,565,830.62	263,490,908.41
Total non-current assets	20,949,290,108.04	11,889,800,919.95
Total assets	32,399,425,731.68	32,767,846,911.83
Current liabilities:		
short term loan	368,644,268.94	399,527,666.32

Financial liabilities held for trading		
Derivative financial liabilities	705,050.00	
notes payable	1,929,752,669.51	4,132,618,646.68
accounts payable	3,211,174,199.07	2,029,855,735.98
Advance receipts		
Contractual liabilities	124,468,012.31	337,326,195.75
Employee remuneration payable	198,925,104.43	180,078,286.85
Taxes payable	10,328,960.54	13,243,957.82
Other accounts payable	3,744,320.28	6,934,581.59
Of which: Interest payable		
dividend payable		
Liabilities held for sale		
Non-current liabilities due within one year	1,873,036,960.36	1,243,616,071.59
Other current liabilities	172,982,959.52	156,610,714.13
Total current liabilities	7,893,762,504.96	8,499,811,856.71
Non-current liabilities:		
long term loan	4,537,542,125.37	4,746,045,233.03
bonds payable		
Of which: Preferred shares		
perpetual bond		
Lease liabilities	17,026,136.82	18,392,931.05
Long-term accounts payable	40,583,824.61	180,406,697.28
Long-term employee compensation payable		
projected liability		
Deferred income	241,505,325.17	258,812,370.37
Deferred income tax liabilities	96,927,554.30	91,885,007.08
Other non-current liabilities		
Total non-current liabilities	4,933,584,966.27	5,295,542,238.81
Total liabilities	12,827,347,471.23	13,795,354,095.52
Ownership Interests:		
capital stock	2,045,721,497.00	2,041,759,278.00
Other equity instruments		
Of which: Preferred shares		
perpetual bond		

capital surplus	14,524,887,711.08	13,788,642,609.21
Less: Treasury stock	323,402,938.72	249,890,029.54
Other comprehensive income	-134,571,209.88	-130,693,754.54
earmark		
surplus surplus	456,483,441.81	430,122,108.28
unallocated profit	3,002,959,759.16	3,092,552,604.90
Total owners' equity	19,572,078,260.45	18,972,492,816.31
Total liabilities and owners' equity	32,399,425,731.68	32,767,846,911.83

3. Consolidated income statement

Unit: Yuan

sports event	2023	2022
I. Gross operating income	48,783,587,175.86	36,303,947,808.53
Of which: Operating income	48,783,587,175.86	36,303,947,808.53
Interest income		
Premiums earned		
Fee and commission income		
II. Total operating costs	45,778,774,491.15	34,710,961,824.96
Of which: Operating costs	40,473,296,810.60	30,338,440,631.84
interest expense		
Handling fee and commission expenses		
surrender charge		
Net claims expenditure		
Net withdrawals from contractual reserves for insurance liabilities		
Policy dividend expenses		
Reinsurance costs		
Taxes and surcharges	158,131,923.78	111,956,171.12
sales expense	648,571,215.45	513,296,646.40
overhead	1,567,989,084.47	1,447,120,166.53
R&D costs	2,731,636,997.69	2,153,135,535.70
financial cost	199,148,459.16	147,012,673.37
Of which: Interest expense	479,146,473.41	398,476,978.53
Interest income	200,305,519.69	73,721,350.26
Add: Other gains	1,778,145,931.80	1,021,110,757.04

Investment income (losses are recognized with a "-" sign)	608,504,365.77	1,241,740,039.49
Of which: Income from investments in associates and joint ventures	666,830,997.55	1,376,552,497.73
Gain on derecognition of financial assets measured at amortized cost		
Exchange gains (losses are recognized with a "-" sign)		
Net exposure to hedging gains (losses are recognized with a "-" sign)		
Gain (loss recognized as "-") on change in fair value	12,364,240.00	-13,401,940.00
Credit impairment losses (losses are recognized with a "-" sign)	-178,702,007.30	-197,767,001.10
Impairment losses on assets (losses are recognized with a "-" sign)	-364,914,398.25	-126,256,131.07
Gain (loss recognized as "-") on disposal of assets	-14,472,275.27	-6,478,676.86
III. Operating profit (loss is shown with a "-" sign)	4,845,738,541.46	3,511,933,031.07
Add: Non-operating income	12,206,662.46	5,707,547.71
Less: Non-operating expenses	29,157,895.21	19,515,226.28
IV. Total profit (total loss is shown with a "-" sign)	4,828,787,308.71	3,498,125,352.50
Less: Income tax expense	308,521,375.38	-173,768,695.33
V. Net profit (net loss is shown with a "-" sign)	4,520,265,933.33	3,671,894,047.83
(i) Classification by business continuity		
1. Net profit from continuing operations (net loss is shown with a "-" sign)	4,520,265,933.33	3,671,894,047.83
2. Net profit from discontinued operations (net loss is shown with a "-" sign)		
(ii) Classification by ownership		
1. Net profit attributable to shareholders of the parent company	4,050,174,699.52	3,508,963,827.40
2. Minority gains and losses	470,091,233.81	162,930,220.43
VI. Other comprehensive income, net of tax	-28,219,804.75	-72,837,802.43
Other comprehensive income attributable to owners of the parent, net of tax	-28,219,804.75	-72,837,802.43
(i) Other comprehensive income not reclassifiable to profit or loss	-2,584,825.05	-68,978,411.84
1. Remeasurement of changes in defined benefit plans		
2. Other comprehensive income that cannot be transferred to profit or loss under the equity method		
3. Changes in fair value of investments in other equity instruments	-2,584,825.05	-68,978,411.84

4. Changes in fair value of the enterprise's own credit risk		
5. Other		
(ii) Other comprehensive income to be reclassified to profit or loss	-25,634,979.70	-3,859,390.59
1. Other comprehensive income available for transfer to profit or loss under the equity method	-24,354,338.66	-4,798,606.11
2. Changes in fair value of other debt investments	-593,628.54	939,215.52
3. Amounts reclassified from financial assets to other comprehensive income		
4. Provision for credit impairment of other debt investments		

5. Cash flow hedge reserve	-687,012.50	
6. Translation differences on foreign currency financial statements		
7. Other		
Net other comprehensive income attributable to minority shareholders, after tax		
VII. Total comprehensive income	4,492,046,128.58	3,599,056,245.40
Total comprehensive income attributable to owners of the parent company	4,021,954,894.77	3,436,126,024.97
Total comprehensive income attributable to minority shareholders	470,091,233.81	162,930,220.43
VIII. Earnings per share		
(i) Basic earnings per share	1.98	1.84
(ii) Diluted earnings per share	1.97	1.83

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: 0.00 yuan. Legal representative: Liu Jincheng Person in charge of accounting work: Jiang Min Head of accounting organization: Jiang Min

4. Parent company income statement

Unit: Yuan

sports event	2023	2022
I. Operating income	9,260,657,669.29	10,881,636,270.54
Less: Operating costs	7,290,367,732.87	8,973,100,229.76
Taxes and surcharges	32,098,541.58	53,654,961.26
sales expense	152,259,511.84	111,745,000.62
overhead	537,610,922.46	805,868,238.29
R&D costs	806,558,373.24	527,296,411.33
financial cost	155,321,029.81	-18,225,222.53
Of which: Interest expense	212,605,353.99	198,478,400.03
Interest income	67,541,747.89	38,551,838.75
Add: Other gains	72,805,385.18	31,234,738.94
Investment income (losses are recognized with a "-" sign)	-90,604,906.12	377,047,489.49
Of which: Income from investments in associates and joint ventures	-163,537,758.52	459,750,117.15

Gain (loss recorded as "-") on derecognition of financial assets measured at amortized cost		
Net exposure to hedging gains (losses are recognized with a "-" sign)		
Gain (loss recognized as "-") on change in fair value	1,129,200.00	-11,791,400.00
Credit impairment losses (losses are recognized with a "-" sign)	796,204.12	70,917,511.86
Impairment losses on assets (losses are recognized with a "-" sign)	-4,062,208.35	-281,212.34

Gain (loss is recognized as "-") on disposal of assets	-14,894,599.79	-6,342,414.25
II. Operating profit (loss is shown with a "-" sign)	251,610,632.53	888,981,365.51
Add: Non-operating income	1,229,352.20	2,833,791.25
Less: Non-operating expenses	8,944,025.14	11,728,213.17
III. Total profit (total loss is shown with a "-" sign)	243,895,959.59	880,086,943.59
Less: Income tax expense	-6,295,200.74	-34,828,970.68
IV. Net profit (net loss is shown with a "-" sign)	250,191,160.33	914,915,914.27
(i) Net profit from continuing operations (net loss is shown with a "-" sign)	250,191,160.33	914,915,914.27
(ii) Net profit from discontinued operations (net loss is shown with a "-" sign)		
V. Other comprehensive income, net of tax	-3,877,455.34	-68,039,196.32
(i) Other comprehensive income not reclassifiable to profit or loss	-2,584,825.05	-68,978,411.84
1. Remeasurement of changes in defined benefit plans		
2. Other comprehensive income that cannot be transferred to profit or loss under the equity method		
3. Changes in fair value of investments in other equity instruments	-2,584,825.05	-68,978,411.84
4. Changes in fair value of the enterprise's own credit risk		
5. Other		
(ii) Other comprehensive income to be reclassified to profit or loss	-1,292,630.29	939,215.52
1. Other comprehensive income available for transfer to profit or loss under the equity method	-11,989.25	
2. Changes in fair value of other debt investments	-593,628.54	939,215.52
3. Amounts reclassified from financial assets to other comprehensive income		
4. Provision for credit impairment of other debt investments		
5. Cash flow hedge reserve	-687,012.50	
6. Translation differences on foreign currency financial statements		
7. Other		
VI. Total comprehensive income	246,313,704.99	846,876,717.95
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	2022
i. Cash flows from operating activities:		
Cash received from sales of goods and services	33,797,388,507.16	26,640,259,228.17

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	1,598,004,111.48	1,995,931,925.04
Other cash received in connection with operating activities	2,065,110,943.29	1,631,275,136.85
Subtotal cash inflow from operating activities	37,460,503,561.93	30,267,466,290.06
Cash paid for goods and services	22,648,658,889.26	22,107,111,199.23
Net increase in loans and advances to customers		
Net increase in deposits with central banks and interbanks		
Cash payments for original insurance contract claims		
Net increase in funds disbursed		
Cash paid for interest, fees and commissions		
Cash for payment of policy dividends		
Cash paid to and for employees	4,184,065,948.54	2,942,142,997.96
Taxes paid	769,832,090.28	577,002,567.78
Payments of other cash related to operating activities	1,181,686,872.73	1,780,989,516.94
Subtotal cash outflows from operating activities	28,784,243,800.81	27,407,246,281.91
Net cash flows from operating activities	8,676,259,761.12	2,860,220,008.15
II. Cash flows from investing activities:		
Cash received from recovery of investments	32,750,000.00	267,088,599.78
Cash received from investment income	337,977,187.02	459,548,388.33
Net cash recovered from disposal of fixed assets, intangible assets and other long-term assets	4,537,852.71	2,522,037.87
Net cash received from disposal of subsidiaries and other operating units		
Other cash received related to investing activities	1,210,222,317.31	
Subtotal cash inflows from investing activities	1,585,487,357.04	729,159,025.98
Cash paid for acquisition of fixed assets, intangible assets and other long-term assets	5,003,496,399.02	13,835,218,397.25

Cash paid for investments	2,503,065,325.00	2,745,409,948.00

Net increase in pledged loans		
Net cash paid for acquisition of subsidiaries and other operating units		
Payments of other cash related to investing activities		4,065,776,043.05
Subtotal cash outflows from investing activities	7,506,561,724.02	20,646,404,388.30
Net cash flows from investing activities	-5,921,074,366.98	-19,917,245,362.32
III. Cash flows from financing activities:		
Cash received from absorption of investments	307,859,788.96	9,109,410,297.24
Of which: Cash received by subsidiaries from minority investments	7,690,000.00	132,310,000.00
Cash received from acquisition of loans	7,053,937,709.87	12,965,155,365.63
Other cash received related to financing activities	85,000,000.00	3,456,990,000.00
Subtotal cash inflow from financing activities	7,446,797,498.83	25,531,555,662.87
Cash paid for debt service	5,599,034,623.96	2,994,663,562.35
Cash paid for distribution of dividends, profits or interest payments	1,073,719,894.53	758,000,612.99
Of which: Dividends and profits paid by subsidiaries to minority shareholders		
Payments of other cash related to financing activities	743,004,234.73	3,657,702,219.85
Subtotal cash outflows from financing activities	7,415,758,753.22	7,410,366,395.19
Net cash flows from financing activities	31,038,745.61	18,121,189,267.68
IV. Impact of exchange rate changes on cash and cash equivalents	-92,031,577.31	42,486,691.30
V. Net increase in cash and cash equivalents	2,694,192,562.44	1,106,650,604.81
Add: Cash and cash equivalents balance at beginning of period	7,208,888,913.39	6,102,238,308.58
VI. Cash and cash equivalents balance at end of period	9,903,081,475.83	7,208,888,913.39

6. Parent company statement of cash flows

Unit: Yuan

sports event	2023	2022
i. Cash flows from operating activities:		
Cash received from sales of goods and services	7,933,470,532.74	10,775,644,394.45
Tax refunds received	236,247,633.04	523,843,360.20
Other cash received in connection with operating activities	3,288,407,498.85	4,019,585,638.74
Subtotal cash inflow from operating activities	11,458,125,664.63	15,319,073,393.39
Cash paid for goods and services	5,239,594,469.86	8,432,179,060.66
Cash paid to and for employees	1,062,192,848.76	734,953,505.36
Taxes paid	35,159,781.86	98,117,708.31

Payments of other cash related to operating activities	3,008,849,619.48	9,971,321,624.25

Subtotal cash outflows from operating activities	9,345,796,119.96	19,236,571,898.58
Net cash flows from operating activities	2,112,329,544.67	-3,917,498,505.19
II. Cash flows from investing activities:		
Cash received from recovery of investments	29,700,000.00	264,038,599.78
Cash received from investment income	86,565,781.26	1,555,209.90
Net cash recovered from disposal of fixed assets, intangible assets and other long-term assets	6,348,070.92	11,235,712.58
Net cash received from disposal of subsidiaries and other operating units		
Other cash received related to investing activities	1,817,583,561.64	
Subtotal cash inflows from investing activities	1,940,197,413.82	276,829,522.26
Cash paid for acquisition of fixed assets, intangible assets and other long-term assets	344,688,829.20	471,676,179.89
Cash paid for investments	4,115,573,020.00	1,942,052,748.00
Net cash paid for acquisition of subsidiaries and other operating units		
Payments of other cash related to investing activities		3,150,000,000.00
Subtotal cash outflows from investing activities	4,460,261,849.20	5,563,728,927.89
Net cash flows from investing activities	-2,520,064,435.38	-5,286,899,405.63
III. Cash flows from financing activities:		
Cash received from absorption of investments	300,169,788.96	8,976,928,123.42
Cash received from acquisition of loans	2,953,837,542.95	3,415,201,958.76
Other cash received related to financing activities		117,000,000.00
Subtotal cash inflow from financing activities	3,254,007,331.91	12,509,130,082.18
Cash paid for debt service	2,454,556,339.86	830,957,190.83
Cash paid for distribution of dividends, profits or interest payments	539,483,257.30	458,658,527.25
Payments of other cash related to financing activities	247,311,422.53	362,339,259.28
Subtotal cash outflows from financing activities	3,241,351,019.69	1,651,954,977.36
Net cash flows from financing activities	12,656,312.22	10,857,175,104.82
IV. Impact of exchange rate changes on cash and cash equivalents	-7,479,076.76	-15,002,390.34
V. Net increase in cash and cash equivalents	-402,557,655.25	1,637,774,803.66
Add: Cash and cash equivalents balance at beginning of period	4,019,068,698.24	2,381,293,894.58
VI. Cash and cash equivalents balance at end of period	3,616,511,042.99	4,019,068,698.24

7. Consolidated statement of changes in equity

Amount for the period

Unit: Yuan

sports event	2023

	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 risk provision	unallocated profit	(sth. or sb) else	Subtotal		
		preferred stock	perpetual bond	(sth. or sb) else											
I. Prior year closing balance	2,041,759,278.00				17,881,960,783.24	249,890,029.54	-135,484,868.35		430,122,108.28		10,444,983,355.86		30,413,450,627.49	2,746,728,897.85	33,160,179,525.34
Add: change in accounting policy															
Correction of prior period errors															
(sth. or sb) else															
II. Opening balance for the year	2,041,759,278.00				17,881,960,783.24	249,890,029.54	-135,484,868.35		430,122,108.28		10,444,983,355.86		30,413,450,627.49	2,746,728,897.85	33,160,179,525.34
III. Increase/decrease during the period (Decrease by "-" sign)	3,962,219,00				680,431,512.56	73,512,909.18	-28,219,804.75		26,361,333.53		3,710,390,693,45		4,319,413,044,61	525,675,051.37	4,845,088,095,98
(i) Total comprehensive income							-28,219,804.75				4,050,174,699,52		4,021,954,894,77	470,091,233.81	4,492,046,128,58
(ii) Owners' inputs and reductions in capital	3,962,219,00				681,852,392.02	73,512,909.18							612,301,701.84	55,583,817.56	667,885,519.40
1. Common shares invested by owners	3,962,219,00				272,835,932.52	73,512,909.18							203, 285,242.34	7,690,000.00	210,975,242.34
2. Capital contribution by holders of other equity instruments															
3. Amounts included in share-based payments in owners' equity					456,910,277.06								456,910,277.06		456,910,277.06
4. Other					-47,893,817.56								-47,893,817.56	47,893,817.56	
(iii) Distribution of profits									25,019,116.03		-351,863,963.55		-326,844,847.52		-326,844,847.52

1. Withdrawal of surplus reserves									25,019,116.03		-25,019,116.03				
2. Provision for general risks															
3. Distribution to owners (or shareholders)											-326,844,847.52		-326,844,847.52		-326,844,847.52
4. Other															
(iv) Internal carry-forward of owners' equity															
1. Capitalization of capital surplus to capital (or share capital)															
2. Transfer of surplus to capital (or share capital)															
3. Surplus reserves to cover losses															

4. Carry-over of changes in defined benefit plans to be retained earnings															
5. Other comprehensive income carried forward to retained earnings															
6. Other															
(v) Earmarked reserves															
1. Withdrawals during the period															
2. Utilization during the period															
(vi) Other					-1,420,879.46				1,342,217.50		12,079,957.48		12,001,295.52		12,001,295.52
IV. Closing balance for the period	2,045,721,497.00				18,562,392,295.80	323,402,938.72	-163,704,673.10		456,483,441.81		14,155,374,049.31		34,732,863,672.10	3,272,403,949.22	38,005,267,621.32

Prior period amount

Unit: Yuan

sports event	2022														
	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 risk provision	unallocated profit	(sth. or sb) else	Subtotal		
		preferred stock	perpetual bond	(sth. or sb) else											
I. Prior year closing balance	1,898,272,420.00				8,479,646,750.17		-62,647,065.92		333,555,277.06		7,285,338,868.57		17,934,166,249.88	2,453,582,054.52	20,387,748,304.40
Add: change in accounting policy															
Correction of prior period errors															
(sth. or sb) else															
II. Opening balance for the year	1,898,272,420.00				8,479,646,750.17		-62,647,065.92		333,555,277.06		7,285,338,868.57		17,934,166,249.88	2,453,582,054.52	20,387,748,304.40

III. Amount of increase or decrease during the period (decreases are indicated by a "-" sign)	143,486,858.00				9,402,314,033.07	249,890,029.54	-72,837,802.43		96,356,831.22		3,153,644,487.29		12,472,284,377.61	293,146,843.33	12,772,431,220.94
(i) Total comprehensive income							-22,085,404.60				3,508,963,827.40		3,486,878,422.80	162,930,220.43	3,649,808,643.23
(ii) Owners' inputs and reductions in capital	143,486,858.00				9,454,725,911.75	249,890,029.54							9,348,322,740.21	130,216,622.90	9,478,539,363.11
1. Common shares invested by owners	143,486,858.00				8,834,037,548.80	249,890,029.54							8,727,634,377.26	132, 310,000.00	8,859,944,377.26
2. Capital contribution by holders of other equity instruments															
3. Amounts included in share-based payments in owners' equity					624,794,985.85								624,794,985.85		624,794,985.85

4. Other					-4,106,622.90								-4,106,622.90	-2,093,377.10	-6,200,000.00
(iii) Distribution of profits									91,491,591.43		-394,996,498.15		-303,504,906.72		-303,504,906.72
1. Withdrawal of surplus reserves									91,491,591.43		-91,491,591.43				
2. Provision for general risks															
3. Distribution to owners (or shareholders)											-303,504,906.72		-303,504,906.72		-303,504,906.72
4. Other															
(iv) Internal carry-forward of owners' equity							-50,752,397.83		5,075,239.79		45,677,158.04				
1.Capitalization of capital surplus to capital (or share capital).															
2.Transfer of surplus surplus to capital (or share capital)															
3. Surplus reserves to cover losses															
4. Carry forward of changes in defined benefit plans to retained earnings															
5. Other comprehensive income carried forward to retained earnings							-50,752,397.83		5,075,239.79		45,677,158.04				
6. Other															
(v) Earmarked reserves															
1. Withdrawals during the period															
2. Utilization during the period															
(vi) Other					-52,411,878.68								-52,411,878.68		-52,411,878.68
IV. Closing balance for the period	2,041,759,278.00				17,881,960,783.24	249,890,029.54	-135,484,868.35		430,122,108.28		10,444,983,355.86		30,413,450,627.49	2,746,728,897.85	33,160,179,525.34

8. Statement of changes in equity of the parent company

Amount for the period

Unit: Yuan

sports event	2023											
	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	2,041,759,278.00				13,788,642,609.21	249,890,029.54	-130,693,754.54		430,122,108.28	3,092,552,604.90		18,972,492,816.31

Add: change in accounting policy												
Correction of prior period errors												
(sth. or sb) else												
II. Opening balance for the year	2,041,759,278.00				13,788,642,609.21	249,890,029.54	-130,693,754.54		430,122,108.28	3,092,552,604.90		18,972,492,816.31
III. Changes during the period (Decrease is indicated by a "-" sign)	3,962,219.00				736,245,101.87	73,512,909.18	-3,877,455.34		26,361,333.53	-89,592,845.74		599,585,444.14
(i) Total comprehensive income							-3,877,455.34			250, 191, 160.33		246,313,704.99
(ii) Owners' inputs and reductions in capital	3,962,219.00				729,243,957.71	73,512,909.18						659,693,267.53
1. Common shares invested by owners	3,962,219.00				272,835,932.52	73,512,909.18						203, 285, 242.34
2. Capital contribution by holders of other equity instruments												
3. Amounts included in share-based payments in owners' equity					456,910,277.06							456,910,277.06
4. Other					-502,251.87							-502,251.87
(iii) Distribution of profits									25,019,116.03	-351,863,963.55		-326,844,847.52
1. Withdrawal of surplus reserves									25,019,116.03	-25,019,116.03		
2. Distribution to owners (or shareholders)										-326,844,847.52		-326,844,847.52
3. Other												
(iv) Internal carry-forward of owners' equity												
1. Capitalization of capital surplus to capital (or share capital)												
2. Transfer of surplus to capital (or share capital)												
3. Surplus reserves to cover losses												
4. Carry forward of changes in defined benefit plans to retained earnings												

5. Other comprehensive income carried forward to retained earnings												
6. Other												
(v) Earmarked reserves												
1. Withdrawals during the period												
2. Utilization during the period												
(vi) Other					7,001,144.16				1,342,217.50	12,079,957.48		20,423,319.14
IV. Closing balance for the period	2,045,721,497.00				14,524,887,711.08	323, 402. 938.72	-134,571,209.88		456,483. 441.81	3,002,959,759.16		19,572,078,260.45

Prior period amount

Unit: Yuan

sports event	2022

	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	1,898,272,420.00				4,329,810,074.56		-62,654,558.22		333,555,277.06	2,526,956,030.74		9,025,939,244.14
Add: change in accounting policy												
Correction of prior period errors												
(sth. or sb) else												
II. Opening balance for the year	1,898,272,420.00				4,329,810,074.56		-62,654,558.22		333,555,277.06	2,526,956,030.74		9,025,939,244.14
III. Amount of increase or decrease during the period (decreases are indicated by a "-" sign)	143,486,858.00				9,458,832,534.65	249,890,029.54	-68,039,196.32		96,566,831.22	565,596,574.16		9,946,553,572.17
(i) Total comprehensive income							-17,286,798.49			914,915,914.27		897,629,115.78
(ii) Owners' inputs and reductions in capital	143,486,858.00				9,458,832,534.65	249,890,029.54						9,352,429,363.11
1. Common shares invested by owners	143,486,858.00				8,834,037,548.80	249,890,029.54						8,727,634,377.26
2. Capital contribution by holders of other equity instruments												
3. Amounts included in share-based payments in owners' equity					624,794,985.85							624,794,985.85
4. Other												
(iii) Distribution of profits									91,491,591.43	-394,996,498.15		-303,504,906.72
1. Withdrawal of surplus reserves									91,491,591.43	-91,491,591.43		
2. Distribution to owners (or shareholders)										-303,504,906.72		-303,504,906.72
3. Other												
(iv) Internal carry-forward							-50,752,397.83		5,075,239.79	45,677,158.04		

of owners' equity												
1.Capitalization of capital surplus to capital (or share capital).												
2.Transfer of surplus surplus to capital (or share capital)												
3. Surplus reserves to cover losses												
4. Carry forward of changes in defined benefit plans to retained earnings												
5. Other comprehensive income carried forward to retained earnings							-50,752,397.83		5,075,239.79	45,677,158.04		
6. Other												
(v) Earmarked reserves												
1. Withdrawals during the period												
2. Utilization during the period												

(vi) Other												
IV. Closing balance for the period	2,041,759,278.00				13,788,642,609.21	249,890,029.54	-130,693,754.54		430,122,108.28	3,092,552,604.90		18,972,492,816.31

III. Basic information about the company

The Company is a joint stock limited company registered in Huizhou City, Guangdong Province, and was established on October 30, 2007 by changing the whole of Huizhou EVERPOWER Technology Co.

In October 2009, the Company issued 22 million RMB ordinary shares (A shares) to the public and listed on the GEM Board of the Shenzhen Stock Exchange.

"YWL", stock code "300014". As of December 31, 2022, the total share capital of the Company was 2,041,759,278 shares after several capital increases.

Pursuant to the "Resolution on the Achievement of Vesting Conditions for the First Vesting Period of the Phase III Restricted Share Incentive Scheme" considered and passed at the Eighth Meeting of the Sixth Session of the Board of Directors and the Eighth Meeting of the Sixth Session of the Supervisory Committee of the Company held on 10 February 2023, the Company handled the registration of the shares to be vested for the first vesting period of the Phase III Restricted Share Incentive Scheme. During the reporting period, the share capital was increased by 3,962,219 shares upon receipt of payment for exercise of options from the incentive recipients. As at December 31, 2023, the total share capital of the Company increased from

Changed from 2,041,759,278 shares to 2,045,721,497 shares.

The principal activities of the Company and its subsidiaries (hereinafter referred to as the "Group") are the research and development, production and sales of consumer batteries (including lithium primary batteries, small lithium-ion batteries and cylindrical batteries) power batteries (including new energy vehicle batteries and their battery systems) and energy storage batteries.

Approval date for financial statements: These financial statements were approved for issue by the Board of Directors of the Company on April 18, 2024 by resolution.

IV. Basis of preparation of the financial statements

1. Basis of preparation

The Group prepares its financial statements on a going concern basis, based on the recognition and measurement of transactions and events that have actually occurred, in accordance with the provisions of the Accounting Standards for Business Enterprises and its application guidelines and interpretations of the standards. In addition, the Group prepares its financial statements in accordance with the CSRC's "Rules Governing the Preparation of Information Disclosure by Companies Issuing Public Securities No. 15".

-General Provisions for Financial Reporting (Revised 2023) disclosure of relevant financial information.

2. Continuous operation

The Group has assessed its ability to continue as a going concern for the 12 months from the end of the reporting period, and no matters affecting the Group's ability to continue as a going concern have been identified, and it is reasonable for the Group to prepare the financial statements on a going concern basis.

v. significant accounting policies and accounting estimates

Specific Accounting Policies and Accounting Estimates Reminder:

The following significant accounting policies and accounting estimates of the Group have been formulated in accordance with the enterprise accounting standards. Operations not mentioned are performed in accordance with the relevant accounting policies in the enterprise accounting standards.

1. Statement of compliance with enterprise accounting standards

The financial statements prepared by the Group 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, changes in owners' equity and cash flows and other relevant information.

2. Accounting period

The Group's fiscal year begins on January 1 and ends on December 31 of the calendar year.

3. Business cycle

The Group's normal operating cycle is one year.

4. Currency of account

The Company's bookkeeping currency is Renminbi (RMB), and foreign (branch) subsidiaries' bookkeeping currencies are based on the currencies of the major economic environments in which they operate. The currency adopted by the Group for the preparation of these financial statements is Renminbi.

5. Methodology for determining materiality criteria and basis for selection

☑Applicable ☐Not Applicable

sports event	Materiality criteria
Significant individually bad debt provisioned receivables	Individual items greater than $5 million
Significant non-wholly owned subsidiaries	Total assets of non-wholly owned subsidiaries accounted for 10% or more of the company's total assets or total profits accounted for 10% or more of the company's total profits at the end of the period
Significant joint ventures	The carrying value of long-term equity investments in joint ventures or associates accounted for 5% or more of the Company's net assets at the end of the period or the investment income under the equity method of long-term equity investments accounted for 10% or more of the Company's consolidated net income
Important commitments	The Company recognizes reorganizations, mergers and acquisitions as important
Significant contingencies	The Company recognizes as material those matters that are highly probable to give rise to a contingent obligation.
Significant post balance sheet events	The Company recognizes the distribution of profits after the balance sheet date and the postponement of fund-raising projects as important.

6. Accounting for business combinations under common control and non-common control

(1) Business combinations under the same control

Assets and liabilities acquired by the Group in a business combination are measured at the date of the combination at the book value of the party being combined in the consolidated financial statements of the party ultimately in control. In this case, if the accounting policies adopted by the party being consolidated differ from those adopted by the Group before the business combination, the accounting policies are harmonized based on the principle of materiality, i.e., the book values of the assets and liabilities of the party being consolidated are adjusted in accordance with the Group's accounting policies. If there is a difference between the book value of net assets acquired by the Group in a business combination and the book value of the consideration paid, capital surplus (capital premium or equity premium) is adjusted first, and if the balance of capital surplus (capital premium or equity premium) is not sufficient to be eliminated, surplus and undistributed profits are eliminated in that order.

(2) Business combinations not under common control

The identifiable assets and liabilities of the acquiree acquired by the Group in a business combination are measured at their fair values at the date of purchase. Where the accounting policies adopted by the acquiree and the Group prior to the business combination are different, the accounting policies are harmonized based on

the principle of materiality, i.e., the book values of the acquiree's assets and liabilities are adjusted in accordance with the Group's accounting policies. If the Group's cost of consolidation at the date of purchase is greater than the difference between the fair value of the acquiree's identifiable assets and liabilities acquired in the business combination, goodwill is recognized; if the cost of consolidation is less than the difference between the fair value of the acquiree's identifiable assets and liabilities acquired in the business combination, firstly, a review is conducted on the cost of consolidation as well as the fair value of the acquiree's identifiable assets and liabilities acquired in the business combination, and after review, the cost of consolidation is still less than the fair value of the acquiree's identifiable assets and liabilities acquired in the business combination. If the cost of consolidation is still less than the fair value of the identifiable assets and liabilities of the acquiree after review, the difference is recognized as profit or loss for the period of consolidation.

(3) Treatment of transaction costs in business combinations

Intermediary fees, such as auditing, legal services, appraisal and consulting fees, and other related administrative expenses, incurred for the purpose of effecting a business combination are recognized in profit or loss when incurred. Transaction costs for equity securities or debt securities issued as consideration for a merger are included in the initial recognition amount of the equity securities or debt securities.

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

(1) Criteria for judging control and determining the scope of consolidation

Control is where the Group has power over the investee, enjoys variable returns from its involvement in the investee's underlying activities and has the ability to use its power over the investee to affect the amount of its returns. The definition of control contains three essential elements: first, the investor has power over the investee, second, the enjoyment of variable returns as a result of participating in the investee's underlying activities, and third, the ability to use the power over the investee to affect the amount of its returns. When the Group's investment in an investee has these three elements, it indicates that the Group is able to control the investee.

The scope of consolidation of the consolidated financial statements is determined on the basis of control and includes not only subsidiaries determined on the basis of voting rights (or similar voting rights) per se or in conjunction with other arrangements, but also structured subjects determined on the basis of one or more contractual arrangements.

Subsidiaries are subjects controlled by the Group (including enterprises, divisible portions of investee units, and structured subjects controlled by enterprises, etc.), and structured subjects are subjects that are not designed to have voting or similar rights as a determining factor in determining their controlling parties (note: sometimes referred to as special-purpose subjects)

(2) Methodology for the preparation of consolidated financial statements

The Company prepares consolidated financial statements based on its own financial statements and those of its subsidiaries and on other relevant information.

The Group prepares consolidated financial statements that 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 and accounting periods.

①Consolidate the assets, liabilities, owners' equity, revenues, expenses and cash flows of the parent company and subsidiaries.

(ii) Offsetting the parent company's long-term equity investment in the subsidiary against the parent company's share of the subsidiary's ownership interest.

(iii) Offsetting the effects of internal transactions between the parent company and subsidiaries and between subsidiaries. If an internal transaction indicates that an impairment loss on the related asset has been incurred, that portion of the loss shall be recognized in full.

(iv) Adjustments for special transactions from the perspective of the enterprise group.

(3) Special considerations in consolidation offsets

Long-term equity investments in the Company held by subsidiaries shall be treated as treasury stock of the Company and presented as a deduction from owners' equity under the item of owners' equity in the consolidated balance sheet under the item of "Less: treasury stock".

Long-term equity investments held by subsidiaries in each other are offset against their corresponding share of the subsidiaries' ownership interests, mutatis mutandis, by applying the offsetting method for the Company's equity investments in subsidiaries.

(ii) "Special reserve" and "General risk reserve" items, which are neither paid-in capital (or capital stock) nor capital surplus, nor retained earnings nor unappropriated earnings, are restored to owners of the Parent Company at the rate of their share of the long-term equity investment after offsetting the long-term equity investment against the equity of the subsidiary. The share attributable to the owners of the parent company is restored after offsetting the long-term equity investment against the owners' equity of the subsidiary.

(iii) If temporary differences arise between the carrying amounts of assets and liabilities in the consolidated balance sheet and their tax bases in the taxable entity to which they belong as a result of the offsetting of unrealized gains and losses on internal sales, deferred tax assets or deferred tax liabilities should be recognized in the consolidated balance sheet, and income tax expense should be adjusted in the consolidated income statement, except for deferred income taxes related to transactions or events directly attributable to owners' equity and business combinations, in which case deferred income taxes are recognized in the consolidated income statement. Income tax assets or deferred income tax liabilities are recognized in the consolidated balance sheet.

(iv) Unrealized gains or losses on internal transactions arising from the sale of assets by the Company to its subsidiaries shall be set off against "Net income attributable to owners of the parent company" in full. Unrealized internal trading gains or losses on the sale of assets by a subsidiary to the Company shall be allocated between "Net income attributable to owners of the parent" and "Minority interests and losses" in accordance with the Company's proportionate share of the distribution to the subsidiary. Unrealized internal transaction gains or losses on the sale of assets between subsidiaries shall be allocated and eliminated between "net income attributable to owners of the parent company" and "minority interests" in proportion to the Company's share of the seller's subsidiaries.

⑤ If the minority shareholders' share of a subsidiary's loss for the period exceeds the minority shareholders' share of the subsidiary's opening equity, the balance shall still be offset against minority interests.

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

A joint venture arrangement is an arrangement in which two or more participants share common control. The Company categorizes its joint arrangements into joint operations and joint ventures. A joint venture is a joint arrangement in which the Group has rights only to the net assets of the arrangement.

The Group accounts for its investments in joint ventures in accordance with the provisions of the relevant equity method of accounting for long-term equity investments.

9. Criteria for determining cash and cash equivalents

Cash refers to cash on hand in the business and deposits that are readily available for disbursement. Cash equivalents are investments that are held for a short period of time (generally maturing within three months from the date of purchase) are highly liquid, are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

10. Foreign currency operations and translation of foreign currency statements

(1) Method of determining translation rates for foreign currency transactions

The Group's foreign currency transactions are translated into the local currency of account at initial recognition using the spot rate of exchange on the date of the transaction or using an exchange rate determined in accordance with a systematic and rational method that approximates the spot rate on the date of the transaction (hereinafter referred to as an approximation of the spot rate).

(2) Translation of monetary items denominated in foreign currencies at the balance sheet date

At the balance sheet date, for monetary items denominated in foreign currencies, the spot exchange rate at the balance sheet date is used for translation. Exchange differences arising from the difference between the spot rate at the balance sheet date and the rate at the time of initial recognition or at the previous balance sheet date are recognized in profit or loss for the current period. Non-monetary items measured in terms of historical cost in a foreign currency are still translated using the spot exchange rate at the date of the transaction; non-monetary items measured in terms of fair value in a foreign currency are translated using the spot exchange rate at the date when the fair value is determined, and the difference between the translated amount in the local currency of the account and the original amount in the local currency of the account is recognized in profit or loss for the current period.

(3) Method of translation of foreign currency statements

Before translating the financial statements of an enterprise's foreign operations, adjust the accounting period and accounting policies of the foreign operations to make them consistent with the enterprise's accounting period and accounting policies, and then prepare the financial statements in the corresponding currency (currency other than the local currency of account) based on the adjusted accounting policies and accounting period, and then translate the financial statements of the foreign operations in accordance with the following methods:

①Assets and liabilities in the balance sheet are translated at the spot rate of exchange prevailing at the balance sheet date, and items in equity, except for "undistributed earnings", are translated at the spot rate of exchange prevailing at the time of occurrence.

② Income and expense items in the income statement are translated using the spot rate or an approximation of the spot rate at the date of the transaction.

(iii) Cash flows in foreign currencies, as well as cash flows from foreign subsidiaries, are translated using the spot exchange rate or an approximation of the spot exchange rate at the date the cash flows occur. The amount of the effect of exchange rate changes on cash should be presented as a reconciling item in a separate statement of cash flows.

(iv) Differences arising from the translation of foreign-currency financial statements are shown separately as "other comprehensive income" in the consolidated balance sheet under the item of owner's equity in the preparation of the consolidated financial statements.

When a foreign operation is disposed of and control is lost, all or a proportionate share of the foreign currency translation differences related to the foreign operation, as shown in the balance sheet under the item of owner's equity, are transferred to profit or loss for the period in which the foreign operation is disposed of.

11. Financial instruments

A financial instrument is a contract that creates a financial asset for one party and a financial liability or equity instrument for the other party.

(1) Recognition and derecognition of financial instruments

When the Group becomes a party to a financial instrument contract, it recognizes the related financial asset or financial liability. A financial asset is derecognized when one of the following conditions is met:

(i) The contractual right to receive cash flows from the financial asset is terminated;

(ii) The financial asset has been transferred and meets the derecognition criteria for the transfer of financial assets described below.

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 Group (the borrower) and the lender enter into an agreement 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, the original financial liability is derecognized and the new financial liability is recognized at the same time. If the Group materially modifies the contractual terms of the original financial liability (or a portion thereof), it shall derecognize the original financial liability and simultaneously recognize a new financial liability in accordance with the modified terms.

Regular way purchases and sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales of financial assets mean the delivery of financial assets in accordance with the contractual terms and at the time schedule determined by regulations or market practice. The trade date is the date on which the Group commits to buy or sell the financial asset.

(2) Classification and measurement of financial assets

The Group classifies financial assets at initial recognition based on the business model for managing financial assets and the contractual cash flow characteristics of the financial assets: financial assets at amortized cost, financial assets at fair value through profit or loss, and financial assets at fair value through other comprehensive income. Financial assets are not reclassified after initial recognition unless the Group changes its business model for managing financial assets, in which case all affected underlying financial assets are reclassified on the first day of the first reporting period following the change in business model.

Financial assets are measured at fair value on initial recognition. For financial assets at fair value through profit or loss, the related transaction costs are recognized directly in profit or loss, while transaction costs related to other categories of financial assets are included in their initial recognition amounts. For notes and accounts receivable arising from the sale of goods or provision of services that do not contain or do not take into account significant financing components, the Group initially measures them at the transaction price as defined in the revenue guidelines.

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

① Financial assets measured at amortized cost

A financial asset is classified as financial assets carried at amortized cost if it simultaneously meets the following conditions: the Group's business model for managing the financial asset is to collect the contractual cash flows; and the contractual terms of the financial asset specify that the cash flows to be generated at a specific date will be solely payments of principal and interest based on the amount of principal outstanding. For this type of financial assets, the effective interest rate method is used for subsequent measurement at amortized cost, and any gain or loss arising from derecognition, amortization using the effective interest rate method or impairment is recognized in profit or loss.

② Financial assets at fair value through other comprehensive income

Financial assets are classified as financial assets at fair value through other comprehensive income if they meet the following conditions: the Group's business model for managing the financial assets is to collect the contractual cash flows with the objective of both collecting the contractual cash flows and selling the financial assets; the contractual terms of the financial assets stipulate that, at a specific date, the cash flows will be generated solely from the payment of the principal amount and the interest based on the amount of principal outstanding. payments. For such financial assets, fair value is used for subsequent measurement. Changes in the fair value of such financial assets are recognized as other comprehensive income, except for impairment losses or gains and exchange gains or losses, which are recognized in profit or loss, until the financial assets are derecognized, at which time the cumulative gain or loss is transferred to profit or loss. However, interest income related to such financial assets calculated using the effective interest rate method is recognized in profit or loss for the current period.

The Group has irrevocably elected to designate certain investments in non-trading equity instruments as financial assets at fair value through other comprehensive income, with only the related dividend income recognized in profit or loss and changes in fair value recognized as other comprehensive income until the financial asset is derecognized, at which time the cumulative gain or loss is transferred to retained earnings.

(iii) Financial assets at fair value through profit or loss

Financial assets other than those at amortized cost and those at fair value through other comprehensive income mentioned above are classified as financial assets at fair value through profit or loss. For such financial assets, fair value is used for subsequent measurement and all changes in fair value are recognized in profit or loss for the current period.

(3) Classification and measurement of financial liabilities

The Group classifies financial liabilities as financial liabilities at fair value through profit or loss, liabilities for loan commitments and financial guarantee contracts for below-market interest rate loans and financial liabilities at amortized cost.

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

① Financial liabilities at fair value through profit or loss

This category includes financial liabilities held for trading (including derivatives that are financial liabilities) and financial liabilities designated as at fair value through profit or loss. After initial recognition, such financial liabilities are subsequently measured at fair value, with gains or losses (including interest expense) recognized in profit or loss, except for those related to hedge accounting. However, for financial liabilities designated as at fair value through profit or loss, the amount of change in the fair value of such financial liabilities arising from changes in the Company's own credit risk is recognized in other comprehensive income, and when the financial liabilities are derecognized, the cumulative gains and losses previously recognized in other comprehensive income should be transferred out of other comprehensive income and recognized in retained earnings.

② Loan commitments and financial guarantee contract liabilities

A loan commitment is an undertaking given by the Group to a customer to extend a loan to the customer on established contractual terms during the commitment period. Impairment losses are recognized on loan commitments in accordance with the expected credit loss model.

A financial guarantee contract is a contract that requires the Company to pay a specified amount of money to the holder of the contract who suffers a loss when a specified debtor fails to make payments when due in accordance with the terms of the original or modified debt instrument. The liability for financial guarantee contracts is measured at the amount of the allowance for losses determined in accordance with the principles of impairment of financial instruments and the initial determination of the amount of the loss.

The higher of the recognized amount less accumulated amortization determined in accordance with the revenue recognition principle is subsequently measured.

(iii) Financial liabilities measured at amortized cost

Subsequent to initial recognition, other financial liabilities are measured at amortized cost using the effective interest method. Financial liabilities are distinguished from equity instruments in accordance with the following principles, except in special cases:

A. A contractual obligation meets the definition of a financial liability if the Group cannot unconditionally avoid meeting that obligation by delivering cash or other financial assets. Some financial instruments do not explicitly include terms and conditions for obligations to deliver cash or other financial assets, but it is possible that contractual obligations may be created indirectly through other terms and conditions.

B. If a financial instrument is required to be, or can be, settled with the Group's own equity instruments, consideration needs to be given to whether the Group's own equity instruments used to settle the instrument are used as a substitute for cash or other financial assets or to provide the holder of the instrument with a residual interest in the assets of the issuer after deducting all of its liabilities. If the former, the instrument is a financial liability of the issuer; if the latter, the instrument is an equity instrument of the issuer. In certain circumstances, a financial instrument contract provides that the Group is required to settle the financial instrument with, or may settle the financial instrument with, its own equity instrument, where the amount of the contractual right or contractual obligation is equal to the quantity of its own equity instrument that can be acquired or that is required to be delivered multiplied by its fair value at the time of settlement, regardless of whether the amount of the contractual right or contractual obligation is fixed or based in whole or in part on a variable other than the Group's own market price for the equity instrument (e.g., interest rate, some commodity, or other variable). whether the amount of the contractual right or contractual obligation is fixed or is based, in whole or in part, on changes in variables other than the market price of the Group's own equity instrument (for example, interest rates, the price of a commodity or the price of a financial instrument), the contract is classified as a financial liability.

(4) Derivative financial instruments and embedded derivatives

Derivative financial instruments are initially measured at fair value at the date the derivative transaction contract is entered into and subsequently measured at their fair value. A derivative financial instrument with a positive fair value is recognized as an asset and a negative fair value is recognized as a liability.

Gains or losses arising from changes in the fair value of derivatives are recognized directly in profit or loss, except for the portion of a cash flow hedge that is classified as hedge effective, which is recognized in other comprehensive income and transferred out to profit or loss when the hedged item affects profit or loss.

For hybrid instruments containing embedded derivatives, if the host contract is a financial asset, the hybrid instruments as a whole are subject to the relevant provisions of financial asset classification. If the host contract is not a financial asset, and the hybrid instrument is not accounted for at fair value through profit or loss, and the embedded derivative is not closely related to the host contract in terms of economic characteristics and risks, and the instrument with the same conditions as the embedded derivative and exists independently of the embedded derivative meets the definition of a derivative instrument, the embedded derivative is spun off from the hybrid instrument and treated as a separate derivative financial instrument. . If the fair value of the embedded derivative cannot be measured separately at the acquisition date or subsequent balance sheet date, the hybrid instrument as a whole is designated as a financial asset or a financial liability at fair value through profit or loss.

(5) Impairment of financial instruments

The Group recognizes loss provisions based on expected credit losses for financial assets measured at

amortized cost, debt investments measured at fair value through other comprehensive income, contract assets, lease receivables, loan commitments and financial guarantee contracts.

① Measurement of expected credit losses

Expected credit losses are 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 Group under the contract discounted at the original effective interest rate and all cash flows expected to be received, i.e., the present value of all cash shortfalls. In this regard, for financial assets purchased or originated by the Group that are credit impaired, they shall be discounted at the financial asset's credit-adjusted effective interest rate.

Expected credit losses over the entire duration are expected credit losses due to all possible events of default that could occur over the entire expected duration of the financial instrument.

Expected credit losses within the next 12 months are expected credit losses due to an event of default on a financial instrument that may occur within 12 months after the balance sheet date (or the expected duration if the expected duration of the financial instrument is less than 12 months), and are a component of expected credit losses over the entire duration.

At each balance sheet date, the Group measures expected credit losses separately for financial instruments in different stages. If there is no significant increase in the credit risk of a financial instrument since initial recognition, the Group measures the allowance for losses as the expected credit losses in the next 12 months; if there is a significant increase in the credit risk of a financial instrument since initial recognition, but no credit impairment has occurred, the Group measures the allowance for losses as the expected credit losses over the entire duration of the financial instrument; if the credit impairment has occurred, the Group measures the allowance for losses as the expected credit losses over the entire duration of the instrument; if the credit impairment has occurred, the Group measures the allowance for losses as the expected credit losses over the entire duration of the instrument. If the financial instrument has been impaired since initial recognition, in the third stage, the Group measures the allowance for losses based on the expected credit losses over the life of the instrument.

For financial instruments with low credit risk at the balance sheet date, the Group assumes that there has been no significant increase in credit risk since initial recognition, based on future

Provision for losses is measured for expected credit losses within 12 months.

The Group's financial instruments in stages 1 and 2, as well as those with lower credit risk, are measured at their carrying amount before provision for impairment and at their effective interest rate.

Interest income is calculated at the rate of interest. For financial instruments in phase III, interest income is calculated on the basis of the amortized cost of the carrying amount less provision for impairment and the effective interest rate.

For notes receivable, accounts receivable, accounts receivable financing, contract assets and long-term receivables, regardless of whether there is a significant financing element, the Group measures the allowance for losses based on the expected credit losses over the entire period of existence. For notes and accounts receivable, other receivables, other receivables, accounts receivable financing, contract assets and long-term receivables for which objective evidence of impairment exists and for which individual assessment is applicable, the Group performs separate impairment tests, recognizes the expected credit loss and makes an individual provision for impairment. For notes receivable, accounts receivable, other receivables, receivables financing, contract assets and long-term receivables for which no objective evidence of impairment exists, when information on expected credit losses cannot be assessed at a reasonable cost for a single financial asset, the Group classifies notes receivable, accounts receivable, other receivables, receivables financing, contract assets and long-term receivables into portfolios based on their credit risk characteristics, and on the basis of the portfolios Expected credit losses are calculated on the basis of the portfolios, which are determined as follows:

The basis for determining the
mix of notes receivable is as
follows: Notes receivable mix
1 Commercial acceptances
Notes receivable portfolio 2 Bankers' acceptances accepted by commercial banks with average credit ratings
Notes receivable portfolio 3 Letters of credit
The basis for determining the
portfolio of accounts
receivable is as follows:
Portfolio of accounts
receivable 1 Amounts due
from customers
Accounts receivable portfolio 2 Receivables from subsidiaries
Accounts Receivable Portfolio 3
Government Sector Receivables
The basis for determining the
portfolio for receivables financing
is as follows:
Receivables financing portfolio 1 Banker's acceptances
accepted by commercial banks with high credit ratings
Other receivables The basis for determining the portfolio is as
follows:
Other receivables portfolio 1 Employee imprest
Other receivables portfolio 2 Deposits and guarantees
Other receivables portfolio 3 Export tax refunds and other government departmental amounts
Other receivables portfolio 4 Other receivables
Other receivables portfolio 5 Related party transactions
Other receivables portfolio 6 Related party transactions within the scope of consolidation

Other receivables portfolio 7 Advances in lieu

The basis for determining the mix of contractual assets is as follows: Contractual asset mix 1 Unexpired warranty deposits

The basis for determining the mix of long-term receivables is as follows: Long-term receivables mix 1 Loans receivable from related parties

For notes receivable, accounts receivable, receivables financing, other receivables, contract assets and long-term receivables classified as portfolio, the Group calculates the expected credit losses by referring to the historical credit loss experience, taking into account the current situation and the prediction of the future economic situation through the exposure to default risk and the expected credit loss rate within the next 12 months or the entire period of duration.

age of accounts	Provision rate for expected losses (%)			
	commercial promissory note	accounts receivable	Other receivables	Contractual assets
Up to 6 months	5.00	5.00	5.00	5.00
7-12 months	10.00	10.00	10.00	10.00
1-2 years	20.00	20.00	20.00	20.00
2-3 years	50.00	50.00	50.00	50.00

More than 3 years	100.00	100.00	100.00	100.00

Notes receivable portfolio 2, Notes receivable portfolio 3, Accounts receivable portfolio 2, Accounts receivable portfolio 3, Accounts receivable financing portfolio 1, Other receivables portfolio 2, Other receivables portfolio 3, Other receivables portfolio 6, Long-term receivables portfolio 1 Where objective evidence of impairment exists, a separate impairment test is performed, the expected credit loss is recognized, and a single provision for impairment is made, and no provision is made if no impairment has occurred in the single test No provision for impairment is made if no impairment occurs in the individual test.

② Has low credit risk

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, they may not necessarily reduce the borrower's ability to meet its contractual cash flow obligations.

(iii) Significant increase in credit risk

The Group assesses whether the credit risk of a financial instrument has increased significantly since initial recognition by comparing the probability of default over the expected life of the financial instrument determined at the balance sheet date with the probability of default over the expected life determined at initial recognition to determine the relative change in the probability of default occurring over the expected life of the financial instrument.

In determining whether there has been a significant increase in credit risk since initial recognition, the Group considers information, including forward-looking information, that is reasonably available and supportable without undue additional cost or effort. The information considered by the Group includes:

A. Whether there are significant changes in internal price indicators resulting from changes in credit risk;

B. Adverse changes in business, financial or economic conditions that are expected to result in a significant change in the debtor's ability to meet its debt service obligations;

C. Whether there has been a significant change in the actual or expected results of the debtor's operations and whether there has been a significant adverse change in the regulatory, economic or technological environment in which the debtor operates; D. Whether there has been a significant change in the debtor's expected performance and repayment behavior;

E. Whether contractual payments are more than (and including) 30 days overdue.

Depending on the nature of the financial instrument, the Group assesses whether there is a significant increase in credit risk on the basis of a single financial instrument or a portfolio of financial instruments. When assessing on a portfolio basis, the Group may categorize financial instruments based on common credit risk characteristics, such as past due information and credit risk ratings.

Typically, the Group determines that the credit risk of a financial instrument has increased significantly if the instrument is past due for more than 30 days. Unless the Group is not required to incur excessive costs or Efforts can be made to obtain reasonable and substantiated information that demonstrates that there has been no significant increase in credit risk since initial recognition, despite the fact that the contractual payment terms have been exceeded by 30 days.

④ Financial assets that are credit impaired

The Group assesses at the balance sheet date whether financial assets carried at amortized cost and debt investments carried at fair value through other comprehensive income are credit-impaired. A financial asset becomes credit-impaired when one or more events that have an adverse effect on the financial asset's expected future cash flows occur. Evidence that a financial asset is impaired includes the following observable information:

Significant financial difficulties of the issuer or debtor; breach of contract by the debtor, such as default or

delinquency in interest or principal payments; concessions granted by the creditor to the debtor that the creditor would not have made otherwise because of economic or contractual considerations related to the debtor's financial difficulties; a high probability that the debtor will enter bankruptcy or other financial reorganization; the disappearance of an active market for the financial asset as a result of financial difficulties of the issuer or debtor; the purchase or origination of a financial asset at a significant discount that reflects the fact that a credit loss has been incurred. A financial asset is purchased or originated at a significant discount that reflects the fact that a credit loss has been incurred.

⑤ Presentation of allowance for expected credit losses

In order to reflect the changes in credit risk of financial instruments since initial recognition, the Group re-measures the expected credit losses at each balance sheet date, and the resulting increase or reversal amount of the loss provision should be recognized as an impairment loss or gain in profit or loss for the current period. For financial assets carried at amortized cost, the allowance for losses is offset against the carrying amount of the financial assets as stated in the balance sheet; for debt investments carried at fair value through other comprehensive income, the Group recognizes its allowance for losses in other comprehensive income, without offsetting the carrying amount of the financial assets.

(vi) Write-offs

If the Group no longer has a reasonable expectation that the contractual cash flows from a financial asset will be recovered in whole or in part, the carrying amount of the financial asset is written down directly. Such a write-down constitutes derecognition of the underlying financial asset. This typically occurs when the Group determines that the debtor does not have assets or sources of income that will generate sufficient cash flows to repay the amount to be written down.

If a financial asset that has been written down is subsequently recovered, the reversal of the impairment loss is recognized in profit or loss in the period in which it is recovered.

(6) Transfer of financial assets

A transfer of a financial asset is defined as either of the following two situations:

A. Transferring the contractual right to receive cash flows from a financial asset to another party;

B. A transfer of a financial asset, in whole or in part, to another party that retains the contractual right to receive the cash flows from the financial asset and assumes the contractual obligation to pay the collected cash flows to one or more recipients.

① Derecognition of transferred financial assets

A financial asset is derecognized if substantially all the risks and rewards of ownership of the financial asset have been transferred to the transferor, or if substantially all the risks and rewards of ownership of the financial asset have neither been transferred nor retained, but control over the financial asset has been relinquished.

The determination of whether control over a transferred financial asset has been relinquished is based on the transferor's actual ability to sell the financial asset. If the transferor is able to unilaterally sell the transferred financial asset as a whole to an unrelated third party without additional conditions restricting the sale, the Company has relinquished control over the financial asset.

The Group focuses on the substance of the transfer of financial assets when determining whether the transfer of financial assets meets the conditions for derecognition of financial assets. If the transfer of financial assets as a whole meets the conditions for derecognition, the difference between the following two amounts is recognized in profit or loss for the current period:

A. Carrying value of financial assets transferred;

B. The sum of the consideration received for the transfer and the amount of the derecognized portion of the cumulative change in fair value that would have been recognized directly in other comprehensive income (in the case of financial assets involved in the transfer that are classified as financial assets at fair value through other comprehensive income in accordance with Article 18 of ASBE 22, "Recognition and Measurement of Financial Instruments").

If a partial transfer of a financial asset satisfies the conditions for derecognition, the carrying amount of the transferred financial asset as a whole is recognized in both the derecognized portion and the non-derecognized portion.
(in which case the retained servicing asset is treated as part of the continuing recognized financial asset) are apportioned between them at their respective relative fair values at the date of transfer and the difference between the following two amounts is recognized in profit or loss for the period:

A. The carrying amount of the derecognized portion at the date of derecognition;

B. The sum of the derecognized portion of the consideration and the amount corresponding to the derecognized portion of the cumulative amount of changes in fair value that was previously recognized in other comprehensive income (financial assets involved in transfers are those classified as financial assets at fair value through other comprehensive income in accordance with Article 18 of ASBE No. 22, "Recognition and Measurement of Financial Instruments").

② Continued involvement in the transferred financial assets

If substantially all the risks and rewards of ownership of a financial asset are neither transferred nor retained, and control over the financial asset is not relinquished, the financial asset concerned shall be recognized to the extent of its continuing involvement in the transferred financial asset, and the related liability shall be recognized accordingly.

The extent of continued involvement in the transferred financial asset is the extent to which the enterprise bears the risk or rewards of changes in the value of the transferred financial asset.

(iii) Continued recognition of transferred financial assets

If substantially all the risks and rewards associated with ownership of the transferred financial asset are still retained, the transferred financial asset should continue to be recognized in its entirety and the consideration received should be recognized as a financial liability.

The financial asset and the related financial liability recognized shall not be offset against each other. In subsequent accounting periods, the enterprise shall continue to recognize income from the financial asset. (or gain) and expenses (or losses)arising from that financial liability.

(7) Offsetting of financial assets and financial liabilities

Financial assets and financial liabilities shall be presented separately in the balance sheet and shall not be offset against each other. However, if the following conditions are met at the same time, they shall be presented in the balance sheet as net amounts after offsetting each other:

The Group has a legal right to offset the recognized amount and such legal right is currently enforceable; the Group plans to either settle the financial asset on a net basis or to realize the financial asset and settle the financial liability simultaneously.

When a financial asset is transferred without satisfying the conditions for derecognition, the transferor may not offset the transferred financial asset and related liabilities.

(8) Methods of determining the fair value of financial instruments

The methodology for determining the fair value of financial assets and financial liabilities is described in note V.42.

12. Notes receivable

See note V.11.

13. Accounts receivable

See Note V, 11.

14. See Note V, 11 for receivables **financing**.

15. Other receivables

See note V.11.

16. Contractual assets

This accrual is presented in the balance sheet as either a contract asset or a contract liability based on the relationship between the fulfillment of performance obligations and payments from customers. Consideration that the Company is entitled to receive for goods transferred or services rendered to customers (and for which the right is dependent on factors other than the passage of time) is presented as a contract asset. Obligations to transfer goods or provide services to customers for which the Company has received or is entitled to receive consideration from the customer are presented as contract liabilities.

The Group's method of determining and accounting for expected credit losses on contract assets are detailed in note V.11.

Contract assets and contract liabilities are presented separately in the balance sheet. Contract assets and contract liabilities under the same contract are presented on a net basis, with net debit balances shown under "contract assets" or "other non-current assets" depending on their liquidity, and net credit balances shown under "contract liabilities" or "other non-current liabilities" depending on their liquidity. "Contract liabilities" or "other non-current liabilities" depending on their liquidity. Contract assets and contract liabilities under different contracts cannot be offset against each other.

17. Inventory

(1) Classification of inventories

Inventories are finished goods or merchandise held for sale in the ordinary course of the Group's activities, products in progress in the production process, materials and supplies consumed in the production process or in the provision of labor services, etc., including raw materials, products in progress, semi-finished products, merchandise in stock, and merchandise issued.

(2) Method of valuation of inventories issued

The Group's inventories are valued at actual cost when acquired. Raw materials, products in process, semi-finished products, goods in stock and goods issued are valued at the time of issue using the weighted-average method.

(3) Inventory system

The Group's inventories are maintained on a perpetual inventory basis and are counted at least once a year,

with the amount of gains and losses recognized in profit or loss for the current year.

(4) Criteria for recognizing and providing for provision for decline in value of inventories

Inventories are measured at the lower of cost or net realizable value at the balance sheet date. If the cost of inventories is higher than their net realizable value, a provision for decline in value of inventories is made and recognized in profit or loss for the current period. The net realizable value of inventories is determined on the basis of reliable evidence obtained and taking into account the purpose of holding the inventories, the impact of events after the balance sheet date, etc.

Factors.

① Inventories held directly for sale, such as finished goods, merchandise and materials for sale, are measured at their net realizable value in the normal course of production and operation at the estimated selling price of the inventories less estimated selling expenses and related taxes. Inventories held for the purpose of executing a sales contract or a labor contract are measured at the contract price as their net realizable value; if the quantity of inventories held is greater than the quantity ordered under the sales contract, the net realizable value of the excess inventory is measured at the general selling price. The net realizable value of materials for sale, etc., is measured on the basis of the market price.

(ii) Inventories of materials to be processed are stated at the estimated selling price of finished goods produced in the normal course of production less the estimated costs to be incurred to completion.

Its net realizable value is determined as the amount after cost, estimated selling expenses and related taxes. If the net realizable value of the finished goods produced from them is higher than the cost, the materials are measured at cost; if a decrease in the price of the materials indicates that the net realizable value of the finished goods is lower than the cost, the materials are measured at the net realizable value, and a provision for decline in the value of inventories is made for the difference.

(iii) Provision for decline in value of inventories is generally made on the basis of individual inventory items; for a large number of inventories with low unit prices, provision is made on the basis of inventory categories.

④ If the factors affecting the value of inventories previously written down have disappeared at the balance sheet date, the amount of the write-down is restored and reversed to the extent of the original provision for decline in value of inventories, and the reversal is recognized in profit or loss for the current period.

18. Assets held for sale

19. Debt investments

20. Other debt investments

See note V.11.

21. Long-term receivables

See note V.11.

22. Long-term equity investments

The Group's long-term equity investments include equity investments in investees over which it exercises control and significant influence and equity investments in joint ventures. Those in which the Company is able to exercise significant influence over the investees are associates of the Company.

(1) Basis for determining common control, significant influence over an investee unit

Common control means control over an arrangement that is shared in accordance with the relevant agreement and where the relevant activities of the arrangement require unanimous agreement of the participants who share control before decisions can be made. In determining whether common control exists, the first step is to determine whether all participants or a combination of participants collectively control the arrangement, and all participants or a group of participants are considered to collectively control an arrangement if all participants or a group of participants must act unanimously in order to decide on activities related to the arrangement. This is followed by a determination of whether decisions on activities related to the arrangement must be made with the unanimous consent of those participants who collectively control the arrangement. If there is a combination of two or more participants that collectively control an arrangement, this does not constitute joint control. Protective rights are not taken into account in determining whether joint control exists.

Significant influence means that the investor has the power to participate in decision-making with respect to the financial and operating policies of the investee unit, but does not control, or share control with other parties over, the formulation of those policies. In determining whether significant influence can be exercised over an investee unit, consideration is given to the impact of the investor's direct or indirect ownership of the investee unit's voting shares and the impact of the investor's and other parties' holdings of current exercisable potential voting rights that would result from a hypothetical conversion to equity in the investee unit, including the impact of the investee unit's issuance of current convertible warrants, share options, and convertible corporate bonds, among others.

When the Group owns, directly or indirectly through subsidiaries, more than 20% (including 20%) but less than 50% of the voting shares of an investee, it is generally considered to have significant influence over the investee, unless there is clear evidence that it cannot participate in the production and operation decision-making of the investee in such cases, and does not exercise significant influence.

(2) Determination of initial investment cost

① Long-term equity investments resulting from business combinations are determined at their investment costs in accordance with the following provisions:

A. In a business combination under the same control, if the consolidating party pays cash, transfers non-cash assets or assumes liabilities as consideration for the combination, the initial investment cost of a long-term equity investment is recognized at the date of the combination as the share of the book value of the equity of the party to be consolidated in the consolidated financial statements of the party ultimately controlling the consolidated financial statements. The difference between the initial investment cost of a long-term equity investment and the carrying value of cash paid, non-cash assets transferred and liabilities assumed is adjusted to capital surplus; if capital surplus is insufficient to cover the difference, it is adjusted to retained earnings;

B. In a business combination under the same control in which the consolidating party issues equity securities as consideration for the combination, the initial investment cost of a long-term equity investment is recognized as the share of the book value of the equity interests of the party being consolidated in the consolidated financial statements of the party ultimately controlling the consolidated financial statements as of the date of the combination. The difference between the initial investment cost of the long-term equity investment and the aggregate nominal value of the shares issued is adjusted to capital surplus, and if capital surplus is insufficient to cover the difference, retained earnings are adjusted;

C. For business combinations not under the same control, the initial investment cost of a long-term equity investment is determined as the cost of the combination based on the fair value of assets given, liabilities incurred or assumed, and equity securities issued at the date of purchase for the purpose of obtaining control over the acquiree. Intermediary expenses incurred by the consolidated party for the business combination, such as auditing, legal services, appraisal and consulting, and other related administrative expenses, are recognized in profit or loss when incurred.

② Long-term equity investments acquired in ways other than those resulting from business combinations shall have their investment costs determined in accordance with the following provisions:

A. Long-term equity investments acquired with cash payments are recognized at 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;

B. Long-term equity investments acquired through the issuance of equity securities are initially recognized at the fair value of the equity securities issued;

C. For long-term equity investments acquired through non-monetary asset exchanges, if the exchange has commercial substance and the fair value of the exchanged assets or the exchanged assets can be measured reliably, the fair value of the exchanged assets and the related taxes and fees shall be regarded as the initial cost of the investment, and the difference between the fair value of the exchanged assets and the book value shall be recognized as profit or loss for the current period; if the non-monetary asset exchanges do not have the above two conditions at the same time, the fair value and related taxes and fees shall be regarded as the initial cost of the investment. If the above two conditions are not met, the initial investment cost is based on the book value of the exchanged assets and related taxes;

D. Long-term equity investments acquired through debt restructuring are recorded at the fair value of the claims relinquished and other costs directly attributable to the assets, such as taxes, and the difference between the fair value of the claims relinquished and the carrying amount is recognized in profit or loss for the current period.

(3) Subsequent measurement and gain/loss recognition methods

Long-term equity investments in which the Group is able to exercise control over the investee are accounted for using the cost method; long-term equity investments in associates and joint ventures are accounted for using the equity method. The Group's equity investments in associates, of which the portion is indirectly held through venture capital organizations, mutual funds, trust companies or similar entities including investment-linked insurance funds, are measured at fair value through profit or loss, and the remaining portion is accounted for using the equity method.

① Cost method

For long-term equity investments accounted for using the cost method, the cost of long-term equity investments is adjusted when additional investments are made or when the investments are recovered; cash dividends or profits declared by the invested entity are recognized as investment income for the current period.

② Equity method

Long-term equity investments accounted for under the equity method are generally accounted for as:

If the investment cost of the Group's long-term equity investment is greater than its share of the fair value of the investee's identifiable net assets at the time of investment, the initial investment cost of the long-term equity investment is not adjusted; if the initial investment cost of the long-term equity investment is less than its share of the fair value of the investee's identifiable net assets at the time of investment, the difference is recognized in profit or loss for the current period and the cost of the long-term equity investment is adjusted at the same time.

The Group 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 long-term equity investments; the Group reduces the carrying value of long-term equity investments accordingly by the portion of profit or cash dividends declared by the investee; other changes in the equity of the investee, except for net profit or loss, other comprehensive income and profit distribution, are adjusted to the carrying value of long-term equity investments and credited to owners' equity. Changes in the equity of the investee other than net profit or loss, other comprehensive income and profit distribution are adjusted to the carrying amount of the long-term equity investment and recognized in equity. In recognizing the share of net profit or loss of the investee, the fair value of the identifiable net assets of the investee at the time of investment acquisition is used as the basis for recognizing the net profit of the investee after making adjustments to the net profit of the investee. If the accounting policies and accounting periods adopted by the investee are different from those of the Group, the financial statements of the investee shall be adjusted in accordance with the Group's accounting policies and accounting periods, and investment income and other comprehensive income, etc. shall be recognized accordingly. Unrealized gains and losses on internal transactions between the Group 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 and losses, and investment gains and losses are recognized on that basis. Unrealized losses on internal transactions between the Group and its investees are recognized in full if they are attributable to asset impairment losses.

If an investee is capable of exercising significant influence or joint control over the investee for reasons such as additional investment, but does not constitute control, the initial investment cost for reclassification to the equity method shall be the sum of the fair value of the previously held equity investment and the cost of the additional investment. If an equity investment previously held is classified as an investment in other equity instruments, the difference between its fair value and book value, as well as the cumulative gain or loss previously recognized in other comprehensive income, shall be transferred from other comprehensive income to retained earnings in the period in which it is reclassified to the equity method of accounting.

If common control or significant influence over an investee is lost due to the disposal of a portion of the equity investment, etc., the remaining equity in the investee after disposal is remeasured at fair value, and the difference between the fair value and the carrying amount at the date of the loss of common control or significant influence is recognized in profit or loss for the current period. Other comprehensive income recognized as a result of the adoption of the equity method of accounting for the original equity investment is accounted for on the same basis as the direct disposal of the related assets or liabilities by the investee unit upon termination of the equity method of accounting.

(4) Impairment testing methods and provision for impairment

For investments in subsidiaries, associates and joint ventures, the method of providing for impairment of assets is described in Note V.30.

23. Investment properties

Investment property
measurement
model not
applicable

24. Fixed assets

(1) Confirmation conditions

Fixed assets are tangible assets with a high unit value that have a useful life of more than one year and are held for use in the production of goods, rendering of services, rental or business management. Fixed assets are recognized at their actual cost at the time of acquisition when the following conditions are simultaneously met:

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

(ii) The cost of the fixed asset can be measured reliably. Subsequent expenditures incurred for a fixed asset are charged to the cost of the fixed asset if they meet the conditions for recognition of a fixed asset; if they do not meet the conditions for recognition of a fixed asset, they are charged to profit or loss as incurred.

(2) Depreciation method

form	Depreciation method	depreciable life	salvage rate	Annual depreciation rate
Houses and buildings	life-cycle averaging (LCA)	30 years	10.00%	3.00%
Production equipment	life-cycle averaging (LCA)	10 years	10.00%	9.00%
electronic equipment	life-cycle averaging (LCA)	5 years	10.00%	18.00%
office equipment	life-cycle averaging (LCA)	5 years	10.00%	18.00%
Transportation equipment	life-cycle averaging (LCA)	5 years	10.00%	18.00%
genius loci	No depreciation			

Note: The land acquired by the Company in Hungary has a freehold and is not depreciated.

For property, plant and equipment for which provision for impairment has been made, the provision for impairment of property, plant and equipment is deducted from the depreciation.

At the end of each year, the Group reviews the useful lives, estimated net residual values and depreciation methods of fixed assets. Where the estimated useful lives differ from the original estimates, the useful lives of the fixed assets are adjusted.

25. Construction in progress

(1) Construction in progress is accounted for in terms of the classification of standing items.

(2) Criteria and point of 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 until the asset is constructed and brought to its intended state of use. This includes construction costs, the original cost of machinery and equipment, other necessary expenditures incurred to bring the construction in progress to its intended state of use, and borrowing costs incurred for borrowings specifically for the project and borrowing costs incurred for general borrowings taken up before the asset reaches its intended state of use. The Group transfers construction in progress to property, plant and equipment when the installation or construction of the project has been completed and has reached its intended state of use. Fixed assets that have reached the intended state of use but have not yet been finalized are transferred to fixed assets from the date of reaching the intended state of use at their estimated value based on the project budget, construction cost or actual cost of the project, and depreciation is provided for in accordance with the Group's policy on depreciation of fixed assets, and then the provisional value is adjusted according to the actual cost after finalizing the final account for the completion of the project, but the amount of depreciation provided for is not adjusted. After the completion of the final accounts, the original provisional value will be adjusted according to the actual cost, but not the depreciation originally provided.

26. Borrowing costs

(1) Recognition principles and capitalization periods for capitalization of borrowing costs

Borrowing costs incurred by the Group for the acquisition, construction or production of assets directly attributable to the assets eligible for capitalization are capitalized to the cost of the related assets when the following conditions are simultaneously met:

(i) Expenditures on assets have been incurred;

(ii) Borrowing costs have been incurred;

(iii) Acquisition and construction or production activities necessary to bring the asset to its intended use have begun. Other interest, discount or premium on borrowings and exchange differences are recognized in profit or loss in the period in which they arise.

The capitalization of borrowing costs shall be suspended if there is an abnormal interruption in the process of acquisition, construction or production of assets eligible for capitalization and the interruption lasts for more than three consecutive months.

Capitalization of borrowing costs ceases when the assets acquired or produced that qualify for capitalization are in a state ready for use or sale; borrowing costs incurred in the future are recognized as expenses in the period in which they are incurred.

(2) Calculation of the capitalization rate of borrowing costs and the amount to be capitalized

If a special loan is borrowed for the purpose of purchasing, constructing or producing an asset eligible for capitalization, the amount of interest expense actually incurred during the period of the special loan, less the amount of interest income earned by depositing the unused borrowed funds in a bank or investment income earned by making a temporary investment, shall be determined as the amount of interest expense capitalized for the special loan.

If the acquisition, construction or production of assets eligible for capitalization occupy general borrowings, the amount of interest to be capitalized on general borrowings is calculated by multiplying the weighted average amount of cumulative asset expenditures in excess of the portion of special-purpose borrowings multiplied by the capitalization rate of the general borrowings occupied to determine the amount of interest to be capitalized on general borrowings. The capitalization rate is determined on the basis of the weighted average interest rate on general borrowings.

27. Biological assets

None.

28. Oil and gas assets

None.

29. Intangible assets

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

① Method of valuation of intangible assets

It is recorded at actual cost at the time of acquisition.

② Useful life and amortization of intangible assets

A. Estimated useful lives of intangible assets with finite useful lives:

sports event	Expected service life	gauge
land use right	50 years	statutory right of use
Patents and know-how	5 years	Determination of useful life by reference to the period over which economic benefits can be realized for the company
hardware	3-10 years	Determination of useful life by reference to the period over which economic benefits can be realized for the company

At the end of each year, the Group reviews the useful lives and amortization methods of intangible assets with finite useful lives. As a result of the review, the useful lives of intangible assets at the end of the period were as follows

The useful lives and amortization methods have not changed from previous estimates.

B. An intangible asset with an indefinite useful life is considered to be an intangible asset with an indefinite useful life if it is not possible to foresee the period over which the intangible asset will generate economic benefits for the enterprise. For intangible assets with indefinite useful lives, the Group reviews the useful lives of intangible assets with indefinite useful lives at the end of each year, and performs an impairment test at the balance sheet date if the useful life is still indefinite after the re-review.

C. Amortization of intangible assets

For intangible assets with finite useful lives, the Group determines their useful lives at the time of acquisition, and uses the straight-line method to systematically and reasonably amortize them over their useful lives, with the amount of amortization charged to current profit or loss according to the items benefited.

Intangible assets with indefinite useful lives are not amortized. The useful lives of intangible assets with indefinite useful lives are reviewed at the end of each year, and if there is evidence that the useful life of an intangible asset is finite, its useful life is estimated and amortized systematically and reasonably over its estimated useful life.

(2) The scope of R&D expenditures and the related accounting treatment

Scope of R&D expenditure

The Group classifies various expenses directly related to the conduct of research and development activities as research and development expenses, including research and development staff remuneration, material consumption expenses, depreciation and long-term amortization expenses, repair expenses, testing and inspection expenses, amortization of intangible assets, consulting services expenses, utilities and fuel expenses, and other expenses.

②Specific criteria for dividing internal R&D projects into research and development phases

A. The Group recognizes the preparation of information and related aspects for further development activities as the research phase, and expenditures in the research phase of intangible assets are charged to current profit or loss as incurred.

B. Development activities carried out after the Group has completed the research phase are treated as the development phase.

(iii) Specific conditions for capitalization of development-phase expenditures

Expenditures in the development phase are recognized as an intangible asset only when both of the following conditions are met: A. It is technically feasible to complete the intangible asset so that it can be used or sold; and B. There is an intention to complete the intangible asset and use or sell it;

C. 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;

D. Sufficient technical, financial and other resources are available to support the completion of the development of the intangible asset and the ability to use or sell the intangible asset; E. Expenditures attributable to the development phase of the intangible asset can be measured reliably.

30. Impairment of long-lived assets

Asset impairment of long-term equity investments in subsidiaries, associates and joint ventures, property, plant and equipment, construction in progress, intangible assets, goodwill, and right-of-use assets (other than inventories, deferred income tax assets, and financial assets) is determined as follows:

The Group determines at the balance sheet date whether there is any indication that an asset may be impaired, and if there is such an indication, the Group estimates its recoverable amount and performs an impairment test. Goodwill arising from business combinations, intangible assets with indefinite useful lives and intangible assets that have not yet reached a useable condition are tested for impairment annually, regardless of whether there is any indication of impairment.

The recoverable amount is determined by the higher of the asset's fair value less costs of disposal and the present value of the asset's estimated future cash flows. The Group estimates the recoverable amount of an asset on an individual basis; if it is difficult to estimate the recoverable amount of an individual asset, the recoverable amount of an asset group is determined on the basis of the asset group to which the asset belongs. An asset group is recognized on the basis of whether the major cash inflows from the asset group are independent of those from other assets or groups of assets.

When the recoverable amount of an asset or a group of assets is less than its carrying amount, the Group writes down its carrying amount to the recoverable amount, and the amount of the write-down is recognized in profit or loss for the current period, and a corresponding provision for asset impairment is also made.

For the purpose of impairment testing of goodwill, the carrying amount of goodwill arising from a business combination is allocated to the relevant asset groups on a reasonable basis from the date of purchase; if it is difficult to allocate the goodwill to the relevant asset groups, the goodwill is allocated to a combination of the relevant asset groups. The relevant asset group or combination of asset groups is the one that can be recognized from the synergy effect of the business combination.

asset group or combination of asset groups that should benefit from it and is not larger than the Group's identified reportable segments.

During the impairment test, if there is an indication of impairment for an 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 the corresponding impairment loss is recognized. Then, an impairment test is performed on the asset group or combination of asset groups that contains goodwill, comparing the carrying amount with the recoverable amount, and if the recoverable amount is lower than the carrying amount, an impairment loss on goodwill is recognized.

Impairment losses on assets, once recognized, are not reversed in subsequent accounting periods.

31. Long-term amortized expenses

Long-term amortized expenses account for 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 more than one year. The Company's long-term amortized expenses are amortized equally over the period of benefit, and the number of years over which each expense is amortized is as follows:

sports event	amortization period
Renovation and remodeling works	3-5 years
shipping container	Amortization based on number of uses
(sth. or sb) else	3-10 years

32. Contractual liabilities

This accrual is presented in the balance sheet as either a contract asset or a contract liability based on the relationship between the fulfillment of performance obligations and payments from customers. Consideration that the Company is entitled to receive for goods transferred or services rendered to customers (and for which the right is dependent on factors other than the passage of time) is presented as a contract asset. Obligations to transfer goods or provide services to customers for which the Company has received or is entitled to receive consideration from the customer are presented as contract liabilities.

The Group's method of determining and accounting for expected credit losses on contract assets are detailed in note V.11.

Contract assets and contract liabilities are presented separately in the balance sheet. Contract assets and contract liabilities under the same contract are presented on a net basis, with net debit balances shown under "contract assets" or "other non-current assets" depending on their liquidity, and net credit balances shown under "contract liabilities" or "other non-current liabilities" depending on their liquidity. "Contract liabilities" or "other non-current liabilities" depending on their liquidity. Contract assets and contract liabilities under different contracts cannot be offset against each other.

33. Employee remuneration

(1) Accounting treatment of short-term remuneration

① Employee basic remuneration (wages, bonuses, allowances and subsidies)

The Group recognizes short-term compensation actually incurred as a liability and recognizes it in profit

or loss in the accounting period in which the employee renders services to the Group, except where other accounting standards require or permit it to be recognized in the cost of an asset.

② Employee benefit expenses

Employee benefit expenses incurred by the Group are recognized in profit or loss or in the cost of related assets, depending on the actual amount incurred. Employee benefit expenses are measured at fair value if they are non-monetary benefits.

(iii) Social insurance premiums such as medical insurance premiums, industrial injury insurance premiums, maternity insurance premiums and housing fund, as well as labor union funds and employee education funds

The Group pays social insurance premiums such as medical insurance premiums, work-related injury insurance premiums, maternity insurance premiums and housing provident fund for its employees, as well as labor union funds and employee education funds withdrawn in accordance with the regulations. In the accounting period in which the employees provide services to the Group, the amount of the corresponding employee remuneration is calculated and determined in accordance with the stipulated basis of calculation and the rate of accrual and a corresponding liability is recognized, which is charged to the current period's profit and loss or the cost of the relevant assets.

④ Short-term paid absences

The Group recognizes employee compensation related to accrued compensated absences when employees render services that increase their future entitlement to compensated absences, measured as the amount of the increase in expected payments due to cumulative unexercised entitlements. The Group recognizes employee compensation related to non-accumulated compensated absences in the accounting period in which the absences actually occur.

⑤ Short-term profit-sharing plan

The Group recognizes the related employee compensation payable if the profit-sharing plan meets the following conditions at the same time: A. The enterprise has a present legal or constructive obligation to pay employee compensation as a result of a past event; B. The amount of the employee compensation payable obligation arising from the profit-sharing plan can be reliably estimated.

(2) Accounting treatment of post-employment benefits

①Set up a withdrawal plan

The Group recognizes a liability for the amount of contributions payable calculated in accordance with the defined contribution plan in the accounting period in which the employee renders service to the Group, which is recognized in profit or loss or in the cost of the related assets.

Under the defined contribution plan, if the full amount of contributions due is not expected to be paid within twelve months after the end of the reporting period of the year in which the employees render the related services, the Group measures the full amount of contributions due by reference to the corresponding discount rate (determined based on the market yields on treasury bonds or high-quality corporate bonds in an active market at the balance sheet date that matches the maturity and currency of the obligations under the defined contribution plan) measures the amount payable to the Employee remuneration.

② Defined benefit plan

A. Determining the present value of defined benefit plan obligations and current service cost

The obligations arising from the defined benefit plans are measured in accordance with the projected unit credit method using unbiased and consistent actuarial assumptions, including the estimation of relevant demographic and financial variables, and the determination of the period over which the relevant obligations will vest. The Group discounts the obligations arising from the defined benefit plans at the appropriate discount rate (based on market yields at the balance sheet date on treasury bills or high-quality corporate bonds in active markets that match the maturity and currency of the defined benefit plan obligations) in order to determine the present value of the defined benefit plan obligations and the current service cost.

B. Recognition of net liabilities or net assets of defined benefit plans

Where there are assets in a defined benefit plan, the Group recognizes the deficit or surplus resulting from the present value of the defined benefit plan obligation less the fair value of the defined benefit plan assets as a net defined benefit plan liability or net asset.

Where a defined benefit plan has a surplus, the Group measures the net assets of the defined benefit plan at the lower of the surplus of the defined benefit plan or the asset limit.

C. Determining the amount to be included in the cost of an asset or in profit or loss for the period

Cost of services, including current service costs, past service costs and settlement gains or losses. Of these, all service costs are recognized in profit or loss, except for current service costs that are required or permitted by other accounting standards to be included in the cost of assets.

Net interest on net liabilities or net assets of defined benefit plans, including interest earnings on plan assets, interest expense on defined benefit plan obligations, and interest on the impact of asset ceilings, is recognized in profit or loss.

D. Determining the amount to be included in other comprehensive income

Changes resulting from the remeasurement of net liabilities or net assets of defined benefit plans, including:

(a) Actuarial gains or losses, i.e., increases or decreases in the present value of previously measured defined benefit plan obligations as a result of actuarial assumptions and experience adjustments;

(b) Return on plan assets, net of amounts included in net interest on net liabilities or net assets of defined benefit plans;

(c) Changes in the impact of the asset ceiling, net of amounts included in net interest on net liabilities or net assets of defined benefit plans.

Changes arising from the remeasurement of net liabilities or net assets of defined benefit plans as described above are recognized directly in other comprehensive income and are not allowed to be reversed to profit or loss in subsequent accounting periods, except that the Group may transfer these amounts recognized in other comprehensive income within equity.

(3) Accounting for termination benefits

Where the Group provides termination benefits to employees, the Group recognizes an employee compensation liability arising from the termination benefits at the earlier of the following and recognizes it in profit or loss for the period:

(1) When an enterprise cannot unilaterally withdraw the severance benefits provided as a result of a plan to terminate labor relations or a proposal for layoffs;

(ii) When an enterprise recognizes costs or expenses related to a reorganization involving the payment of termination benefits.

If the termination benefits are not expected to be fully paid within twelve months after the end of the annual reporting period, they are recognized by reference to the corresponding discount rate (based on the balance sheet date and the defined benefit plan).

(determined by the market yields on treasury bonds or high-quality corporate bonds in an active market that match the maturity and currency of the plan obligation) discounts the amount of the termination benefits and measures employee compensation payable at the discounted amount.

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

① Eligible to set up a withdrawal plan

For other long-term employee benefits provided by the Group to employees, if the Group is eligible for a defined contribution plan, the entire amount of contributions payable is measured as employee compensation payable at the discounted amount.

② Eligible for defined benefit plans

At the end of the reporting period, the Group recognizes employee compensation costs arising from other long-term employee benefits as the following components:

A. Cost of services;

B. Net interest on other long-term employee benefits net liabilities or net assets;

C. Changes arising from the remeasurement of the net liability or net asset for other long-term employee benefits.

To simplify the related accounting treatment, the total net amount of the above items is recognized in profit or loss for the period or in the cost of the related assets.

34. Projected liabilities

(1) Criteria for recognition of projected liabilities

The Group recognizes an obligation related to a contingent event as an estimated liability if it simultaneously meets the following conditions:

① The obligation is a present obligation assumed by the Group;

(ii) It is probable that the fulfillment of the obligation will result in an outflow of economic benefits to the Group;

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

(2) Measurement of projected liabilities

Projected liabilities are measured initially on the basis of the best estimate of the expenditure required to settle the related present obligation, taking into account factors such as the risks and uncertainties associated with the contingency and the time value of money. The carrying amount of the projected liability is reviewed at each balance sheet date. If there is conclusive evidence that the carrying amount does not reflect the current best estimate, the carrying amount is adjusted to the current best estimate.

35. Share-based payment

(1) Types of share-based payments

The Group's share-based payments include cash-settled share-based payments and equity-settled share-based payments.

(2) Methods of determining the fair value of equity instruments

① For shares granted to employees, the fair value is measured at the market price of the Company's shares, adjusted to take into account the terms and conditions under which the shares were granted

(excluding the conditions for exercising the rights other than the market conditions). ④ For stock options granted to employees, the market price is difficult to obtain in many cases. If trading options with similar terms and conditions do not exist, the Company selects the applicable option pricing model to estimate the fair value of the options granted.

(3) Basis for recognizing the best estimate of a viable equity instrument

At each balance sheet date during the waiting period, the company makes a best estimate of the number of equity instruments expected to be exercisable by revising the number of equity instruments expected to be exercisable based on the best estimate made on the basis of the latest available subsequent information such as the change in the number of exercisable employees to make the best estimate of the number of exercisable equity instruments.

(4) Accounting for the implementation of share-based payment plans Cash-settled share-based payments

(i) Cash-settled share-based payments that are exercisable immediately after grant are recognized at the fair value of the liability assumed by the Group at the date of grant in the relevant cost or expense, with a corresponding increase in the liability. The fair value of the liability is also remeasured at each balance sheet date prior to settlement and at the settlement date, with changes recognized in profit or loss.

(ii) For cash-settled share-based payments that are not exercisable until the completion of the services within the waiting period or the fulfillment of specified performance conditions, the services acquired in the current period are expensed as cost or expense and the corresponding liabilities are recognized at the amount of the fair value of the liabilities assumed by the Group on the basis of the best estimate of the feasibility of the services at each balance sheet date during the waiting period.

Equity-settled share-based payments

① Equity-settled share-based payments in exchange for employee services that are exercisable immediately after the grant are recognized at the fair value of the equity instruments at the date of grant in the related cost or expense, with a corresponding increase in capital surplus.

② Equity-settled share-based payments that are exercisable in exchange for employee services only after the completion of the services within the waiting period or the fulfillment of specified performance conditions are recognized as cost or expense and capital surplus at each balance sheet date during the waiting period for the services acquired during the period at the fair value of the equity instruments at the date of grant of the equity instruments, based on the best estimation of the number of equity instruments that will become exercisable.

(5) Accounting for share-based payment plan modifications

When the Group modifies a share-based payment plan, if the modification increases the fair value of the equity instruments granted, it recognizes the increase in services acquired accordingly to the increase in the fair value of the equity instruments; if the modification increases the number of equity instruments granted, it recognizes the increase in the fair value of the equity instruments as an increase in services acquired accordingly. The increase in the fair value of equity instruments is the difference between the fair value of the equity instruments before and after the modification at the date of modification. If the modification reduces the total fair value of the share-based payment or modifies the terms and conditions of the share-based payment plan in a manner that is otherwise unfavorable to the employee, the acquired services continue to be accounted for as if the change had never occurred, unless the Group cancels some or all of the equity instruments granted.

(6) Accounting for termination of share-based payment plans

If the granted equity instruments are canceled or settled during the waiting period (except for cancellation due to failure to meet the feasibility conditions), the Group:

(i) The cancellation or settlement is treated as accelerated viability and the amount that would otherwise be recognized over the remaining waiting period is recognized immediately;

② All payments made to employees upon cancellation or settlement are treated as repurchases of equity, and the excess of the repurchase payment over the fair value of the equity instrument at the date of repurchase is charged to current expense.

If the Group repurchases equity instruments in which its employees have a viable right, it reduces the owner's equity of the enterprise; the excess of the repurchase payment over the fair value of the equity instrument at the date of repurchase is recognized in profit or loss for the current period.

36. Preferred shares, perpetual bonds and other financial instruments

37. Income

Disclosure of accounting policies used for revenue recognition and measurement by type of business

(1) general principle

Revenue is the total inflow of economic benefits arising from the Group's ordinary activities that would result in an increase in shareholders' equity and is not related to the capital invested by shareholders.

The Group recognizes revenue when it has fulfilled its performance obligations under a contract, i.e. when the customer obtains control of the underlying commodity. Acquiring control of the underlying commodity means being able to dominate the use of the commodity and derive substantially all of the economic benefits therefrom.

Where a contract contains two or more performance obligations, the Group apportions the transaction price to each individual performance obligation on the basis of the relative proportions of the individual selling prices of the goods or services promised under each individual performance obligation at the inception date of the contract, and measures revenue on the basis of the transaction price apportioned to each individual performance obligation.

The transaction price is the amount of consideration to which the Group expects to be entitled as a result of the transfer of goods or services to the customer, excluding amounts received on behalf of third parties. In determining the transaction price of a contract, where variable consideration exists, the Group determines the best estimate of the variable consideration on the basis of the expected or most probable amount to be incurred and includes in the transaction price an amount that does not exceed the amount by which it is highly probable that the cumulative recognized revenues will not be materially reversed by the time the related uncertainty is removed. If there is a significant financing element in a contract, the Group determines the transaction price based on the amount payable in cash by the customer as soon as the customer obtains control of the merchandise, and the difference between this transaction price and the contractual consideration is amortized over the term of the contract using the effective interest rate method, and for the period of less than one year between the transfer of control and the customer's payment of the price, the Group does not take into account the financing element.

If one of the following conditions is met, the performance obligation is fulfilled within a certain period of time; otherwise, the performance obligation is fulfilled at a certain point in time:

② Customers acquire and consume economic benefits from the Group's performance at the same time as the Group's performance;

② The customer is able to control the merchandise under construction in the course of the Group's performance;

(iii) Commodities produced in the course of the Group's performance have non-substitutable uses, and the Group is entitled to receive payment for the portion of performance completed to date, cumulatively, throughout the term of the contract.

For performance obligations that are to be fulfilled within a certain period of time, the Group recognizes revenue based on the progress of performance within that period, unless the progress of performance is not reasonably determinable. The Group determines the progress of performance for services rendered in accordance with the input method. When the progress of performance is not reasonably determinable, the Group recognizes revenue on the basis of the amount of costs incurred until the progress of performance is reasonably determinable, provided that the costs incurred by the Group are expected to be reimbursed.

For performance obligations fulfilled at a point in time, the Group recognizes revenue at the point at which the customer obtains control of the related goods. In determining whether a customer has obtained control of goods or services, the Group considers the following indications:

① The Group has a present right to receive payment for the goods or services, which means that the customer has a present obligation to pay for the goods;

② The Group has transferred the legal ownership of the goods to the customer, i.e., the customer has the legal ownership of the goods;

(iii) The Group has physically transferred the merchandise to the customer, i.e., the customer has taken physical possession of the merchandise;

④ The Group has transferred the main risks and rewards of ownership of the commodity to the customer, i.e. the customer has acquired the main risks and rewards of ownership of the commodity;

⑤ The customer has
accepted the item.

Sales Return Terms

For sales with sales return clauses, the Group recognizes revenue at the amount of the consideration it is entitled to receive for transferring the merchandise to the customer when the customer obtains control of the related merchandise, and recognizes a projected liability at the amount expected to be refunded due to the sales return; at the same time, the balance is recognized as an asset, i.e., returnable cost, based on the carrying amount at the time of the transfer of the merchandise that is expected to be returned, net of costs expected to be incurred in recovering the merchandise, including the impairment in the value of the returned merchandise. The balance of the cost of goods returned is recognized as an asset, i.e., the cost of goods returned receivable, and the cost is carried forward based on the carrying value of the transferred merchandise at the time of transfer, net of the cost of the asset mentioned above. At each balance sheet date, the Group re-estimates future sales returns and re-measures the above assets and liabilities.

warranty obligation

In accordance with contractual agreements, legal regulations, etc., the Group provides quality assurance for goods sold and construction work performed. For warranty-type quality assurance, which guarantees to customers that the goods sold meet the established standards, the Group accounts for the warranty in accordance with "Accounting Standard for Business Enterprises (ASBE) No. 13 - Contingencies". For service-type quality assurance where a separate service is provided in addition to guaranteeing to the customer that the goods sold meet the established standards, the Group treats it as a single performance obligation and apportions a portion of the transaction price to the service-type quality assurance based on the relative proportions of the separate selling prices of the goods provided and the service-type quality assurance and recognizes revenue when the customer obtains control of the service. In assessing whether a quality assurance provides a separate service in addition to assuring the customer that the goods sold meet established standards, the Group considers factors such as whether the quality assurance is a statutory

requirement, the duration of the quality assurance and the nature of the Company's commitment to perform the task.

Primary Responsible Persons and Agents

The Group determines whether its status is that of a principally liable person or an agent at the time of entering into a transaction based on whether the Group has control over the goods or services prior to transferring them to the customer. If the Group is able to control the goods or services before transferring them to the customer, the Group is the primary responsible party and recognizes revenue based on the total consideration received or receivable. Otherwise, the Group is the agent and recognizes revenue based on the amount of commission or fee to which it expects to be entitled, which shall be determined as the net amount of the total consideration received or receivable, less the price payable to other related parties, or based on the amount or percentage of the commission established, etc.

Consideration payable to customers

Where there is a consideration payable to a customer in a contract, unless the consideration is for the purpose of obtaining other clearly distinguishable goods or services from the customer, the Group reduces the transaction price by the consideration payable and reduces the current period's revenue at the later of the recognition of the related revenue and the payment (or promise to pay) of the customer's consideration.

Contractual rights not exercised by the customer

When the Group receives advance receipts from customers for sales of goods or services, the Group first recognizes such receipts as a liability and then transfers them to revenue when the related performance obligations have been fulfilled. When the Group's advance receipts do not need to be returned and it is probable that the customer will waive all or part of his/her contractual rights, the Group recognizes the above amounts as revenue in proportion to the pattern of customers' exercise of their contractual rights if the Group expects to be entitled to the amounts related to the contractual rights waived by the customer; otherwise, the Group transfers the relevant balances of the above liabilities to revenues only when it is highly unlikely that the customer will require the fulfillment of the remaining performance obligations. Revenue.

Change of contract

When there is a contractual change in a construction contract between the Group and a customer:

(i) If the contract change adds clearly distinguishable construction services and contract price, and the new contract price reflects the separate selling price of the new construction services, this set

The Mission accounted for this contractual change as a separate contract;

② If a contract change does not fall under the circumstances in (i) above, and if it is possible to clearly distinguish between transferred construction services and non-transferred construction services at the date of the contract change, the Group treats it as a termination of the original contract, and at the same time, combines the unperformed portion of the original contract and the changed portion of the contract into a new contract for accounting purposes;

(iii) If the contract change does not fall under the situation in (i) above, and the construction services transferred and those not transferred at the date of the contract change are not clearly distinguishable, the Group accounts for the changed portion of the contract as an integral part of the original contract, and the resulting impact on recognized revenue is adjusted to current revenue at the date of the contract change.

(2) a concrete method

The Group's specific methods of revenue recognition are as follows: Contracts for the sale of goods

Contracts for the sale of goods between the Group and its customers contain performance obligations for the transfer of goods, which are performance obligations to be fulfilled at a certain point in time.

Revenue recognition for domestic sales is subject to the following conditions: the Group has delivered the product to the customer in accordance with the contractual agreement and the customer has accepted the merchandise, the payment for the merchandise has been received or a collection document has been obtained and the related consideration is probable to be recovered, the major risks and rewards of ownership of the merchandise have been transferred, and the legal title of the merchandise has been transferred;

Revenue recognition of exported products is subject to the following conditions: the Group has declared the products for customs clearance in accordance with the contractual agreements, payment for the goods has been received or proof of receipt has been obtained and the related consideration is probable to be recovered, the principal risks and rewards of ownership of the goods have been transferred, and the legal title of the goods has been transferred.

Different operating models for the same type of business involving different revenue recognition and measurement methods

38. Contract costs

Contract costs are divided into contract performance costs and contract acquisition costs.

Costs incurred by the Group to perform a contract are recognized as an asset as contract performance costs when the following conditions are simultaneously met:

(1) This cost is directly related to a current or anticipated contract that has been awarded and includes direct 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) This cost increases the resources available to the Company to meet its performance obligations in the future.

(3) The cost is expected to be recovered.

Incremental costs incurred by the Group to acquire a contract that are expected to be recovered are recognized as an asset as contract acquisition costs.

Assets related to contract costs are amortized using the same basis as revenue recognition for the goods or services to which the asset relates; however, for contract acquisition costs amortized over a period not

exceeding one year, the Company recognizes them in profit or loss as incurred.

If the carrying amount of an asset related to the cost of a contract is more than the difference between the following two items, the Company will make an allowance for impairment and recognize an asset impairment loss for the excess, and further consider whether an estimated liability for loss contracts should be accrued:

(1) The residual consideration expected to be realized as a result of the transfer of goods or services related to the asset;

(2) The estimated costs to be incurred for the transfer of the relevant goods or services.

If there is a subsequent reversal of the provision for impairment of the above assets, the carrying amount of the asset after the reversal does not exceed the carrying amount of the asset at the date of the reversal, assuming that no provision for impairment had been made.

Contract performance costs recognized as assets are amortized over a period of not more than one year or one normal business cycle upon initial recognition and presented in the item "Inventories", while those amortized over a period of more than one year or one normal business cycle upon initial recognition are presented in the item "Other non-current assets". The amortization period at the time of initial recognition exceeds one year or one normal business cycle, and is shown in the item "Other non-current assets".

Contract acquisition costs recognized as assets with an amortization period of less than one year or one normal business cycle at initial recognition are presented in the item "Other current assets", while those with an amortization period of more than one year or one normal business cycle at initial recognition are presented in the item "Other non-current assets". The amortization period at the time of initial recognition exceeds one year or one normal business cycle, and is shown in the item "Other non-current assets".

39. Government grants

(1) Recognition of government grants

Government grants are recognized only if they simultaneously meet the following conditions:

① The Group is able to meet the conditions attached to government grants;

② The Group is able to receive government grants.

(2) Measurement of government grants

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 of $1.

(3) Accounting for government grants

① Asset-related government grants

Government grants obtained by the Group for the purpose of acquiring, constructing or otherwise forming long-term assets are classified as asset-related government grants. Asset-related government grants are recognized as deferred income and are phased into profit or loss over the useful life of the related assets in a rational and systematic manner. Government grants measured at nominal amounts are recognized directly in profit or loss. If the related assets are sold, transferred, retired or destroyed before the end of their useful lives, the unallocated balance of the related deferred income is transferred to profit or loss in the period in which the assets are disposed of.

(ii) Government grants related to earnings

Government grants other than asset-related government grants are classified as revenue-related government grants. Government grants related to revenues are accounted for as follows:

Deferred income is recognized for the purpose of reimbursing the Group for the related costs and expenses or losses in future periods, and is charged to current profit or loss in the period in which the related costs and expenses or losses are recognized;

Those used to compensate the Group for related costs or losses incurred are recognized directly in profit or loss for the period;

For government grants that contain both asset-related and revenue-related components, the different components are accounted for separately; if it is difficult to distinguish them, the whole is categorized as revenue-related government grants.

Government grants related to the Group's ordinary activities are recognized in other income according to the substance of the economic operations. Government grants that are not related to the Group's ordinary activities are recognized in non-operating income and expenditure.

③Policy-based preferential loan subsidies

Where the finance disburses the subsidized interest rate funds to a lending bank, which provides loans to the Group at a policy preferential interest rate, the actual amount of borrowings received is used as the recorded value of the borrowings, and the related borrowing costs are calculated based on the principal amount of the borrowings and such policy preferential interest rate.

The finance allocates the subsidized interest rate funds directly to the Group, and the Group will offset the corresponding subsidized interest rate against the relevant borrowing costs.

④ Return of government grants

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 deferred revenue balance, the carrying amount of the deferred revenue is reduced, and the excess is recognized in profit or loss for the current period; in other cases, the excess is recognized directly in profit or loss for the current period.

40. Deferred tax assets/deferred tax liabilities

The Group generally recognizes and measures the amount of income tax effects of taxable temporary

differences or deductible temporary differences as deferred income tax liabilities or deferred income tax assets, depending on the temporary differences between the carrying amounts of assets and liabilities and their tax bases at the balance sheet date, using the balance sheet liability method. The Group does not discount deferred income tax assets and deferred income tax liabilities.

(1) Recognition of deferred tax assets

For deductible temporary differences, deductible losses and tax credits that can be carried forward to future years, the amount of the effect on income tax is calculated using the income tax rate in the period in which the difference is expected to reverse and the amount of the effect is recognized as a deferred tax asset to the extent that it is probable that the Group will be able to obtain future taxable income against which the deductible temporary differences, deductible losses and tax credits can be utilized.

Deferred tax assets are not recognized for the amount of income tax effects of deductible temporary differences arising from the initial recognition of assets or liabilities in transactions or events that also have the following characteristics:

A. The transaction was not a business combination;

B. The transaction affects neither accounting profit nor taxable income (or deductible losses)at the time it occurs.

Deferred tax assets are recognized for the amount (and only the amount) of the income tax effects of deductible temporary differences related to investments in subsidiaries, associates and joint ventures when both of the following conditions are met:

A. Temporary differences are likely to reverse in the foreseeable future;

B. It is probable that future taxable income will be available to offset deductible temporary differences.

Deferred tax assets not recognized in prior periods are recognized when, at the balance sheet date, it is probable that sufficient taxable income will be available in future periods to allow deductible temporary differences to be utilized.

At the balance sheet date, the Group reviews the carrying amount of deferred income tax assets. The carrying amount of deferred tax assets is written down to the extent that it is more likely than not that sufficient taxable income will not be available to allow the benefit of the deferred tax assets to be realized in future periods. The write-downs are reversed when it is more likely than not that sufficient taxable income will be available.

(2) Recognition of deferred tax liabilities

The Group measures the income tax effect of all taxable temporary differences at the income tax rates in the periods in which they are expected to reverse and recognizes the amount of such effect as a deferred income tax liability, except in the following cases:

① Deferred tax liabilities are not recognized for the income tax effects of taxable temporary differences arising from the following transactions or events:

A. Initial recognition of goodwill;

B. Initial recognition of an asset or liability arising from a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable income or deductible losses.

② Deferred tax liabilities are generally recognized for the amount of income tax effects of taxable temporary differences associated with investments in subsidiaries, joint ventures and associates, unless both of the following conditions are met:

A. The Company is able to control the timing of the reversal of temporary differences;

B. It is probable that this temporary difference will not reverse in the foreseeable future.

(3) Recognition of deferred tax liabilities or assets for specific transactions or events

① Deferred income tax liabilities or assets related to business combinations

Taxable temporary differences or deductible temporary differences arising from business combinations not under common control are recognized as deferred tax liabilities or deferred tax assets with related deferred tax expense (or benefit) usually adjusted for goodwill recognized in the business combination.

② Items recognized directly in owners' equity

Current and deferred income taxes related to transactions or events that are directly recognized in owners' equity are recognized in owners' equity. The effects of temporary differences on income tax are recognized in equity, including other comprehensive income from changes in the fair value of other debt investments, opening retained earnings adjusted by the retrospective adjustment method for changes in accounting policies or by the retrospective restatement method for differences in corrections of prior period (material) accounting errors, and hybrid financial instruments that have both liability and equity components are recognized in equity upon initial recognition.

(iii) Covered losses and tax credits

A. Covered losses arising from the Group's own operations and tax credits

Deductible losses are losses that are allowed to be offset against taxable income in subsequent years, as determined in accordance with the provisions of the Tax Law. Uncovered losses (deductible losses) and tax credits that can be carried forward to future years in accordance with the provisions of the Tax Act are treated

as deductible temporary differences. When it is probable that sufficient taxable income will be available to utilize the recoverable losses or tax credits in future periods, a corresponding deferred tax asset is recognized to the extent that it is probable that taxable income will be available, and income tax expense in the current income statement is reduced.

B. Uncovered losses of the consolidated enterprise that are recoverable as a result of a business combination

In a business combination, the Group does not recognize the deductible temporary differences of the acquiree that do not qualify for deferred tax asset recognition at the acquisition date. If, within 12 months after the date of purchase, the Group obtains new or further information indicating that the relevant situation at the date of purchase has already existed, and the Group expects that the economic benefits arising from the acquiree's deductible temporary differences at the date of purchase will be realized, the Group will recognize the related deferred tax assets and reduce the goodwill, and if the goodwill is not sufficient to be eliminated, the difference will be recognized in profit or loss. Other than the above, deferred tax assets related to the business combination are recognized and recognized in profit or loss for the current period.

④ Temporary differences resulting from merger offsets

When the Group prepares consolidated financial statements, if temporary differences arise between the carrying amounts of assets and liabilities in the consolidated balance sheet and their tax bases in the taxable entities to which they belong as a result of the offsetting of unrealized gains and losses on internal sales, the Group recognizes deferred tax assets or deferred tax liabilities in the consolidated balance sheet and adjusts income tax expense in the consolidated income statement, except for deferred income tax relating to transactions or events directly attributable to ownership interests and business combinations. events directly attributable to owners' equity and deferred income taxes related to business combinations are recognized in the consolidated balance sheet.

⑤ Equity-settled share-based payments

If the tax law stipulates that pre-tax deduction is allowed for expenses related to share-based payment, during the period in which costs and expenses are recognized in accordance with the accounting standards, the Group calculates the amount of estimated pre-tax deduction based on the information obtained at the end of the accounting period to determine its tax basis and the resulting temporary differences, and recognizes the related deferred income tax if the conditions for recognition are met. Where the amount expected to be deductible before tax in a future period exceeds the costs and expenses recognized in accordance with accounting standards in relation to share-based payments, the income tax effect of the excess shall be recognized directly in owners' equity.

(4) Basis for presentation of deferred tax assets and deferred tax liabilities on a net basis

The Group presents deferred income tax assets and deferred income tax liabilities as net amounts after offsetting when both of the following conditions are met: the Group has the legal right to settle current income tax assets and current income tax liabilities on a net basis;

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 of significance are reversed, the taxable entities involved intend to settle the current income tax assets and liabilities on a net basis or to realize the assets and settle the liabilities simultaneously.

41. Leasing

(1) Identification of leases

At the commencement date of the contract, the Group assesses whether the contract is a lease or contains a lease if one of the parties to the contract has assigned the right to control the use of one or more of the identified assets for a certain period of time in exchange for consideration. To determine whether a contract conveys the right to control the use of an identified asset for a certain period of time, the Group assesses whether the customer under the contract has the right to receive substantially all of the economic benefits arising from the use of the identified asset during the period of use and has the right to dominate the use of the identified asset during that period of use.

(2) Identification of separate leases

If a contract contains several separate leases at the same time, the Group splits the contract and accounts for each separate lease separately. The right to use an identified asset constitutes a separate lease under a contract if the following conditions are simultaneously met: (i) the lessee can profit from the use of the asset on its own or in conjunction with other resources that are readily available; and (ii) there is no high degree of dependence on or affiliation between the asset and other assets under the contract.

(3) Accounting for leases as lessee

At the commencement date of the lease term, the Group recognizes as short-term leases those leases with a term of not more than 12 months that do not include an option to purchase, and recognizes as low-value asset leases those leases that have a lower value when the individual leased asset is a brand-new asset. If the Group subleases or expects to sublease a leased asset, the original lease is not recognized as a low-value asset lease.

For all short-term leases and leases of low-value assets, the Company recognizes the lease payments as part of the cost of the related assets or in profit or loss on a straight-line basis in each period during the lease term.

The Group recognizes right-of-use assets and lease liabilities for leases on the commencement date of the lease term, except for short-term leases and leases of low-value assets, for which simplified treatment is applied as described above.

①Right-to-use assets

A right-of-use asset is the right of the lessee to use the leased asset during the lease term.

At the commencement date of the lease term, the right-of-use asset is initially measured at cost. This cost includes: the amount of the initial measurement of the lease liability;

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;

Initial direct costs incurred by the lessee;

The lessee is expected to incur costs to dismantle and remove the leased asset, to reinstate the site where the leased asset is located, or to restore the leased asset to the condition agreed in the lease terms. The Company recognizes and measures these costs in accordance with the recognition criteria and measurement method for projected liabilities, as described in Note V.24. The aforementioned costs are included in the cost of inventories if they are incurred for the production of inventories.

Depreciation of right-of-use assets is provided on a categorized basis using the average annual life method. Where it is reasonably certain that ownership of the leased asset will be achieved by the end of the lease term, the depreciation rate is determined on the basis of the category of the right-of-use asset and the estimated net salvage value over the estimated remaining useful life of the leased asset; where it is not reasonably certain that ownership of the leased asset will be achieved by the end of the lease term, the depreciation rate is determined on the basis of the category of the right-of-use asset over the shorter of the lease term or the remaining useful life of the leased asset.

Depreciation methods, depreciable lives, salvage rates and annual depreciation rates for each type of right-of-use asset are shown below:

form	Depreciation method	Depreciable life (years)	Residual value rate (%)	Annual depreciation rate (%)
Houses and buildings	life-cycle averaging (LCA)	lease term	-	1/ Lease term
machinery and equipment	life-cycle averaging (LCA)	lease term	-	1/ Lease term

②Lease liabilities

A lease liability should be measured initially at the present value of the lease payments outstanding at the commencement date of the lease term. Lease payments consist of the following five elements:

fixed payments and substantially fixed payments, net of amounts relating to lease incentives, if any;

Variable lease payments that depend on an index or ratio;

The exercise price of the purchase option, provided that the lessee is reasonably certain that it will exercise the option;

Amounts payable for the exercise of the option to terminate the lease, provided that the lease term reflects that the lessee will exercise the option to terminate the lease; amounts expected to be payable based on the residual value of the security provided by the lessee.

The present value of the lease payments is calculated using the interest rate embedded in the lease as the discount rate, or if the interest rate embedded in the lease cannot be determined, the Company's incremental borrowing rate is used as the discount rate. The difference between the lease payments and their present value is recognized as unrecognized financing expense, and interest expense is recognized in profit or loss over the lease term at the rate that discounts the present value of the lease payments recognized. Variable lease payments that are not included in the measurement of the lease liability are recognized in profit or loss when they are actually incurred.

Subsequent to the commencement date of the lease term, when there is a change in the substantive fixed payments, a change in the amount expected to be payable for the residual value of the guarantee, a change in the indexes or ratios used to determine the lease payments, or a change in the appraisal results or actual exercise of the option to purchase, renew or terminate the lease, the Group remeasures the lease liability based on the present value of the lease payments after the change and adjusts the carrying value of the right-

of-use asset accordingly. The carrying amount of the right-of-use asset is adjusted accordingly.

(4) Accounting for leases as lessor

At the inception date of a lease, the Group classifies leases that transfer substantially all the risks and rewards incidental to ownership of the leased asset as finance leases, and all other leases as operating leases.

①Operating lease

The Group recognizes lease receipts as rental income on a straight-line basis in each period of the lease term, and the initial direct costs incurred are capitalized and apportioned on the same basis as the rental income recognition and recognized in profit or loss in the current period. Variable lease payments made by the Company in connection with operating leases that are not recognized as lease receipts are recognized in profit or loss when they are actually incurred.

②Financial leasing

At the inception date of a lease, the Group recognizes a finance lease receivable based on the net investment in the lease (the sum of the unguaranteed residual value and the present value of the lease receipts not yet received at the inception date of the lease discounted at the interest rate embedded in the lease) and derecognizes the asset under a finance lease. During each period of the lease term, the Group calculates and recognizes interest income at the interest rate embedded in the lease.

Variable lease payments acquired by the Group that are not included in the measurement of the net investment in leases are recognized in profit or loss when they are actually incurred.

(5) Accounting for lease modifications

① Lease modification as a separate lease

The Group accounts for a lease modification as a separate lease if the lease modification occurs and both of the following conditions are met: A. the lease modification expands the scope of the lease by increasing the right to use one or more leased assets; and B. the consideration for the increase is equal to the separate price of the portion of the lease that expands the scope of the lease adjusted for the circumstances of that contract.

② Lease modification not treated as a separate lease

A. The Group as lessee

On the effective date of a lease modification, the Group remeasures the lease liability by redefining the lease term and discounting the modified lease payments using a revised discount rate. In calculating the present value of the changed lease payments, the lease implicit rate for the remaining lease term is used as the discount rate; if the lease implicit rate for the remaining lease term cannot be determined, the incremental borrowing rate at the effective date of the lease change is used as the discount rate.

The following scenarios are distinguished for accounting for the effect of the above lease liability adjustments:

- If a lease modification results in a reduction in the scope of the lease or a shortening of the lease term, the carrying amount of the right-of-use asset is reduced and the gain or loss related to partial or complete termination of the lease is recognized in profit or loss for the current period;
- Other lease changes, adjusting the carrying value of the right-of-use asset accordingly.

B. The Group as lessor

When an operating lease is changed, the Group accounts for it as a new lease from the effective date of the change, and the amount of lease receipts received in advance or receivable relating to the lease before the change is regarded as the amount of receipts under the new lease.

If a lease modification is not accounted for as a separate lease, the Group treats the modified lease as follows: if the lease modification is effective on the commencement date of the lease and the lease would have been classified as an operating lease, the Group accounts for the lease as a new lease starting from the effective date of the lease modification and uses the net investment in the lease prior to the effective date of the lease modification as the carrying value of the leased asset. If the lease modification is effective on the lease commencement date and the lease would be classified as a finance lease, the Group accounts for the lease in accordance with the provisions on modification or renegotiation of contracts.

(6) sale-and-leaseback

The Company evaluates to determine whether the transfer of assets in a sale and leaseback transaction is a sale in accordance with Note V.37.

① The Group as seller (lessee)

If the transfer of an asset in a sale and leaseback transaction does not constitute a sale, the Group continues to recognize the transferred asset and at the same time recognizes a financial liability equal to the transfer proceeds, and accounts for the financial liability in accordance with Note V.11. If the asset transfer is a sale, the Group measures the right-of-use asset resulting from the sale and leaseback at the portion of the original asset's carrying amount that relates to the right of use acquired by the leaseback, and recognizes the related gain or loss only for the right transferred to the lessor.

② The Group as buyer (lessor)

If the transfer of an asset in a sale and leaseback transaction is not a sale, the Group does not recognize the transferred asset, but recognizes a financial asset equal to the transfer proceeds and accounts for the financial asset in accordance with Note V.11. If the transfer of the asset is a sale, the Group accounts for the

purchase of the asset in accordance with other applicable corporate accounting standards and for the lease of the asset.

42. Other significant accounting policies and accounting estimates

(1) hedge accounting

① Classification of Hedging

The Group categorizes hedges into fair value hedges, cash flow hedges and hedges of net investment in foreign operations.

A. A fair value hedge is a hedge of the exposure to changes in the fair value of a recognized asset or liability, a firm commitment that has not yet been recognized, or a component of one of these items. This fair value change arises from a specific risk and will affect the profit or loss or other comprehensive income of the enterprise.

B. A cash flow hedge is a hedge of the exposure to changes in cash flows. The change in cash flows arises from specific risks associated with a recognized asset or liability, a highly probable forecast transaction, or a component of one of the above items that will affect the profit or loss of the enterprise.

C. Hedges of net investment in foreign operations are hedges of the foreign exchange risk exposure of net investment in foreign operations. The hedged risk in a hedge of a net investment in a foreign operation is the translation difference between the local currency of account of the foreign operation and the local currency of account of the parent company.

② Hedging instruments and hedged items

Hedging instruments, which are financial instruments designated by the Group for the purpose of hedging and whose changes in fair value or cash flows are expected to offset changes in the fair value or cash flows of the hedged item, include:

A. Derivatives at fair value through profit or loss, except for signed-out options. A signed-out option can be used as a hedging instrument only if it is a hedge of a purchased option (including a purchased option embedded in a hybrid contract). Derivatives embedded in hybrid contracts that are not unbundled cannot be used as separate hedging instruments.

B. Non-derivative financial assets or non-derivative financial liabilities at fair value through profit or loss, except for financial liabilities designated as at fair value through profit or loss with changes in fair value arising from changes in their own credit risk recognized in other comprehensive income.

Self-equity instruments are not financial assets or financial liabilities and cannot be used as hedging instruments.

A hedged item is an item that exposes the Group to changes in fair value or cash flows that can be reliably measured and is designated as hedged. The Group designates the following individual items, combinations of items or components thereof as hedged items:

A. Recognized assets or liabilities.

B. Firm commitments that have not yet been confirmed. A firm commitment is a legally binding agreement to exchange a specified quantity of resources for an agreed price at a specified future date or period.

C. Anticipated transactions that are highly probable. Anticipated transactions are those that have not been committed to but are expected to occur. D. Net investment in foreign operations.

The above project components are those that are less than the change in the fair value or cash flows of the project as a whole, and the Group has designated the following project components, or combinations thereof, as hedged items:

A. The portion of the change in the fair value or cash flows of the project as a whole that is attributable solely to one or more specific risks (risk component) This risk component should be separately identifiable and reliably measurable based on an assessment in a particular market environment. The risk component also includes the portion of the change in the fair value or cash flows of the hedged item that is only above or below a specified price or other variable.

B. Cash flows from one or more selected contracts.

C. A component of the notional amount of a project, i.e., a specific portion of the overall amount or volume of the project, which may be either a proportionate portion of the project as a whole or a portion of a level of the project as a whole. If a component of a level contains an early repayment right and the fair value of that early repayment right is affected by changes in the hedged risk, that level shall not be designated as the hedged item for the purposes of fair value hedging, except to the extent that the effect of that early repayment right is included in the measurement of the fair value of the hedged item.

(iii) Assessment of hedging relationships

At the inception of a hedging relationship, the Group has a formal designation of the hedging relationship and prepares a formal written document that describes the hedging relationship, risk management objectives and risk management strategy. This documentation sets out the hedging instrument, the hedged item, the nature of the risk being hedged and the Group's approach to assessing hedge effectiveness. Hedge effectiveness is the extent to which changes in the fair value or cash flows of the hedging instrument offset the fair value or cash flows of the hedged item arising from the hedged risk. Such hedges are continuously evaluated for hedge effectiveness at the initial designation date and in subsequent periods.

The Group terminates the use of hedge accounting if the hedging instrument has expired, been sold, contractually terminated or exercised (except that rollovers or replacements that are part of the hedging strategy are not treated as having expired or contractually terminated) or if the hedging relationship no longer meets the risk management objectives due to a change in the risk management objectives, or if an economic relationship no longer exists between the hedged item and the hedging instrument, or if the value resulting from the economic relationship between the hedged item and the hedging instrument The Group terminates the application of hedge accounting when the effect of credit risk begins to dominate in the changes, or the hedge no longer meets the other conditions of the hedge accounting method.

The Group rebalances a hedging relationship if the hedging relationship no longer meets the hedge effectiveness requirements due to the hedge ratio, but the risk management objective for designating the hedging relationship has not changed.

④ Recognition and measurement

If the conditions for applying hedge accounting methods are met, they are treated as follows:

A. fair value hedge

Gains or losses arising from hedging instruments are recognized in profit or loss. Gains or losses arising from hedging instruments are recognized in other comprehensive income if the hedged item is an investment (or component of an investment) in a non-trading equity instrument that is designated as at fair value through other comprehensive income. Gains or losses arising from the hedged item's exposure to the hedging risk are recognized in profit or loss, and the carrying amount of the recognized hedged item that is not measured at fair value is adjusted. If the hedged item is an investment in a non-trading equity instrument (or a component thereof)that is designated as at fair value through other comprehensive income, the gain or loss arising from the hedged risk exposure is recognized in other comprehensive income, and its carrying amount has been measured at fair value and no adjustment is required.

For fair value hedges relating to financial instruments (or components thereof) measured at amortized cost, adjustments to the carrying amount of the hedged item are amortized to current profit or loss at the effective interest rate recalculated at the date when amortization begins. This amortization date may begin at the date of the adjustment and shall not be later than the point at which the hedged item is terminated for the purpose of making adjustments to the hedging gains and losses. If the hedged item is a financial asset (or its component) at fair value through other comprehensive income, the cumulative recognized hedging gains or losses are amortized in the same manner and recognized in profit or loss for the current period, but the carrying amount of the financial asset (or its component) is not adjusted.

If the hedged item is a firm commitment (or a component of a firm commitment) that has not yet been recognized, the cumulative change in the fair value of the hedged item attributable to the hedged risk subsequent to the designation of the hedging relationship shall be recognized as an asset or a liability, and the related gain or loss shall be recognized in profit or loss for the current period. When an asset is acquired or a liability is assumed as a result of the performance of a firm commitment, the initial recognition amount of the asset or liability shall be adjusted to include the cumulative change in fair value of the hedged item recognized.

B. cash flow hedge

The portion of the gain or loss on the hedging instrument that is attributable to the effectiveness of the hedge is recognized in other comprehensive income as a reserve for cash flow hedges, and the portion that is attributable to the ineffectiveness of the hedge is recognized in other comprehensive income (i.e. net of other gains or losses recognized in other comprehensive income) current profit or loss. The amount of the cash flow hedge reserve is determined as the lower of: ① the cumulative gain or loss on the hedging instrument from the beginning of the hedge. (ii) the cumulative change in the present value of estimated future cash flows of the hedged item since the beginning of the hedge.

If the forecast transaction being hedged is subsequently recognized as a non-financial asset or non-financial liability, or if the forecast transaction for the non-financial asset or non-financial liability results in a firm commitment for which fair value hedge accounting is applied, the amount of the cash flow hedging reserve that would otherwise have been recognized in other comprehensive income is reversed to the amount initially recognized for the asset or liability. The remaining cash flow hedges are transferred out of the cash flow hedge reserve recognized in other comprehensive income to profit or loss in the same period in which the expected cash flows to be hedged affect profit or loss, if a sale is expected to occur.

C. Hedges of net investment in foreign operations

For hedges of a net investment in a foreign operation, the portion of the gain or loss on the hedging instrument that is an effective hedge is recognized directly in other comprehensive income. The portion of the gain or loss from the hedging instrument that is an ineffective hedge is recognized in profit or loss for the current period. Upon disposal of a foreign operation, the above-mentioned gains or losses on hedging instruments reflected in other comprehensive income are reversed and recognized in profit or loss for the current period.

(2) Repurchase of company shares

(i) In the event that the Company submits for approval in accordance with legal procedures a capital reduction by means of the acquisition of the Company's shares, the capital stock shall be reduced by the total nominal value of the shares to be canceled, and the owner's equity shall be adjusted by the difference between the price paid for the shares repurchased (including transaction costs) and the nominal value of the shares, and the portion of the amount in excess of the total nominal value shall be offset against the capital surplus (equity premium) surplus and unappropriated earnings in the same order of priority; and if it is less than the total nominal value, the portion less than the total nominal value shall be increased by the following amount Capital surplus (share premium)

② Shares repurchased by the Company are managed as treasury stock until they are canceled or transferred, and all expenditures for the repurchased shares are transferred to the cost of treasury stock.

(iii) When treasury stock is transferred, the portion of the transfer proceeds that is higher than the cost of treasury stock is added to capital surplus (capital premium); the portion that is lower than the cost of treasury stock is reduced by capital surplus (capital premium) surplus, and unappropriated retained earnings, in that order.

(3) restricted stock

Under the Share Incentive Scheme, the Group grants restricted shares to the incentive recipients, who subscribe for the shares first, and if the unlocking conditions stipulated in the Share Incentive Scheme are not subsequently fulfilled, the Group repurchases the shares at a pre-agreed price. If the restricted shares issued to employees have fulfilled the registration and other capital increase procedures in accordance with the relevant regulations, on the date of grant, the Group recognizes share capital and capital surplus (share premium)based on the subscription monies received from employees; it also recognizes treasury stock and other payables in respect of the repurchase obligation.

(4) fair value measurement

Fair value is the price that a market participant would receive to sell an asset or pay to transfer a liability in an orderly transaction occurring at the measurement date. The Group measures the fair value of the relevant asset or liability at the price in the principal market, and where no principal market exists, the Company measures the fair value of the relevant asset or liability at the price in the most advantageous market.

the fair value of the asset or liability in question. The Company uses assumptions that market participants would use to maximize their economic benefits in pricing the asset or liability.

The principal market is the market in which the relevant asset or liability is traded in the greatest volume and with the highest degree of activity; the most advantageous market is the market in which the relevant asset can be sold for the highest amount or the relevant liability can be transferred for the lowest amount, taking into account transaction costs and transportation costs.

For financial assets or financial liabilities for which an active market exists, the Group uses quoted prices in an active market to determine their fair values. If there is no active market for a financial instrument, the Group uses valuation techniques to determine its fair value.

Where a non-financial asset is measured at fair value, consideration is given to the ability of a market participant to generate economic benefits from the use of the asset for its optimal purpose or to generate economic benefits from the sale of the asset to another market participant that is able to use the asset for its optimal purpose.

① Valuation techniques

The Group employs valuation techniques that are appropriate in the circumstances of the period and supported by sufficient available data and other information. The valuation techniques used mainly include the market approach, the income approach and the cost approach. The Group measures fair value using a methodology that is consistent with one or more of these valuation techniques. Where more than one valuation technique is used to measure fair value, the Group considers the reasonableness of the results of each valuation and selects the amount that best represents the fair value under current circumstances as the fair value.

The Group prioritizes the use of relevant observable inputs in the application of valuation techniques and uses unobservable inputs only when the relevant observable inputs are not available or practicable to obtain. Observable inputs are inputs that can be obtained from market data. The inputs reflect the assumptions used by market participants in pricing the underlying asset or liability. Unobservable inputs are inputs that cannot be obtained from market data. The inputs are based on the best available information about the assumptions used by market participants in pricing the underlying asset or liability.

② Fair value hierarchy

The Group categorizes the inputs used in fair value measurements into three levels and uses level 1 inputs first, level 2 inputs second and level 3 inputs last. Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that are available at the measurement date. Level 2 inputs are inputs other than level 1 inputs that are observable for the underlying asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the underlying asset or liability.

43. Significant accounting policies and changes in accounting estimates

(1) Changes in significant accounting policies

☑Applicable ☐Not Applicable

Unit: Yuan

What and why changes in accounting policies	Name of statement item materially affected	Amount of impact
On November 30, 2022, the Ministry of Finance issued Accounting Standards Interpretation No.16 (Caixin). [2022] No. 31, hereinafter referred to as Interpretation No. 16), "Regarding the assets and liabilities related to single transactions arising from	The implementation of the relevant provisions of ASBE Interpretation No. 16 (Caijing [2022] 31) did not have a significant impact on the Group's financial	0.00

Effective January 1, 2023, "Accounting for Deferred Income Taxes Not Subject to Initial Recognition Exemption" is effective; The implementation of the relevant provisions of Interpretation 16 did not have a material impact on the financial statements of the Company for the reporting period.	Interpretation 16 did not have a material impact on the financial statements of the Company for the reporting period.	

(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

44. Other

VI. Taxes

1. Major tax types and rates

tax types	taxable basis	duty rate
value-added tax (VAT)	taxable income	27%, 19%, 13%, 9%, 7%, 6%
Urban maintenance and construction tax	Amount of turnover tax payable	7%
corporate income tax	taxable income	table below

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

Name of taxable entity	Income tax rate
Company	15%
Jinyuan Automation	15%
Everest Power	15%
Eversheds Sainz	25%
Vouant	15%
Jingmen Genesis	15%
Huizhou Tronergy	25%
Billion Weft Collective Energy (BWCE), Chinese company specializing in energy conservation	15%
EVEREST Energy Storage	15%
Billionaire's Asia	8.25%, 16.5% [Note: EVA Asia is a subsidiary of the Group registered in Hong Kong. According to the Hong Kong tax regulations, the Hong Kong and China profits tax rate applies to the portion of the assessable income up to HK$2,000,000, and the Hong Kong and China profits tax rate applies to the portion of the assessable income over HK$2,000,000, which is 16.5%]
EVERYWHERE HONG KONG	16.5%
Ningbo Chuangneng	25%
Billion Wealth International	Federal tax (taxed in segments based on total profit)
Huizhou Yiwei Power	15%
Brilliance Lincean (Taiwanese company)	25%
Jinhai Lithium	15%
Eversheds Germany	15%
Chengdu LiWei Lithium	25%
Qinghai Yiwei	25%
Yuxi Yiwei	25%
Qujing Yiwei	25%
Hungary	9%
Billionwell Malaysia	24%
Shenyang Yiwei	25%
Chengdu Yiwei Power	25%
Yijie lithium	25%

EVEREST SINGAPORE	17%
Billionaire Ireland	12.5%
EVERYWHERE USA	Federal 21%, cantons range from 1%-12%

2. Tax incentives

(1) On December 28, 2023, the Company obtained the Certificate of High and New Technology Enterprise No. GR202344005054 jointly issued by Guangdong Provincial Department of Science and Technology, Guangdong Provincial Department of Finance and Guangdong Provincial Taxation Bureau of the State Administration of Taxation for a validity period of three years. from 2023 to 2025, the Company will pay a reduced enterprise income tax of 15%.

(2) On December 28, 2023, Jinyuan Automation obtained a certificate issued by the Guangdong Provincial Department of Science and Technology, the Guangdong Provincial Department of Finance, and the Guangdong Provincial Taxation Bureau of the State Administration of Taxation. GR202344005251 "High and New Technology Enterprise Certificate" issued, valid for three years. 2023 to 2025 Jinyuan Automation Enterprise Income Tax is reduced by 15%. Payment.

(3) On October 12, 2022, YWD was recognized as a high-tech enterprise in Hubei Province for the year 2022, and the "Certificate of High-tech Enterprise" is No. GR202242001542, valid for three years. 2022 to 2024, YWD's enterprise income tax is reduced by 15%.

(4) On November 15, 2021, Fu Ante obtained the "High and New Technology Enterprise Certificate" issued jointly by Hubei Provincial Science and Technology Department, Hubei Provincial Department of Finance and Hubei Provincial Taxation Bureau of the State Administration of Taxation, with a validity period of three years, and from 2021 to 2023, Fu Ante's enterprise income tax was reduced to 15%.

(5) On October 16, 2023, Jingmen Chuangneng obtained the Certificate of High and New Technology Enterprise No. GR202342009968 jointly issued by Hubei Provincial Science and Technology Department, Hubei Provincial Department of Finance and Hubei Provincial Taxation Bureau of the State Administration of Taxation for a validity period of three years, and the enterprise income tax of Jingmen Chuangneng for the years from 2023 to 2025 was reduced to 15%.

(6) On December 28, 2023, Huizhou Enerchina obtained the Certificate of High and New Technology Enterprise (高新技術企業) issued jointly by Guangdong Provincial Department of Science and Technology, Guangdong Provincial Department of Finance and Guangdong Provincial Tax Bureau of the State Administration of Taxation, with a validity period of three years, and the enterprise income tax of Huizhou Enerchina from 2023 to 2025 was reduced to 15%.

(7) On December 20, 2021, EVERGREEN obtained the Certificate of High and New Technology Enterprise (高新技术企業) issued jointly by Guangdong Provincial Department of Science and Technology, Guangdong Provincial Department of Finance and Guangdong Provincial Tax Bureau, which is valid for three years, and from 2021 to 2023, EVERGREEN will be subject to a reduction of 15% in enterprise income tax.

(8) On October 16, 2023, EVA Energy obtained the "High and New Technology Enterprise Certificate" with the number of GR202342000468 jointly issued by Hubei Provincial Department of Science and Technology, Hubei Provincial Department of Finance and Hubei Provincial Taxation Bureau of the State Administration of Taxation for a validity period of three years, and the enterprise income tax of EVA Energy for the years from 2023 to 2025 was reduced to 15%.

(9) According to the State Administration of Taxation (SAT), from January 1, 2011 to December 31, 2030, enterprises in the encouraged industries located in the western region will be subject to a reduced rate of 15%.

In fiscal year 2023, Jinhai Lithium complied with the preferential policies on enterprise income tax for western development and paid enterprise income tax at a rate of 15%.

3. Other

VII. Notes to the consolidated financial statements

1. Currency funds

Unit: Yuan

sports event	Closing balance	Opening balance
(accountancy)	101,520.11	62,391.13
a bank account	9,875,543,902.65	7,207,948,290.79
Other monetary funds	630,563,127.29	1,770,694,714.91
add up the total	10,506,208,550.05	8,978,705,396.83
Of which: total deposits abroad	330,348,212.48	294,377,525.54

Other notes:

At the end of the year, the balance of other monetary funds of RMB630,563,127.29 was mainly due to the deposit of RMB603,127,074.22 for the issuance of bills, the balance of RMB11,466,788.75 for the securities and futures account, and the balance of funds deposited in the third-party platform of RMB15,969,264.32. Among them, the note deposit of $603,127,074.22 is not presented as cash and equivalents in the statement of cash flows.

2. Financial assets held for trading

Unit: Yuan

sports event	Closing balance	Opening balance
Financial assets at fair value through profit or loss	3,152,615,500.00	3,360,354,460.00
Among them:		
structured deposit	3,140,000,000.00	3,360,000,000.00
forward exchange contract	12,615,500.00	354,460.00
Among them:		
add up the total	3,152,615,500.00	3,360,354,460.00

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: Yuan

sports event	Closing balance	Opening balance
banker's acceptance	1,577,866,336.62	1,369,338,734.57
commercial promissory note	190,000,000.00	57,285,000.00
letter of credit		3,665,568.16
add up the total	1,767,866,336.62	1,430,289,302.73

(2) Disclosure by bad debt accrual method

Unit: Yuan

form	Closing balance			Opening balance		
	Carrying amount	provision for bad debts	book	Carrying amount	provision for bad	book

					value			debts		value
	sum of money	proportions	sum of money	Percentage of accruals		sum of money	proportions	sum of money	Percentage of accruals	

Among them:										
Notes receivable with bad debt provision by portfolio	1,777,866,336.62	100.00%	10,000,000.00	0.56%	1,767,866,336.62	1,433,304,302.73	100.00%	3,015,000.00	0.21%	1,430,289,302.73
Among them:										
Banker's acceptance portfolio	1,577,866,336.62	88.75%			1,577,866,336.62	1,369,338,734.57	95.54%			1,369,338,734.57
Commercial Acceptances Portfolio	200,000,000.00	11.25%	10,000,000.00	5.00%	190,000,000.00	60,300,000.00	4.21%	3,015,000.00	5.00%	57,285,000.00
letter of credit						3,665,568.16	0.26%			3,665,568.16
add up the total	1,777,866,336.62	100.00%	10,000,000.00	0.56%	1,767,866,336.62	1,433,304,302.73	100.00%	3,015,000.00	0.21%	1,430,289,302.73

Allowance for bad debts by portfolio: commercial promissory notes

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals
Commercial Acceptances Portfolio	200,000,000.00	10,000,000.00	5.00%
add up the total	200,000,000.00	10,000,000.00	

A description of the basis for determining the portfolio:

If the allowance for bad debts on notes receivable is based on a general model of expected credit losses:

☐ Applicable ☑ Not applicable

(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	
Commercial Acceptances Portfolio	3,015,000.00	6,985,000.00				10,000,000.00
add up the total	3,015,000.00	6,985,000.00				10,000,000.00

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

☐ Applicable ☑ Not applicable

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

Unit: Yuan

sports event	Amount pledged at the end of the period
banker's acceptance	21,420,000.00
add up the total	21,420,000.00

(5) 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
banker's acceptance		1,260,541,794.05
commercial promissory note		200,000,000.00
add up the total		1,460,541,794.05

(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 the amount arises from a connected transaction

Note on write-off of notes receivable:

5. Accounts receivable

(1) Disclosure by age

Unit: Yuan

age of accounts	Closing book balance	Opening balance
Up to and including 1 year	13,037,116,493.92	9,865,137,648.34
Of which: less than 6 months	12,562,858,136.97	9,734,147,539.59
7-12 months	474,258,356.95	130,990,108.75
1 to 2 years	75,641,292.47	21,084,706.93
2 to 3 years	4,269,497.75	31,110,985.63
More than 3 years	59,495,486.05	172,640,133.36
Of which: 3 to 4 years	6,297,827.10	12,873,639.12
4 to 5 years	9,309,737.26	58,396,482.34
More than 5 years	43,887,921.69	101,370,011.90
add up the total	13,176,522,770.19	10,089,973,474.26

(2) Disclosure by bad debt accrual method

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						106,370,776.07	1.05%	95,504,959.52	89.78%	10,865,816.55
Among them:										
Accounts receivable with provision for bad debts by portfolio	13,176,522,770.19	100.00%	748,989,022.69	5.68%	12,427,533,747.50	9,983,602,698.19	98.95%	583,662,596.32	5.85%	9,399,940,101.87
Among them:										
Accounts receivable from customers	13,138,435,469.46	99.71%	748,989,022.69	5.70%	12,389,446,446.77	9,959,635,675.02	98.71%	583,662,596.32	5.86%	9,375,973,078.70
Due from government departments	38,087,300.73	0.29%			38,087,300.73	23,967,023.17	0.24%			23,967,023.17
add up the total	13,176,522,770.19	100.00%	748,989,022.69	5.68%	12,427,533,747.50	10,089,973,474.26	100.00%	679,167,555.84	6.73%	9,410,805,918.42

Provision for bad debts by portfolio: Trade receivables from customers

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals
Within 1 year	13,004,045,633.19	673,233,817.27	5.18%
Of which: less than 6 months	12,543,414,921.84	627,170,746.13	5.00%
7-12 months	460,630,711.35	46,063,071.14	10.00%
1 to 2 years	70,624,852.47	14,124,970.49	20.00%
2 to 3 years	4,269,497.75	2,134,748.88	50.00%
More than 3 years	59,495,486.05	59,495,486.05	100.00%
add up the total	13,138,435,469.46	748,989,022.69	

A description of the basis for determining the portfolio:

The criteria for recognizing and describing the

provision for bad debts on a portfolio basis are described in Note V.11. In the case of the provision for bad debts on accounts receivable based on the general model of expected credit losses, the provision for bad debts on accounts receivable is based on the general model of expected credit losses:

☐ Applicable ☑ Not applicable

(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	
Accounts receivable that are individually significant and for which a separate provision for bad debts has been made	95,504,959.52			95,504,959.52		
Accounts receivable with bad debt provision based on a combination of credit risk characteristics	583,662,596.32	170,066,156.07	-17,355.64	4,757,085.34		748,989,022.69

add up the total	679,167,555.84	170,066,156.07	-17,355.64	100,262,044.86		748,989,022.69

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

(4) Actual accounts receivable written off during the period

Unit: Yuan

sports event	Amount written off
Accounts receivable actually written off	100,262,044.86

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
Anhui Oppenbach New Energy Technology Co.	payment for goods	42,292,608.55	The company has been written off	Internal approval process	clogged
Leadway Motors Ltd.	payment for goods	53,212,350.97	Debt restructuring implementation completed	Internal approval process	clogged
add up the total		95,504,959.52			

Accounts receivable write-off instructions:

(5) Top five accounts receivable and contract assets with closing balances, grouped by party owed money

Unit: Yuan

Name of unit	Closing balance of accounts receivable	Closing balance of contractual assets	Closing balance of accounts receivable and contract assets	Percentage of combined accounts receivable and contract assets closing balance	Closing balance of provision for bad debts on accounts receivable and impairment of contract assets
first place	1,312,651,721.10		1,312,651,721.10	9.79%	66,957,712.96
second place	988,432,105.46		988,432,105.46	7.37%	49,421,605.27
third place	741,405,176.63		741,405,176.63	5.53%	37,070,258.84

fourth place	612,894,542.04		612,894,542.04	4.57%	30,644,727.11
fifth place	545,468,267.47		545,468,267.47	4.07%	27,273,413.37
add up the total	4,200,851,812.70		4,200,851,812.70	31.32%	211,367,717.55

6. Contractual assets

(1) Status of contract assets

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying amount	provision for bad debts	book value	Carrying amount	provision for bad debts	book value
Unexpired warranty deposits	234,023,799.37	11,701,189.97	222,322,609.40	200,589,137.29	10,029,456.90	190,559,680.39

add up the total	234,023,799.37	11,701,189.97	222,322,609.40	200,589,137.29	10,029,456.90	190,559,680.39

(2) Amount of and reasons for significant changes in book value during the reporting period

Unit: Yuan

sports event	Amount of change	Reason for change

(3) Disclosure by bad debt accrual method

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	make provision for (capital requirements) proportions	
Among them:										
Provision for bad debts by portfolio	234,023,799.37	100.00%	11,701,189.97	5.00%	222,322,609.40	200,589,137.29	100.00%	10,029,456.90	5.00%	190,559,680.39
Among them:										
Unexpired warranty deposits	234,023,799.37	100.00%	11,701,189.97	5.00%	222,322,609.40	200,589,137.29	100.00%	10,029,456.90	5.00%	190,559,680.39
add up the total	234,023,799.37	100.00%	11,701,189.97	5.00%	222,322,609.40	200,589,137.29	100.00%	10,029,456.90	5.00%	190,559,680.39

Provision for bad debts based on general model of expected credit losses

☐ Applicable ☑ Not applicable

(4) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

sports event	Provision for the current	Recovered or reversed during	Write-offs/cancellations	rationale

	period	the period	during the period	
Provision for impairment by portfolio	1,671,733.07			
add up the total	1,671,733.07			--

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

(5) Actual contractual assets written off during the period

Unit: Yuan

sports event	Amount written off

of which significant contractual assets were written off

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Description of contractual assets written off: other description:

7. Receivables financing

(1) Presentation of receivable financing classifications

Unit: Yuan

sports event	Closing balance	Opening balance
notes receivable	968,382,943.94	1,117,567,323.99
add up the total	968,382,943.94	1,117,567,323.99

(2) Disclosure by bad debt accrual method

Unit: Yuan

form	Closing balance					Opening balance				
	Carrying amount		provision for bad debts		book value	Carrying amount		provision for bad debts		book value
	sum of money	proportions	sum of money	Percentage of accruals		sum of money	proportions	sum of money	Percentage of accruals	
Among them:										

Provision for bad debts based on general model of expected credit losses

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 over lifetime (No credit impairment)	Expected credit losses over lifetime (credit impairment has occurred)	
Balance at January 1, 2023 in the current period				

Basis of classification of stages and percentage of provision for bad debts

A description of significant changes in the carrying amount of receivables financing for which a change in the allowance for losses has occurred during the period:

(3) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	Other changes	

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

(4) Receivable financing pledged by the Company at the end of the period

Unit: Yuan

sports event	Amount pledged at the end of the period
banker's acceptance	48,823,945.50
add up the total	48,823,945.50

(5) Receivable financing at the end of the period that has been endorsed or discounted by the Company and is 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
banker's acceptance	4,596,460,679.45	
add up the total	4,596,460,679.45	

(6) Receivables financing actually written off during the period

Unit: Yuan

sports event	Amount written off

of which significant receivables financing write-offs

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Write-off instructions:

(7) Changes in receivables financing during the period and changes in fair value

(8) Other notes

For bank acceptances accepted by commercial banks with high credit ratings in receivables financing, the Company has not provided for impairment because the credit risk and risk of delayed payment are minimal. See Note V.11 for the criteria and explanation of the recognition of provision for impairment by portfolio.

8. Other receivables

Unit: Yuan

sports event	Closing balance	Opening balance
Other receivables	141,822,497.45	936,313,722.45
add up the total	141,822,497.45	936,313,722.45

(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) Disclosure by bad debt accrual method

☐ Applicable ☑ Not applicable

4) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	Other changes	

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

5) Actual write-off of interest receivable during the period

Unit: Yuan

sports event	Amount written off

of which significant write-offs of interest receivable

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Write-off note:

Other notes:

（2） Dividends receivable

1） Classification of dividends receivable

Unit: Yuan

Project (or investee)	Closing balance	Opening balance

2) Significant dividend receivables aged over 1 year

Unit: Yuan

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

3) Disclosure by bad debt accrual method

☐ Applicable ☑ Not applicable

4) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	Other changes	

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

5) Actual write-off of dividends receivable during the period

Unit: Yuan

sports event	Amount written off

Significant write-offs of dividends receivable therein

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Write-off note:

Other notes:

(3) Other receivables

1) Breakdown of other receivables by nature of payment

Unit: Yuan

Nature of payment	Closing book balance	Opening balance
Loan for nickel laterite wet smelting project		796,110,270.22
Deposits, bonds	95,930,235.60	74,071,051.80
Export tax refunds and other government departmental payments	38,550,651.27	62,682,862.81
Advances on behalf of others		6,546,184.01

reserve fund	15,327.00	133,000.00
(sth. or sb) else	12,368,385.35	161,604.15
add up the total	146,864,599.22	939,704,972.99

2) Disclosure by age

Unit: Yuan

age of accounts	Closing book balance	Opening balance
Up to and including 1 year	77,371,532.91	906,752,766.48
Of which: less than 6 months	74,752,184.80	906,435,814.14
7-12 months	2,619,348.11	316,952.34
1 to 2 years	37,927,792.18	28,437,425.53
2 to 3 years	27,469,193.15	210,067.28
More than 3 years	4,096,080.98	4,304,713.70
Of which: 3 to 4 years	200,314.98	3,817,038.70
4 to 5 years	3,629,091.00	76,743.00
More than 5 years	266,675.00	410,932.00
add up the total	146,864,599.22	939,704,972.99

3) Disclosure by bad debt accrual method

☑Applicable ☐Not Applicable

Unit: Yuan

form	Closing balance					Opening balance				
	Carrying amount		provision for bad debts		book value	Carrying amount		provision for bad debts		book value
	sum of money	proportions	sum of money	Percentage of accruals		sum of money	proportions	sum of money	Percentage of accruals	
Among them:										
Provision for bad debts by portfolio	146,864,599.22	100.00%	5,042,101.77	3.43%	141,822,497.45	939,704,972.99	100.00%	3,391,250.54	0.36%	936,313,722.45
Among them:										
Loan for nickel laterite wet smelting project						796,110,270.22	84.72%			796,110,270.22

Deposits, bonds	95,930,235.60	65.32%	4,922,531.45	5.13%	91,007,704.15	74,071,051.80	7.88%	3,261,689.42	4.40%	70,809,362.38
Export tax refunds and other government departmental payments	38,550,651.27	26.25%			38,550,651.27	62,682,862.81	6.67%			62,682,862.81
Advances on behalf of others						6,546,184.01	0.70%	27,051.00	0.41%	6,519,133.01
reserve fund	15,327.00	0.01%	766.35	5.00%	14,560.65	133,000.00	0.01%	9,500.0	7.14%	123,500.

								0		00
(sth. or sb) else	12,368,385.35	8.42%	118,803.97	0.96%	12,249,581.38	161,604.15	0.02%	93,010.12	57.55%	68,594.03
add up the total	146,864,599.22	100.00%	5,042,101.77	3.43%	141,822,497.45	939,704,972.99	100.00%	3,391,250.54	0.36%	936,313,722.45

Provision for bad debts is made on the basis of a general model of expected credit losses:

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 for the entire duration (no credit impairment)	Expected credit losses over lifetime (credit impairment incurred)	
Balance at January 1, 2023	3,391,250.54			3,391,250.54
Balance at January 1, 2023 in the current period				
Provision for the current period	1,650,851.23			1,650,851.23
Balance at December 31, 2023	5,042,101.77			5,042,101.77

Basis of classification of stages and percentage of provision for bad debts

The criteria for recognizing the provision for bad debts on a portfolio basis and a description of the provision are set out in Note V.11. Changes in the carrying amount of the provision for losses that are significant in terms of the amount of the change in the provision for the current period

☐ Applicable ☑ Not applicable

4) Provision for bad debts made, recovered or reversed during the period Provision for bad debts made during the period:

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	(sth. or sb) else	

Other receivables with bad debt provision by portfolio	3,391,250.54	1,650,851.23				5,042,101.77
add up the total	3,391,250.54	1,650,851.23				5,042,101.77

Of these, the amount of the provision for bad debts reversed or recovered during the period is significant:

Unit: Yuan

Name of unit	Amount recovered or reversed	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

5) 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:

6) 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
Jianxin Financial Leasing Co.	Deposit Guarantee	44,680,000.00	Within 3 years	30.42%	0.00
ICBC Financial Leasing Co.	Deposit Guarantee	15,000,000.00	1-2 years	10.21%	0.00
Individual social security contributions	Due from government departments	10,985,356.90	Up to 6 months	7.48%	0.00
Personal Housing Provident Fund	Due from government departments	10,283,160.34	Up to 6 months	7.00%	0.00
Huizhou Zhongkai High-tech Industrial Development Zone Housing and Urban-Rural Planning and Construction Bureau	Due from government departments	6,666,784.36	Within 5 years	4.54%	0.00
add up the total		87,615,301.60		59.66%	0.00

7) Presented in other notes to

other receivables due to

centralized management of funds:

9. 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	182,034,317.41	78.11%	2,030,342,193.52	99.51%
1 to 2 years	49,279,255.27	21.15%	9,730,328.21	0.48%
2 to 3 years	1,658,380.61	0.71%	7,050.00	0.00%
More than 3 years	75,291.10	0.03%	210,251.10	0.01%
add up the total	233,047,244.39		2,040,289,822.83	

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 object of prepayment

The aggregate amount of the top five prepayments with balances summarized by prepayment recipients was RMB150,137,301.88, accounting for 64.42% of the total prepayment balances. Other notes:

10. 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	879,908,930.07	58,063,865.22	821,845,064.85	3,169,429,623.37	47,821,165.37	3,121,608,458.00
in product	980,751,018.21	44,376,054.02	936,374,964.19	886,165,745.71	33,825,285.02	852,340,460.69
merchandise in stock	2,257,327,077.97	181,958,629.68	2,075,368,448.29	2,005,789,551.00	39,809,932.16	1,965,979,618.84
Issuance of goods	129,954,470.81		129,954,470.81	177,182,491.77		177,182,491.77
semi-manufactured goods	2,619,615,380.08	267,151,104.83	2,352,464,275.25	2,583,547,847.14	112,677,633.36	2,470,870,213.78
add up the total	6,867,556,877.14	551,549,653.75	6,316,007,223.39	8,822,115,258.99	234,134,015.91	8,587,981,243.08

(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	47,821,165.37	97,970,058.01		87,727,358.16		58,063,865.22
in product	33,825,285.02	128,465,859.70		117,915,090.70		44,376,054.02
merchandise in stock	39,809,932.16	297,433,899.22		155,285,201.70		181,958,629.68
semi-manufactured goods	112,677,633.36	372,455,417.20		217,981,945.73		267,151,104.83
add up the total	234,134,015.91	896,325,234.13		578,909,596.29		551,549,653.75

Provision for decline in value of inventories by portfolio

Unit: Yuan

Portfolio Name	end of term			beginning of the period		
	Closing balance	allowance for price decreases	Provision for decline in value	Opening balance	allowance for price decreases	Provision for decline in value

Criteria for making provision for decline in value of inventories by portfolio

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

(4) Explanation of the amount of amortization of contract performance costs for the period

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

(1) Debt investments maturing within one year

☐ Applicable ☑ Not applicable

(2) Other debt investments maturing within one year

☐ Applicable ☑ Not applicable

13. Other current assets

Unit: Yuan

sports event	Closing balance	Opening balance
Reclassification of VAT debit balances	1,027,619,577.51	803,655,869.97
Overpayment or prepayment of enterprise income tax	23,010,168.03	572,047.11
add up the total	1,050,629,745.54	804,227,917.08

Other notes:

14. Debt investments

(1) The case of debt investments

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying amount	provision for impairment	book value	Carrying amount	provision for impairment	book value
Laterite Nickel Ore Wet Smelting Project	1,689,305,990.12		1,689,305,990.12	1,585,402,584.43		1,585,402,584.43
add up the total	1,689,305,990.12		1,689,305,990.12	1,585,402,584.43		1,585,402,584.43

Movement in provision for impairment of debt investments during the period

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance

(2) Significant debt investments at the end of the period

Unit: Yuan

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

(3) 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 over lifetime (No credit impairment)	Expected credit losses over lifetime (credit impairment incurred)	
Balance at January 1, 2023 in the current period				

Basis of classification of stages and percentage of provision for bad debts

(4) Debt investments actually written off during the period

Unit: Yuan

sports event	Amount written off

Among the significant debt investment write-offs debt investment write-off notes:

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

(1) Status of other debt investments

Unit: Yuan

sports event	Opening balance	Accrued interest	Interest adjustment	Change in fair value during the period	Closing balance	(manufacturing, production etc) costs	Cumulative fair value changes	Cumulative impairment provision recognized in other comprehensive income	note
Huayou Convertible Bonds	11,452,959.44			-698,386.52	10,754,572.92	10,348,000.00	406,572.92		
add up the total	11,452,959.44			-698,386.52	10,754,572.92	10,348,000.00	406,572.92		

Movement in provision for impairment of other debt investments during the period

Unit: Yuan

sports event	Opening	Increase	Decrease	Closing

	balance	during the period	during the period	balance

(2) Significant other debt investments at the end of the period

Unit: Yuan

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

(3) 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 over lifetime (No credit impairment)	Expected credit losses over lifetime (credit impairment incurred)	
Balance at January 1, 2023 in the current period				

Basis of classification of stages and percentage of provision for bad debts

(4) Other debt investments actually written off during the period

Unit: Yuan

sports event	Amount written off

of which significant write-offs of other debt investments

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

☐ Applicable

☑ Not

Applicable

Other

Description:

16. Investments in other equity instruments

Unit: Yuan

Project name	Closing balance	Opening balance	Profit recognized in other comprehensive income for the period	Loss for the period charged to other comprehensive income	Profit accumulated in other comprehensive income at the end of the period	Losses accumulated in other comprehensive income at the end of the period	Dividend income recognized during the period	Reasons for designation as at fair value through other comprehensive income
Investments in listed equity instruments	84,064,349.19	86,314,149.45		3,040,970.64		16,726,817.76	3,110,419.80	
Investments in unlisted equity instruments	247,626,100.85	250,048,794.98				120,000,000.00	3,835,770.00	
add up the total	331,690,450.04	336,362,944.43		3,040,970.64		136,726,817.76	6,946,189.80	

Derecognition exists in the current period

Unit: Yuan

Project name	Accumulated gains	Accumulated losses	Reasons for

	transferred to retained earnings	transferred to retained earnings	derecognition
Investments in unlisted equity instruments	13,422,174.98		Partial transfer of equity

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	Reasons for designation as at fair value through other comprehensive income	Reasons for transfer of other comprehensive income to retained earnings

Other notes:

17. 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	

(2) Disclosure by bad debt accrual method

Unit: Yuan

form	Closing balance					Opening balance				
	Carrying amount		provision for bad debts		book value	Carrying amount		provision for bad debts		book value
	sum of money	proportions	sum of money	Percentage of accruals		sum of money	proportions	sum of money	Percentage of accruals	
Among them:										

Provision for bad debts based on general model of expected credit losses

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 over lifetime (No credit impairment)	Expected credit losses over lifetime (credit impairment incurred)	
Balance at January 1, 2023 in the current period				

Basis of classification of stages and percentage of provision for bad debts

(3) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	(sth. or sb) else	

Of these, the amount of the provision for bad debts reversed or recovered during the period is significant:

Unit: Yuan

Name of unit	Amount recovered or reversed	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

(4) Long-term receivables actually written off during the period

Unit: Yuan

sports event	Amount written off

The write-off of long-term receivables that are significant among them:

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Note on write-off of long-term receivables:

18. Long-term equity investments

Unit: Yuan

investee (in finance)	Opening balance (Carrying value)	Opening balance of provision for impairment	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	(sh. or sb) else		
I. Joint ventures												
EVE ENERGY NORTH AMERICA CORPORATION	79,862,094.76				27,537,709.38						107,399,804.14	
Subtotal	79,862,094.76				27,537,709.38						107,399,804.14	
II. Associated enterprises												
Seymour International Holdings Limited	6,784,740,917.68				512,345,674.35	-24,342,349.41	-8,422,023.62	220,875,048.79			7,043,447,170.21	
Suzhou Hanhe Intelligent Equipment Co.	2,504,722.05			2,504,722.05								
S K New Energy (Jiangsu) Limited firms	1,682,280,335.50				135,789,736.00						1,818,070,071.50	
Changzhou Betray New Material Technology Co.	440,724,189.51		17,800,000.00		114,692,492.92						573,216,682.43	
Huafei Nickel & Cobalt (Indonesia) Co.			1,570,115,325.00		40,003,143.42						1,610,118,468.42	
Nanjing CCCC Hangxin New Energy Technology Co.	87,755.52				-2,655.14						85,100.38	

Jingmen Xinzhoubang New Material Co.	110,757,365.49				18,879,839.58		782,617.83				130,419,822.90	
Jiangsu CIIC Offshore Engineering Equipment Co.	1,752,034.46				72,117.79						1,824,152.25	
Hwasun Import and Export (Wenzhou) Co.	15,479,016.41				1,514,143.39						16,993,159.80	
Beijing Huashan Yongsheng Technology Co.	51,083.22				-51,083.22							
North China Aluminum New Material Technology Co.	82,113,001.89				223,933.74	-11,989.25	74,353.07				82,399,299.45	
Golden Kunlun Lithium Co.	144,621,023.19				9,193,908.62						153,814,931.81	
Qujing De Fang Yi Wei Co.	1,160,429,892.26		80,000,000.00		-281,355,040.76						959,074,851.50	

Huizhou Yiwei Hydrogen Energy Co.	7,735,162.80				-5,189,065.90						2,546,096.90	
Shenzhen Good Power Technology Co.	104,584,918.17				10,657,253.35						115,242.171.52	
Hwasun Import and Export (Tongxiang) Limited firms	4,300,262.61				5,347,410.29						9,647,672.90	
Yunnan Zhongke Xingcheng Graphite Co.	108,046,784.49		180,000,000.00		-2,125,194.36						285,921.590.13	
Qinghai Qaidam Xinghua Lithium Salt Co.	576,851,108.42				80,759,468.92		6,144,173.26				663,754.750.60	
Sichuan Nantou De'a Lithium Co.	55,125,000.00		73,500,000.00		111,352.60						128,736.352.60	
Hubei Enjie New Material Technology Co.	142,464,018.45		500,550,000.00		-1,574,147.42						641,439.871.03	
Hunan Zijin Lithium Polymetallic New Material Co.			26,000,000.00	9,500,000.00							16,500,000.00	
Guangdong New Energy Storage National Research Institute Co.			28,000,000.00								28,000,000.00	
Hubei Jin Yang Precision Manufacturing Co.			20,000,000.00								20,000,000.00	
Hubei Dasu New Energy Co.			2,000.000.00								2,000,000.00	
Subtotal	11,424,648,592.12		2,497,965,325.00	12,004,722.05	639,293,288.17	-24,354,338.66	-1,420,879.46	220,875,048.79			14,303,252,216.33	

add up the total	11,504,510,686.88		2,497,965,325.00	12,004,722.05	666,830,997.55	-24,354,338.66	-1,420,879.46	220,875,048.79			14,410,652,020.47	

The recoverable amount is determined as the net of fair value less costs of disposal.

☐ Applicable ☑ Not applicable

The recoverable amount is determined as the present value of the expected future cash flows.

☐ Applicable ☑ Not applicable

Reasons for differences between the foregoing information and information used for impairment tests in previous years or external information that is significantly inconsistent with the Company's information used for impairment tests in previous years and the actual situation in the current year Reasons for differences between the Company's information used for impairment tests in previous years and the actual situation in the current year

Other notes:

19. Other non-current financial assets

Unit: Yuan

sports event	Closing balance	Opening balance

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) Conversion to investment properties and fair value measurement

Unit: Yuan

sports event	Accounts before conversion	sum of money	Reasons for conversion	Approval process	Impact on profit and loss	Effect on other comprehensive income

(4) 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	21,747,908,175.39	10,856,835,580.11
add up the total	21,747,908,175.39	10,856,835,580.11

(1) Fixed assets

Unit: Yuan

sports event	Houses and buildings	Production equipment	electronic equipment	office equipment	Transportation equipment	genius loci	add up the total
i. Original book value:							
1. Opening balance	3,751,984,061.55	8,066,594,370.23	539,073,345.99	208,781,483.12	109,439,154.07		12,675,872,414.96
2. Increase during the period	3,566,875,406.22	7,982,488,084.95	318,349,286.36	75,191,965.34	217,124,006.14	79,416,033.00	12,239,444,782.01

(1) Acquisition			18,259,533.90	16,091,507.95	4,998,720.95	79,416,033.00	118,765,795.80
(2) Transfer from construction in progress	3,566,875,406.22	7,982,488,084.95	300,089,752.46	59,100,457.39	212,125,285.19		12,120,678,986.21
(3) Increase in business combinations							

3. Decrease during the period		53,803,833.67	4,458,964.52	3,315,057.01	12,044,153.13		73,622,008.33
(1) Disposal or scrapping		53,803,833.67	4,458,964.52	3,315,057.01	12,044,153.13		73,622,008.33
4. Closing balance	7,318,859,467.77	15,995,278,621.51	852,963,667.83	280,658,391.45	314,519,007.08	79,416,033.00	24,841,695,188.64
II. Accumulated depreciation							
1. Opening balance	200,149,379.71	1,347,653,218.69	177,696,336.38	61,341,412.60	32,196,487.47		1,819,036,834.85
2. Increase during the period	139,007,478.94	1,008,459,527.39	106,443,258.54	40,265,266.24	26,572,739.87		1,320,748,270.98
(1) Provision	139,007,478.94	1,008,459,527.39	106,443,258.54	40,265,266.24	26,572,739.87		1,320,748,270.98
3. Decrease during the period		37,486,467.02	3,139,808.71	1,635,278.26	3,736,538.59		45,998,092.58
(1) Disposal or scrapping		37,486,467.02	3,139,808.71	1,635,278.26	3,736,538.59		45,998,092.58
4. Closing balance	339,156,858.65	2,318,626,279.06	280,999,786.21	99,971,400.58	55,032,688.75		3,093,787,013.25
III. Provision for impairment							
1. Opening balance							
2. Increase during the period							
(1) Provision							
3. Decrease during the period							
(1) Disposal or scrapping							
4. Closing balance							
IV. Carrying value							
1. Closing book value	6,979,702,609.12	13,676,652,342.45	571,963,881.62	180,686,990.87	259,486,318.33	79,416,033.00	21,747,908,175.39
2. Opening book value	3,551,834,681.84	6,718,941,151.54	361,377,009.61	147,440,070.52	77,242,666.60		10,856,835,580.11

(2) Status of temporarily idle fixed assets

Unit: Yuan

sports event	Original book value	Accumulated depreciation	provision for impairment	book value	note

(3) Fixed assets leased out through operating leases

Unit: Yuan

sports event	Closing book value

(4) Status of fixed assets for which certificates of title have not been issued

Unit: Yuan

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

Fixed assets of YWL	776,807,321.33	in the process of finalizing the project
Jingmen Chuangneng Fixed Assets	106,753,237.25	in the process of finalizing the project
Jinhai Lithium Fixed Assets	185,653,642.98	in the process of finalizing the project
YWD Fixed Assets	1,157,887,088.27	in the process of finalizing the project
Huizhou Yiwei Power Fixed Assets	1,487,610,020.92	In the project settlement
Fixed assets of EVEREST LINYANG	674,851,006.36	In process.
Fixed Assets	558,252,243.20	In process.

Other notes:

(5) Impairment testing of fixed assets

☐ Applicable ☑ Not applicable

(6) 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	14,053,075,716.65	13,297,628,626.06
add up the total	14,053,075,716.65	13,297,628,626.06

(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
Zhongkai Area B Construction	130,017,754.88		130,017,754.88	582,100,484.86		582,100,484.86
High-performance lithium-ion battery project for IoT applications				17,788,495.58		17,788,495.58
Power Battery Project				34,500,369.39		34,500,369.39
YIV Power Plant Construction	4,669,995,437.87		4,669,995,437.87	4,197,386,094.14		4,197,386,094.14

Ternary Square Power Battery Mass Production Research and Testing Center Project	39,805,651.15		39,805,651.15	79,307,149.98		79,307,149.98
HBF16GWh Lithium-ion Power Battery Project for Passenger Cars	1,291,491,934.01		1,291,491,934.01	1,250,247,488.81		1,250,247,488.81

Passenger Car Lithium-ion Power Battery Project	1,827,510,285.36		1,827,510,285.36	808,938,041.36		808,938,041.36
Jingmen Troner plant construction				93,763,580.33		93,763,580.33
Jingmen YWT Energy Storage Power Lithium-ion Battery Project				109,647.40		109,647.40
Jingmen Cylindrical Product Line New Production Line Phase II Project	2,778,761.06		2,778,761.06	14,635,001.84		14,635,001.84
High-performance Lithium-ion Cylindrical Battery Industrialization Project	727,752,262.28		727,752,262.28	1,662,499,629.31		1,662,499,629.31
Passenger Car Lithium-ion Power Battery Project (Phase I)	72,467,973.54		72,467,973.54	350,803,518.88		350,803,518.88
xHEV Battery System Project (Phase I)	1,175,549,128.03		1,175,549,128.03	1,896,531,533.95		1,896,531,533.95
Passenger Car Power Battery Project (Phase III)	769,729,345.53		769,729,345.53	679,834,902.31		679,834,902.31
Passenger Car Power Battery Project (Phase IV)	694,782,028.39		694,782,028.39	138,371,539.75		138,371,539.75
Tonghu Site 5 Hostel Ancillary Project	12,228,611.07		12,228,611.07	66,309,259.89		66,309,259.89
Energy Storage Battery Project with an annual capacity of 10GWh	4,206,344.56		4,206,344.56	698,094,704.00		698,094,704.00
Construction project with annual production capacity of 10,000 tons of battery-grade lithium carbonate	513,232,671.97		513,232,671.97	472,413,819.53		472,413,819.53
Lithium chloride construction project with an annual production capacity of 1,000 tons	77,698,466.62		77,698,466.62	55,545,392.24		55,545,392.24
21GWh Large Cylindrical Power Battery Project for Passenger Cars	348,202,744.90		348,202,744.90	1,430,364.49		1,430,364.49
Energy Storage and Power Battery Phase I Project - Cylindrical Battery Project	7,707,595.68		7,707,595.68			
Passenger Car Large Cylindrical Battery Project	19,983,415.11		19,983,415.11			
EVEREST MALAYSIA 21700 Project	101,230,489.59		101,230,489.59			
23GWh Cylindrical Lithium Iron Phosphate Energy Storage Power Battery Project	1,040,375,907.86		1,040,375,907.86	104,309.87		104,309.87
Homemade lithium battery production equipment	33,878,353.17		33,878,353.17	12,346,502.18		12,346,502.18

Bean lithium-ion battery program for TWS applications				1,981,415.93		1,981,415.93
High Temperature Lithium-Manganese Battery Project for Tire Pressure Testing and Internet of Things Applications				3,597,345.13		3,597,345.13
Other works	492,450,554.02		492,450,554.02	178,988,034.91		178,988,034.91
add up the total	14,053,075,716.65		14,053,075,716.65	13,297,628,626.06		13,297,628,626.06

（2） Changes in significant construction-in-progress projects during the period

Unit: Yuan

Project name	budgeted number	Opening balance	Increase during the period	Amounts transferred to fixed assets during the period	Other decreases during the period	Closing balance	Cumulative investment in works as a percentage of budget	Project Progress	Accumulated amount of interest capitalized	Of which: Amount of interest capitalized during the period	Current interest capitalization rate	Source of funds
Zhongkai Area B Construction	2,634,065,700.00	582,100,484.86	99,871,975.81	551,220,192.52	734,513.27	130,017,754.88	100.00%	Substantially completed	13,944,002.73			(sth. or sb) else
High-performance lithium-ion battery project for IoT applications	585,024,500.00	17,788,495.58	902,654,182	18,691,150.40			100.00%	Substantially completed				raise money

YWJ Power Battery Project	2,342,670,000.00	34,500,369.39	3,717,949.11	38,218,318.50			100.00%	Substantially completed	14,300,546.24			(sth. or sb) else
YIV Power Plant Construction	17,897,128,400.00	4,197,386,094.14	3,900,479,473.97	3,413,233,920.66	14,636,209.58	4,669,995,437.87	65.96%	Still under construction	224,753,564.29	144,833,940.57	3.71%	(sth. or sb) else
Ternary Square Power Battery Mass Production Research and Testing Center Project	560,791,000.00	79,307,149.98	40,823,230.70	79,647,114.79	677,614.74	39,805,651.15	85.69%	Still under construction				(sth. or sb) else
HBF16GWh Passenger Car Lithium-ion Power Battery Project	4,126,830,000.00	1,250,247,488.81	2,220,789,295.41	2,151,706,653.85	27,838,196.36	1,291,491,934.01	84.36%	Still under construction	80,304,042.04	53,139,789.69	2.39%	(sth. or sb) else
Passenger Car Lithium-ion Power Battery Project	4,374,561,200.00	808,938,041.36	1,335,822,455.94	317,250,211.94		1,827,510,285.36	49.09%	Still under construction	58,714,858.43	40,407,119.15	3.02%	(sth. or sb) else
Jingmen Troner plant construction	500,000,000.00	93,763,580.33	2,542,459.54	96,306,039.87		0.00	100.00%	Substantially completed				(sth. or sb) else
Jingmen YWT Energy Storage Power Lithium-ion Battery Project	1,044,848,300.00	109,647,140		109,647,140		0.00	100.00%	Substantially completed				raise money
Jingmen Cylindrical Product Line New Production Line Phase II Project	400,448,700.00	14,635,001.84	2,384,323.74	14,240,564.52		2,778,761.06	96.14%	Still under construction				(sth. or sb) else
High-performance Lithium-ion Cylindrical Battery Industrialization Project	2,366,906,100.00	1,662,499,629.31	72,544,459.48	1,004,398,194.32	2,893,632.19	727,752,262.28	96.63%	Still under construction	73,613,533.57	28,913,604.67	39.86%	(sth. or sb) else

Passenger Car Lithium-ion Power Battery Project (Phase I)	970,000,000.00	350,803,518.88	64,926,798.17	229,434,050.04	113,828,293.47	72,467,973.54	80.68%	Still under construction				(sth. or sb) else
xHEV Battery System Project (Phase I)	2,442,376,272.24	1,896,531,533.95	297,687,688.08	1,018,670,094.00		1,175,549,128.03	93.25%	Still under construction	38,997,000.11	22,558,366.44	7.58%	(sth. or sb) else
Passenger Car Power Battery Project (Phase III)	1,839,645,643.69	679,834,902.31	867,287,891.50	777,393,448.28		769,729,345.53	84.33%	Still under construction	7,885,520.85	7,885,520.85	0.91%	(sth. or sb) else
Passenger Car Power Battery Project (Phase IV)	1,544,640,000.00	138,371,539.75	1,008,034,821.69	451,624,333.05		694,782,028.39	74.25%	Still under construction	2,976,844.27	2,976,844.27	0.30%	(sth. or sb) else
Tonghu Site 5 Hostel Ancillary Project	208,436,337.44	66,309,259.89	66,238,921.68	120,319,570.50		12,228,611.07	63.59%	Still under construction	222,019.33	222,019.33	0.34%	(sth. or sb) else
Energy Storage Battery Project with Annual Production Capacity of 10GWh	1,628,619,660.04	698,094,704.00	904,794,067.94	1,598,682,427.38		4,206,344.56	98.57%	Still under construction	11,423,550.00			(sth. or sb) else
Construction project with annual output of 10,000 tons of battery-grade lithium carbonate	855,259,800.00	472,413,819.53	223,151,958.79	182,333,106.35		513,232,671.97	81.33%	Still under construction				(sth. or sb) else
Lithium chloride construction project with an annual production capacity of 1,000 tons	51,338,500.00	55,545,392.24	31,330,330.86	9,177,256.48		77,698,466.62	100.00%	Substantially completed				(sth. or sb) else
21GWh Large Cylinder Passenger Car Power Battery Project	4,946,410,000.00	1,430,364.49	346,869,598.95	97,218.54		348,202,744.90	7.01%	Still under construction	822,684.96	822,684.96	0.24%	(sth. or sb) else

Energy Storage and Power Battery Phase I Project - Cylindrical Battery Project	1,663,230,000.00		7,723,967.36	16,371.68		7,707,595.68	0.46%	Still under construction				(sth. or sb) else
Passenger Car Large Cylindrical Battery Project	9,742,163,500.00		20,861,249.23	877,834.12		19,983,415.11	0.21%	Still under construction				(sth. or sb) else
EVERGREEN MALAYSIA	2,524,790,040.00		101,492,737.74	262,248.15		101,230,489.59	4.02%	Still under construction				(sth. or sb) else
23GWh Lithium Iron Phosphate (Li-FePO4) round-cylinder energy storage power battery project	5,322,120,000.00	104,309,87	1,041,889,132.07	1,617,534.08		1,040,375,907.86	19.58%	Still under construction	9,837,600.23	9,837,600.23	0.94%	(sth. or sb) else
Homemade lithium battery production equipment		12,346,502.18	29,443,924.65	7,912,073.66		33,878,353.17			1,136,488.74			(sth. or sb) else
Bean lithium-ion battery program for TWS applications		1,981,415.93		1,981,415.93								(sth. or sb) else
High Temperature Lithium-Manganese Battery Project for Tire Pressure Testing and Internet of Things Applications		3,597,345.13	2,605,309.74	6,202,654.87								(sth. or sb) else
Other works		178,988,034.91	342,517,859.44	29,055,340.33		492,450,554.02			3,253,286.83	3,253,286.83	0.95%	(sth. or sb) else
add up the total	70,572,303,653.41	13,297,628,626.06	13,036,734,536.41	12,120,678,986.21	160,608,459.61	14,053,075,716.65			542,185,542.62	314,850,776.99		

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

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance	Reason for provision

Other notes:

(4) Impairment testing of construction in progress

☐ Applicable ☑ Not applicable

(5) 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) Impairment testing of productive biological assets using the cost measurement model

☐ Applicable ☑ Not applicable

(3) 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

(1) Status of right-to-use assets

Unit: Yuan

sports event	Houses and buildings	machinery and equipment	add up the total
I. Original book value			
1. Opening balance	88,509,391.95	40,246,272.12	128,755,664.07
2. Increase during the period	71,340,100.77		71,340,100.77
3. Decrease during the period	30,584,704.03		30,584,704.03
4. Closing balance	129,264,788.69	40,246,272.12	169,511,060.81
II. Accumulated depreciation			
1. Opening balance	45,585,447.68	10,841,911.44	56,427,359.12
2. Increase during the period	34,031,358.33	6,195,377.96	40,226,736.29
(1) Provision	34,031,358.33	6,195,377.96	40,226,736.29
3. Decrease during the period	22,151,879.98		22,151,879.98
(1) Disposal	22,151,879.98		22,151,879.98
4. Closing balance	57,464,926.03	17,037,289.40	74,502,215.43
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	71,799,862.66	23,208,982.72	95,008,845.38
2. Opening book value	42,923,944.27	29,404,360.68	72,328,304.95

(2) Impairment testing of right-of-use assets

☐ Applicable
☑ Not Applicable
Other
Description:

26. Intangible assets

(1) Status of intangible assets

Unit: Yuan

sports event	land use right	Patents and know-how	hardware	add up the total
I. Original book value				
1. Opening balance	1,177,027,668.92	345,943,681.71	58,831,823.83	1,581,803,174.46
2. Increase during the period	563,961,655.39	143,481,202.82	46,119,680.28	753,562,538.49
(1) Acquisition	563,961,655.39	60,000.00	46,119,680.28	610,141,335.67
(2) In-house R&D		143,421,202.82		143,421,202.82
(3) Increase in business combinations				
3. Decrease during the period	68,311,875.43			68,311,875.43
(1) Disposal	68,311,875.43			68,311,875.43
4. Closing balance	1,672,677,448.88	489,424,884.53	104,951,504.11	2,267,053,837.52
II. Accumulated amortization				
1. Opening balance	51,970,685.77	198,000,835.31	20,340,262.71	270,311,783.79
2. Increase during the period	29,411,352.90	57,030,352.78	16,247,446.30	102,689,151.98
(1) Provision	29,411,352.90	57,030,352.78	16,247,446.30	102,689,151.98
3. Decrease during the period	1,573,248.14			1,573,248.14
(1) Disposal	1,573,248.14			1,573,248.14
4. Closing balance	79,808,790.53	255,031,188.09	36,587,709.01	371,427,687.63
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	1,592,868,658.35	234,393,696.44	68,363,795.10	1,895,626,149.89
2. Opening book value	1,125,056,983.15	147,942,846.40	38,491,561.12	1,311,491,390.67

Intangible assets formed through in-house research and development accounted for 21.59% of the balance of intangible assets at the end of the period.

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

Unit: Yuan

sports event	book value	Reasons for non-completion of title deeds
Lithium Ion Land	144,272,031.33	Title deeds were finalized in February 2024

Other notes:

(3) Impairment testing of intangible assets

☐ Applicable ☑ Not applicable

27. 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	take care of	
Vouant	65,798,821.25			65,798,821.25
add up the total	65,798,821.25			65,798,821.25

Note: The Company uses the present value of estimated future cash flows to calculate the recoverable amount of the asset group. Management prepares financial budgets based on past performance and its expectation of market development. Cash flows are projected over the next five years on the basis of the financial budgets, and the cash flows adopted in subsequent years are consistent with the fifth year and will not exceed the long-term average growth rate of the operating business of the asset group. Based on the results of the impairment test, no provision for impairment of goodwill is required for the current period.

(2) Provision for impairment of goodwill

Unit: Yuan

Name of investee or matters forming	Opening	Increase during the	Decrease during the period	Closing

goodwill	balance	period		balance
		make provision for (capital requirements)	take care of	
add up the total				

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

name (of a thing)	Composition and basis of the asset group or portfolio to which it belongs	Operating segments and basis	Consistency with prior years

Changes in asset groups or combinations of asset groups

name (of a thing)	Composition before changes	Changed composition	Objective facts leading to the change and the basis thereof

Other notes

（4） Specific determination of recoverable amount

The recoverable amount is determined as the net of fair value less costs of disposal.

☐ Applicable ☑ Not applicable

The recoverable amount is determined as the present value of the expected future cash flows.

☐ Applicable ☑ Not applicable

Reasons for differences between the foregoing information and information used for impairment tests in previous years or external information that is significantly inconsistent with the Company's information used for impairment tests in previous years and the actual situation in the current year Reasons for differences between the Company's information used for impairment tests in previous years and the actual situation in the current year

（5） Completion of performance commitments and corresponding goodwill impairment

Performance commitments existed at the time goodwill was formed and are within the performance commitment period for the reporting period or the previous period of the reporting period

☐ Applicable

☑ Not

Applicable

Other

Description:

28. Long-term amortized expenses

Unit: Yuan

sports event	Opening balance	Increase during the period	Amortization for the period	Other decreases	Closing balance
Renovation and remodeling works	310,372,814.87	172,380,602.66	113,724,633.87		369,028,783.66
shipping container	110,042,548.41	29,005,454.33	120,198,007.92		18,849,994.82
(sth. or sb) else	1,972,481.12		729,470.67		1,243,010.45
add up the total	422,387,844.40	201,386,056.99	234,652,112.46		389,121,788.93

Other notes:

29. Deferred tax assets/deferred tax liabilities

(1) Deferred tax assets not offset

Unit: Yuan

sports event	Closing balance		Opening balance	
	Deductible temporary differences	Deferred income tax assets	Deductible temporary differences	Deferred income tax assets
Provision for impairment of assets	563,250,843.72	86,045,901.13	244,163,472.81	40,704,080.32
Unrealized profit on internal transactions	212,952,937.47	31,942,940.62	314,326,998.57	47,149,049.79
Deductible losses	4,628,506,667.60	712,600,967.91	2,931,827,439.68	565,737,425.74
Provision for credit impairment	758,377,234.10	114,877,156.01	676,593,764.28	102,440,643.45
Deferred income	504,978,172.56	75,746,725.89	458,206,097.83	68,730,914.67

Share-based payments not deductible for tax purposes	843,403,627.53	127,450,689.20	680,120,017.19	102,018,002.58
(sth. or sb) else	130,179,508.80	19,615,838.00	85,572,472.11	13,032,859.30
add up the total	7,641,648,991.78	1,168,280,218.76	5,390,810,262.47	939,812,975.85

(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	212,528.08	31,879.22	267,102.44	40,065.35
Changes in fair value of investments in other equity instruments	406,572.92	60,985.94	1,104,959.44	165,743.92
One-time pre-tax deduction for fixed assets	3,975,974,959.75	605,196,787.77	2,936,194,661.10	465,903,470.92
(sth. or sb) else	12,615,500.00	1,892,325.00	354,460.00	53,169.00
add up the total	3,989,209,560.75	607,181,977.93	2,937,921,182.98	466,162,449.19

(3) Breakdown of unrecognized deferred tax assets

Unit: Yuan

sports event	Closing balance	Opening balance
Deductible temporary differences	125,653,890.36	128,980,042.10
Deductible losses	56,458,449.82	282,783,075.95
add up the total	182,112,340.18	411,763,118.05

(4) The deductible losses for which no deferred tax assets have been recognized will expire in the following years

Unit: Yuan

vintages	Closing amount	Opening amount	note
2026 and beyond	56,458,449.82	282,783,075.95	
add up the total	56,458,449.82	282,783,075.95	

Other notes:

30. Other non-current assets

Unit: Yuan

sports event	Closing balance			Opening balance		
	Carrying amount	provision for impairment	book value	Carrying amount	provision for impairment	book value
Prepayments for equipment and land	1,505,904,608.16		1,505,904,608.16	5,945,220,289.60		5,945,220,289.60
Other non-current assets arising from sale and leaseback finance leases	101,745,815.23		101,745,815.23	126,016,893.31		126,016,893.31

Investment advances	3,000,000.00		3,000,000.00	200,000,000.00		200,000,000.00
add up the total	1,610,650,423.39		1,610,650,423.39	6,271,237,182.91		6,271,237,182.91

Other notes:

31. Assets subject to restrictions on ownership or use

Unit: Yuan

sports event	end of term				beginning of the period			
	Carrying amount	book value	Type of restriction	Restrictions	Carrying amount	book value	Type of restriction	Restrictions
money funds	603,127,074.22	603,127,074.22	freeze (loan, wage, price etc)	promissory note deposit	1,769,816,483.44	1,769,816,483.44	freeze (loan, wage, price etc)	promissory note margin (in derivative trading)
notes receivable	21,420,000.00	21,420,000.00	pledges	pledges	164,015,514.18	164,015,514.18	pledges	pledges
fixed assets	1,638,691,147.65	1,258,048,072.65	collateral	sale-and-leaseback	1,617,000,000.00	1,456,762,365.50	collateral	sale-and-leaseback
Receivables financing	48,823,945.50	48,823,945.50	pledges	pledges	398,843,281.82	398,843,281.82	pledges	pledges
construction in progress	434,147,925.63	434,147,925.63	collateral	sale-and-leaseback				
Seymour International Stock	1,335,624,467.14	1,335,624,467.14	pledges	pledges	2,246,376,462.64	2,246,376,462.64	pledges	pledges
add up the total	4,081,834,560.14	3,701,191,485.14			6,196,051,742.08	6,035,814,107.58		

Other notes:

At December 31, 2023, the Company pledged certain equity interests in its subsidiaries to banks for bank borrowings as follows:

pledgee	pledge	Amount borrowed (dollars)	starting date	maturity (of an investment bond)
The Export-Import Bank of China, Guangdong	100% of the shares of VUANTE	1,000,000,000.00	June 28, 2023	June 21, 2030

Branch				

32. Short-term loans

(1) Classification of short-term loans

Unit: Yuan

sports event	Closing balance	Opening balance
Guaranteed Borrowing	552,130,100.42	870,881,222.21
credit loan	312,821,980.00	355,781,208.32
Discounted outstanding notes receivable	256,022,288.94	67,746,458.00
add up the total	1,120,974,369.36	1,294,408,888.53

A note on the classification of short-term borrowings:

(2) Status of overdue short-term loans

The total amount of short-term borrowings that were past due at the end of the period was $, of which the significant past due short-term borrowings were as follows:

Unit: Yuan

borrower	Closing balance	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:		

Other notes:

34. Derivative financial liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
Hedging instruments	705,050.00	
add up the total	705,050.00	

Other notes:

35. Notes payable

Unit: Yuan

kind	Closing balance	Opening balance
commercial promissory note		227,000,000.00
banker's acceptance	6,064,803,468.17	10,152,909,868.92
Bank Letter of Credit	133,453,683.28	364,931,799.91
add up the total	6,198,257,151.45	10,744,841,668.83

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
payables	15,751,342,072.88	9,794,386,074.21
Payable for equipment work	8,236,023,828.11	4,746,373,245.65
add up the total	23,987,365,900.99	14,540,759,319.86

(2) Significant accounts payable older than 1 year or past due

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over

Other notes:

37. Other accounts payable

Unit: Yuan

sports event	Closing balance	Opening balance
Other accounts payable	23,892,729.71	67,747,930.93
add up the total	23,892,729.71	67,747,930.93

(1) interest due

Unit: Yuan

sports event	Closing balance	Opening balance

Significant overdue interest payments:

Unit: Yuan

borrower	Amount overdue	Reason for overdue

Other notes:

(2) dividend payable

Unit: Yuan

sports event	Closing balance	Opening balance

Other notes, including significant dividends payable that have been outstanding for more than one year, should disclose the reason for non-payment:

(3) Other accounts payable

1) Other accounts payable by nature of payment

Unit: Yuan

sports event	Closing balance	Opening balance
collect on delivery (accountancy)	3,258,723.42	3,519,199.89
Deposit Guarantee	6,506,427.81	55,435,131.10
(sth. or sb) else	14,127,578.48	8,793,599.94
add up the total	23,892,729.71	67,747,930.93

2) Significant other accounts payable aged over 1 year or past due

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over

3) Other notes **on other payables with the top five**

closing balances grouped by counterparty:

38. Advance receipts

(1) Presentation of receipts in advance

Unit: Yuan

sports event	Closing balance	Opening balance

(2) Significant receipts in advance aged over 1 year or past due

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over

Unit: Yuan

sports event	Amount of change	Reason for change

39. Contractual liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
Merchandise receipts in advance	397,395,558.88	966,969,893.47
add up the total	397,395,558.88	966,969,893.47

Significant contractual liabilities aged over 1 year

Unit: Yuan

sports event	Closing balance	Reasons for non-reimbursement or carry-over

Amounts and reasons for significant changes in book value during the reporting period

Unit: Yuan

sports event	Amount of change	Reason for change

40. 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	604,785,307.46	4,027,032,491.70	3,958,766,517.48	673,051,281.68
II. Post-employment benefits -- defined contribution plans	13,860.25	225,299,431.06	225,299,431.06	13,860.25
add up the total	604,799,167.71	4,252,331,922.76	4,184,065,948.54	673,065,141.93

(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	604,692,862.94	3,546,571,363.06	3,478,494,891.55	672,769,334.45
2. Employee benefit costs		238,375,538.34	238,361,640.19	13,898.15
3. Social security contributions	7,757.75	110,991,536.43	110,991,577.38	7,716.80
Of which: medical insurance premiums	7,473.69	105,512,390.77	105,512,390.77	7,473.69
Employment injury insurance premiums	284.06	5,029,479.16	5,029,520.11	243.11
Maternity insurance premiums		235,103.54	235,103.54	
Offshore social security		115,043.46	115,043.46	
MPF		99,519.50	99,519.50	
4. Housing Provident Fund	600.00	121,913,216.67	121,913,216.67	600.00
5. Funds for trade unions and staff education	84,086.77	9,180,837.20	9,005,191.69	259,732.28
add up the total	604,785,307.46	4,027,032,491.70	3,958,766,517.48	673,051,281.68

(3) Presentation of the defined benefit plan

Unit: Yuan

sports event	Opening balance	Increase during the	Decrease during the	Closing balance

		period	period	
1. Basic pension insurance	13,278.95	217,577,765.61	217,577,765.62	13,278.94
2. Unemployment insurance premiums	581.30	7,721,665.45	7,721,665.44	581.31
add up the total	13,860.25	225,299,431.06	225,299,431.06	13,860.25

Other notes:

41. Taxes payable

Unit: Yuan

sports event	Closing balance	Opening balance
corporate income tax	165,665,213.35	116,070,261.36
personal income tax	7,288,616.84	13,477,461.43
Urban maintenance and construction tax	5,297,409.11	1,622,587.01
non-residential property	8,989,058.07	9,202,054.13
property tax	19,096,491.00	5,596,171.43
deed (tax)		4,669,630.00
Education surcharge	2,277,068.18	695,394.53
Local education surcharge	1,518,045.48	463,596.34
land use tax	1,562,585.52	560,291.20
(sth. or sb) else	3,079.74	18,341.99
add up the total	211,697,567.29	152,375,789.42

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	3,481,605,482.20	2,104,002,509.85
Long-term accounts payable due within one year	533,994,806.03	561,266,319.57
Lease liabilities due within one year	29,338,114.36	36,987,713.09
add up the total	4,044,938,402.59	2,702,256,542.51

Other notes:

44. Other current liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
Endorsed and outstanding bankers' acceptances	1,204,519,505.11	1,022,747,241.66
Sales tax to be transferred	29,171,932.26	87,648,079.99
add up the total	1,233,691,437.37	1,110,395,321.65

Increase or decrease in short-term bonds payable:

Unit: Yuan

Bond Name	nominal value	coupon rate	Issue date	Bond maturity	Issue amount	Opening balance	Current Issue	Interest at par	premiums and discounts amortize	Current reimbursement	Closing balance	Whether or not in breach of contract
add up the total												

Other notes:

45. Long-term loans

(1) Classification of long-term loans

Unit: Yuan

sports event	Closing balance	Opening balance
loan on pledge	1,282,510,022.53	1,029,285,849.58
Guaranteed Borrowing	10,931,053,838.11	9,155,995,284.91
credit loan	5,268,835,634.55	5,755,946,472.24
Long-term borrowings due within one year (decrease is recognized by a "-" sign)	-3,481,605,482.20	-2,104,002,509.85
add up the total	14,000,794,012.99	13,837,225,096.88

A note on the classification of long-term borrowings:

Other notes, including interest rate range:

At the end of the reporting period, the interest rates of the Group's long-term borrowings were all in the range of 1% to 6%.

46. Bonds payable

(1) bonds payable

Unit: Yuan

sports event	Closing balance	Opening balance
exchangeable bond	2,456,852,595.77	2,408,081,997.96
add up the total	2,456,852,595.77	2,408,081,997.96

(2) Increase or decrease in bonds payable (excluding other financial instruments such as preferred shares and perpetual bonds classified as financial liabilities)

In United States dollars

Bond Name	nominal value	coupon rate	Issue date	Bond maturity	Issue amount	Opening balance	Current Issue	Interest at par	Amortization of premiums and discounts	Current reimbursement	Closing balance	Whether or not in breach of contract
EVE BT B2611	350,000,000.00	0.75%	2021 11 Mr. José Antonio González	5 years	350,000,000.00	345,760,273.09		2,625,000.00	1,120,520.36	2,625,000.00	346,880,793.45	clogged
add up the total	--				350,000,000.00	345,760,273.09		2,625,000.00	1,120,520.36	2,625,000.00	346,880,793.45	--

(3) Description 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 description:

The exchangeable bonds were issued in the amount of US$350 million with a coupon rate of 0.75% and a maturity of 5 years, with interest payable semi-annually. The underlying shares are the shares of Smallscale International Holdings Limited, with an exchange price of HK$46.58 per share and a number of 60,578,645 shares. The number of shares held by EBIL in the exchangeable bonds has been pledged to a specific offshore trust account.

47. Lease liabilities

Unit: Yuan

sports event	Closing balance	Opening balance
Lease payments	105,072,522.11	81,025,378.14
Unrecognized financing costs (decrease recorded as "-")	-8,210,211.69	-5,805,537.18
Lease liabilities due within one year (Decrease is recorded as "-")	-29,338,114.36	-36,987,713.09
add up the total	67,524,196.06	38,232,127.87

Other notes:

48. Long-term accounts payable

Unit: Yuan

sports event	Closing balance	Opening balance
Long-term accounts payable	342,141,281.50	804,366,486.10
add up the total	342,141,281.50	804,366,486.10

(1) Long-term accounts payable by nature of payment

Unit: Yuan

sports event	Closing balance	Opening balance
borrowings	60,204,000.00	85,289,000.00
Finance lease payable	815,932,087.53	1,280,343,805.67
Subtotal	876,136,087.53	1,365,632,805.67

Less: Long-term accounts payable due within one year	533,994,806.03	561,266,319.57
add up the total	342,141,281.50	804,366,486.10

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

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	645,997,274.62	343,743,532.07	81,477,142.44	908,263,664.25	
Deferred charges arising from sale and leaseback	91,919,453.02		17,957,193.38	73,962,259.64	
Other amortization	1,094,247.79	730,000.00	457,168.11	1,367,079.68	
add up the total	739,010,975.43	344,473,532.07	99,891,503.93	983,593,003.57	

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	2,041,759,278.00	3,962,219.00				3,962,219.00	2,045,721,497.00

Other notes:

At the Eighth Meeting of the Sixth Session of the Board of Directors and the Eighth Meeting of the Sixth Session of the Supervisory Committee of the Company held on February 10, 2023, the "Proposal on the Achievement of Vesting Conditions for the First Vesting Period of the Phase III Restricted Share Incentive Plan" was considered and passed, and the Company handled the registration of the shares to be vested for the first vesting period of the Phase III Restricted Share Incentive Plan. During the reporting period, the exercise payment from the incentive recipients was received and the share capital was increased by RMB3,962,219.00.

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 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

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)	13,157,626,630.47	590,159,136.67	71,590,354.99	13,676,195,412.15
Other capital surplus	4,724,334,152.77	456,910,277.06	295,047,546.18	4,886,196,883.65
add up the total	17,881,960,783.24	1,047,069,413.73	366,637,901.17	18,562,392,295.80

Other explanations, including increases or decreases during the period and explanations of the reasons for the changes:

(1) At the Eighth Meeting of the Sixth Session of the Board of Directors and the Eighth Meeting of the Sixth Session of the Supervisory Committee of the Company held on February 10, 2023, the "Proposal on the Achievement of Vesting Conditions for the First Vesting Period of the Phase III Restricted Share Incentive Plan" was considered and passed, and the Company handled the registration of the shares to be vested for the first vesting period of the Phase III Restricted Share Incentive Plan. During the reporting period, the share capital was increased by RMB3,962,219.00 and the capital surplus was increased by RMB296,532,469.95 upon receipt of the payment for exercise of options from the incentive recipients, and the corresponding carry forward was increased by RMB296,532,469.95.

Other capital surplus of RMB293,626,666.72 was transferred to capital premium.

(2) The Twenty-first Meeting of the Sixth Session of the Board of Directors and the Eighth Extraordinary General Meeting of Shareholders of the Company held on October 18, 2023 and November 6, 2023, respectively, considered and passed the "Proposal on the Company's Tenth Employee Stock Ownership Plan (Draft)" and other relevant proposals. The number of shares transferred by way of non-trading transfer under the Employee Stock Purchase Plan was 1,173,000 shares. The Company received the subscription money for the Tenth Employee Share Ownership Plan on December 6, 2023, resulting in a reduction of the share capital premium 23,696,537.43.

(3) The change in other capital surplus was due to the accrual of $456,910,277.06 for the cost of equity incentives; the recognition of the proportionate shareholding of Smallscale International Holdings Ltd. Changes in equity other than net profit or loss, other comprehensive income and profit distribution of affiliates, including the Company, amounted to NT$1,420,879.46.

(4) Capital surplus decreased by 47,893,817.56 as a result of the Company's capital increase to Yewei Power and Huizhou Yewei Power, and equity transactions between the Company and its controlling subsidiaries

Dollars.

56. Inventory Unit

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance
stockpile unit	249,890,029.54	150,029,636.61	76,516,727.43	323,402,938.72

add up the total	249,890,029.54	150,029,636.61	76,516,727.43	323,402,938.72

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 recognized 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	
I. Other comprehensive income that cannot be reclassified to profit or loss	-131,632,970.06	-3,040,970.64			-456,145.59	-2,584,825.05		-134,217,795.11
Of which: Changes in fair value of investments in other equity instruments	-131,632,970.06	-3,040,970.64			-456,145.59	-2,584,825.05		-134,217,795.11

II. Other comprehensive income to be reclassified to profit or loss	-3,851,898.29	-25,860,975.18			-225,995.48	-25,634,979.70		-29,486,877.99
Of which: Other comprehensive income available for transfer to profit or loss under the equity method	-4,791,113.81	-24,354,338.66				-24,354,338.66		-29,145,452.47
Changes in fair value of other debt investments	939,215.52	-698,386.52			-104,757.98	-593,628.54		345,586.98
Cash flow hedge reserve		-808,250.00			-121,237.50	-687,012.50		-687,012.50
Total other comprehensive income	-135,484,868.35	-28,901,945.82			-682,141.07	-28,219,804.75		-163,704,673.10

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

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	430,122,108.28	26,361,333.53		456,483,441.81
add up the total	430,122,108.28	26,361,333.53		456,483,441.81

A description of surplus surplus, including any increase or decrease during the period, and a description of the reasons for the change:

The increase in surplus reserves during the period was due to the increase in surplus reserves resulting from the appropriation of 10% of net profit and the disposal of investments in other equity instruments in accordance with the Company Law and the Company's Articles of Association.

60. Undistributed profits

Unit: Yuan

sports event	the current period	previous period
Undistributed profit at the end of the previous period before adjustments	10,444,983,355.86	7,285,338,868.57
Adjustments to opening unappropriated profit after the period	10,444,983,355.86	7,285,338,868.57
Add: Net profit attributable to owners of the parent company for the period	4,050,174,699.52	3,508,963,827.40
Disposal of investments in other equity instruments	12,079,957.48	45,677,158.04
Less: Withdrawal of legal surplus reserve	25,019,116.03	91,491,591.43
Dividends payable on ordinary shares	326,844,847.52	303,504,906.72
Undistributed profit at the end of the period	14,155,374,049.31	10,444,983,355.86

Adjust the breakdown of unappropriated earnings at the beginning of the period:

1) Retrospective adjustments due to ASBE and its related new regulations affected the unappropriated earnings at the beginning of the period by $0.00.
2) As a result of the change in accounting policy, the impact on unappropriated earnings at the beginning of the period was $0.00.

3) As a result of the correction of a significant accounting error, the impact on unappropriated earnings at the beginning of the period was $0.00.

4) The change in the scope of consolidation due to the same control affected the unappropriated earnings at the beginning of the period by $0.00.

5) Other adjustments totaled $0.00 affecting unappropriated earnings at the beginning of the period.

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	48,686,199,468.16	40,472,459,610.79	36,196,255,721.68	30,336,182,264.14
Other business	97,387,707.70	837,199.81	107,692,086.85	2,258,367.70
add up the total	48,783,587,175.86	40,473,296,810.60	36,303,947,808.53	30,338,440,631.84

Whether the lower of audited net profit before or after extraordinary gains and losses is negative.

Yes ☑No

Breakdown information for operating income and operating costs:

Unit: Yuan

Contract classification	Electronic components manufacturing		add up the total	
	revenues	business costs	revenues	business costs
Business Type	48,783,587,175.86	40,473,296,810.60	48,783,587,175.86	40,473,296,810.60
Among them:				
Consumer batteries	8,362,121,399.13	6,377,418,770.45	8,362,121,399.13	6,377,418,770.45
power cell	23,983,868,465.10	20,538,372,191.62	23,983,868,465.10	20,538,372,191.62
Energy storage batteries	16,340,209,603.93	13,556,668,648.72	16,340,209,603.93	13,556,668,648.72
(sth. or sb) else	97,387,707.70	837,199.81	97,387,707.70	837,199.81
By Business Area	48,783,587,175.86	40,473,296,810.60	48,783,587,175.86	40,473,296,810.60
Among them:				
internal (a country, province, city etc)	35,482,427,787.55	30,459,541,885.63	35,482,427,787.55	30,459,541,885.63
outside (a country's) borders	13,301,159,388.31	10,013,754,924.97	13,301,159,388.31	10,013,754,924.97

Information relating to performance obligations:

sports event	Time for fulfilling performance obligations	Important payment terms	The nature of the company's commitment to	Whether or not the person is primarily	Company's share of expected refunds to customers	Types of quality assurance offered by the company and related

			transfer the goods	responsible		obligations

Other notes

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 $0.00. Information related to variable consideration in contracts:

Significant contract changes or significant transaction price adjustments

Unit: Yuan

sports event	Accounting treatment	Amount of impact on revenue

Other notes:

62. Taxes and surcharges

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Urban maintenance and construction tax	20,799,364.28	24,192,320.28
Education surcharge	8,914,013.18	10,368,137.33
property tax	75,903,517.42	29,752,688.49
land use tax	6,496,775.73	4,025,394.18
vehicle usage tax (VUT)	25,419.16	11,824.15
non-residential property	39,298,612.89	36,568,281.01
Local education surcharge	5,942,675.49	6,912,091.49
green tax	740,235.63	125,434.19
Cropland Occupation Tax	11,310.00	
add up the total	158,131,923.78	111,956,171.12

Other notes:

63. Administrative expenses

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
remuneration of employees	691,169,383.28	519,479,080.56
Amortization of equity incentive expense	456,910,277.06	624,794,985.85
Depreciation and amortization expense	86,818,713.51	60,516,394.94
Agency fees	86,936,036.30	32,591,910.56
Rent and property costs	70,669,614.68	45,068,453.70
Material Consumption	40,265,557.93	47,172,430.06
travel costs	32,153,703.05	15,512,981.69
repair cost	22,432,557.81	25,334,617.03
insurance premium	16,364,873.49	11,086,804.80
office expenses	14,696,918.26	11,758,296.60
utilities	11,000,289.87	14,677,700.31
Business hospitality	10,928,271.14	8,320,092.60

Other expenses	27,642,888.09		30,806,417.83

add up the total	1,567,989,084.47	1,447,120,166.53

Other notes:

64. Cost of sales

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
remuneration of employees	191,930,900.93	139,131,917.75
After-sales comprehensive service fee	190,977,076.26	125,336,682.29
Quality Certification Fee	27,639,436.84	78,228,888.77
Marketing fee	55,686,560.74	39,786,786.90
Agency fees	30,846,156.31	33,150,649.42
insurance premium	25,531,395.90	20,230,872.81
Business hospitality	28,299,575.18	18,276,578.45
travel costs	44,220,440.86	17,992,609.16
office expenses	17,156,154.58	14,695,493.08
Fees for consultancy services	12,498,567.68	13,098,569.03
Depreciation and amortization expense	3,600,161.75	2,683,276.33
transportation cost	1,060,075.01	445,217.91
Other expenses	19,124,713.41	10,239,104.50
add up the total	648,571,215.45	513,296,646.40

Other notes:

65. Research and development costs

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
remuneration of employees	1,270,943,721.96	1,019,439,133.29
Material Consumption	717,774,774.54	632,513,544.28
amortization expense	66,047,563.98	58,939,987.36
repair cost	38,132,268.62	40,544,724.15
Test and inspection fees	54,338,163.75	22,440,022.61
depreciation	248,441,886.68	145,713,340.77
utilities	136,566,583.01	87,000,238.06
Fees for consultancy services	37,319,274.05	64,219,103.02
Patent application maintenance fees	28,538,196.02	9,185,824.19

travel costs	31,250,929.32	14,678,250.25
fuel cost	40,607,484.08	24,420,436.48
Other expenses	61,676,151.68	34,040,931.24
add up the total	2,731,636,997.69	2,153,135,535.70

Other notes:

66. Finance costs

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
interest expense	791,364,568.03	548,202,149.67
Of which: Interest expense on lease liabilities	3,302,993.20	4,683,801.40
Less: Interest capitalization	314,850,776.99	156,025,622.50
Less: interest income	200,305,519.69	73,721,350.26
Net interest expense	276,208,271.35	318,455,176.91
Currency exchange gains and losses	-92,014,068.40	-193,497,638.55
Bank charges	12,321,573.84	15,754,683.65
promissory note discount	2,632,682.37	6,300,451.36
add up the total	199,148,459.16	147,012,673.37

Other notes:

67. Other gains

Unit: Yuan

Sources of generation of other benefits	Current period's incidence	Prior period's incidence
I. Government grants recognized in other income	1,770,565,935.63	1,020,433,713.10
Of which: Government grants related to deferred revenue	69,648,748.15	57,370,058.54
Government grants recognized directly in profit or loss for the period	1,700,917,187.48	963,063,654.56
II. Other items related to ordinary activities and recognized in other income	7,579,996.17	677,043.94
Of which: Personal tax withholding tax processing fees	7,579,996.17	677,043.94
add up the total	1,778,145,931.80	1,021,110,757.04

68. Net open hedge gains

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

Other notes:

69. Gain on change in fair value

Unit: Yuan

Sources that generate gains from changes in fair value	Current period's incidence	Prior period's incidence
forward exchange contract	12,261,040.00	-13,401,940.00
hedge (one's bets)	103,200.00	
add up the total	12,364,240.00	-13,401,940.00

Other notes:

70. 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	666,830,997.55	1,376,552,497.73
Investment income from disposal of long-term equity investments	3,595,277.95	
Dividend income earned on investments in other equity instruments during the holding period	6,946,189.80	1,555,209.90
Interest income earned on other debt investments during the holding period	20,696.00	
Investment income from the purchase of financial products	106,212,169.09	
Investment income on forward exchange contracts	-167,222,862.62	-115,151,586.00
promissory note discount	-6,461,803.49	-21,216,082.14
Investment income from futures trading	-1,144.32	
Investment income from disposal of financial instruments	-1,415,154.19	
add up the total	608,504,365.77	1,241,740,039.49

Other notes:

71. Credit impairment losses

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Bad debt losses on notes receivable	-6,985,000.00	5,985,000.00
Bad debt losses on accounts receivable	-170,066,156.07	-202,202,475.20

Bad debt losses on other receivables	-1,650,851.23	-1,549,525.90
add up the total	-178,702,007.30	-197,767,001.10

Other notes:

72. Impairment losses on assets

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Loss on decline in value of inventories and impairment loss on contract performance costs	-363,242,665.18	-119,240,329.83
Impairment losses on contract assets	-1,671,733.07	-7,015,801.24
add up the total	-364,914,398.25	-126,256,131.07

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
Disposal of fixed assets	-14,668,336.43	-6,478,676.86
Disposal of intangible assets	46,248.40	
Disposal of right-to-use assets	149,812.76	
add up the total	-14,472,275.27	-6,478,676.86

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
Compensation income	678,794.56	586,120.54	678,794.56
Profit on sale of carbon allowances	4,884,849.75		4,884,849.75
(sth. or sb) else	6,643,018.15	5,121,427.17	6,643,018.15
add up the total	12,206,662.46	5,707,547.71	12,206,662.46

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
Endowment expenditure	345,000.00	390,000.00	345,000.00
Compensation for losses		668,464.39	
Fines and late fees	1,270,931.18	659,576.86	1,270,931.18
Loss on destruction and	26,477,431.12	16,042,644.81	26,477,431.12

retirement of non-current assets			
(sth. or sb) else	1,064,532.91	1,754,540.22	1,064,532.91
add up the total	29,157,895.21	19,515,226.28	29,157,895.21

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	397,542,079.42	183,193,013.08
Deferred income tax expense	-89,020,704.04	-356,961,708.41
add up the total	308,521,375.38	-173,768,695.33

(2) Process of adjusting accounting profit to income tax expense

Unit: Yuan

sports event	Current period's incidence
total profit	4,828,787,308.71
Income tax expense at statutory/applicable rates	724,318,096.31
Effect of applying different tax rates to subsidiaries	-85,267,137.20
Effect of adjustments to prior periods' income taxes	-24,027,936.80
Impact of non-deductible costs, expenses and losses	8,233,747.60
Effect of deductible losses on the use of unrecognized deferred tax assets in prior periods	-44,765,231.28
Effect of deductible temporary differences or deductible losses for which no deferred tax assets were recognized in the current period	6,218,810.69
Gains and losses on joint ventures and associates accounted for under the equity method of accounting	-23,399,422.66
Effect of changes in tax rates on opening deferred income tax balances	107,808,584.60
Deduction of R&D expenses	-393,401,319.33
Equity Incentive Exercise	41,690,441.92
(sth. or sb) else	-8,887,258.47
Income tax expense	308,521,375.38

Other notes:

77. Other comprehensive income

See note VII.57 for details.

78. Cash flow statement items

(1) Cash related to operating activities

Other cash received related to operating activities

sports event	Current period's incidence	Prior period's incidence
government grant	1,810,067,792.05	1,123,329,854.56
Interest income	187,829,438.93	73,698,366.93
Recovery of bonds and deposits	15,173,966.41	51,910,145.00
Other receipts	52,039,745.90	382,336,770.36
add up the total	2,065,110,943.29	1,631,275,136.85

Description of other cash received related to operating activities: Other cash paid related to operating activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Expenditures for cash-based period costs	1,115,295,054.61	1,558,608,915.43
Payment of bonds and deposits	40,943,981.75	10,598,497.60
Payment of transactions	25,447,836.37	211,782,103.91
add up the total	1,181,686,872.73	1,780,989,516.94

Description of other cash paid related to operating activities:

(2) Cash related to investing activities

Other cash received related to investing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Redemption of financial products	220,000,000.00	
Receipt of repayment and interest on nickel laterite wet smelting project	782,534,280.26	
Receipt of return of investment intention money	207,583,561.64	
(sth. or sb) else	104,475.41	
add up the total	1,210,222,317.31	

Significant cash received relating to investing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

Description of other cash received related to investing activities: other cash paid related to investing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Laterite Nickel Ore Wet Smelting Project		705,776,043.05
Purchase of financial products		3,360,000,000.00

add up the total		4,065,776,043.05

Significant cash paid in connection with investing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence

Description of other cash paid related to investing activities:

(3) Cash related to financing activities

Other cash received relating to financing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Financial sale and leaseback	85,000,000.00	817,000,000.00
shareholder's loan		2,639,990,000.00
add up the total	85,000,000.00	3,456,990,000.00

Description of other cash received related to financing activities: other cash paid related to financing activities

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Finance lease payments	590,544,860.13	333,452,522.02
buyback of shares	97,209,446.61	249,876,371.70
Payment of principal and interest on lease liabilities	55,249,927.99	36,065,087.15
Payment of equity repurchase		362,763,410.90
Return of shareholder loans		2,675,193,911.27
Payment of issue fees		350,916.81
add up the total	743,004,234.73	3,657,702,219.85

Description of other cash paid relating to financing activities: changes in liabilities arising from financing activities

☐ Applicable ☑ Not applicable

(4) Notes to the presentation of cash flows on a net basis

sports event	Relevant factual circumstances	Basis for adopting a net presentation	Financial impact

(5) Significant activities and financial effects that do not involve current cash receipts and payments but affect the financial position of the enterprise or may affect the enterprise's cash flows in the future

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	4,520,265,933.33	3,671,894,047.83
Add: Provision for impairment of assets	364,914,398.25	126,256,131.07
Depreciation of fixed assets, depletion of oil and gas assets, depreciation of productive biological assets	1,320,748,270.98	915,438,484.31
Credit impairment losses	178,702,007.30	197,767,001.10
Depreciation of right-of-use assets	40,226,736.29	38,209,340.26
Amortization of intangible assets	102,689,151.98	85,766,453.38
Amortization of long-term amortized expenses	234,652,112.46	184,777,667.51
Loss on disposal of property, plant and equipment, intangible assets and other long-lived assets (Gain is represented by a "-" sign)	14,472,275.27	6,478,676.86
Loss on retirement of fixed assets (gain is recognized by "-" sign)	26,477,431.12	16,042,644.81
Loss on changes in fair value (gains are recognized with a "-" sign)	-12,364,240.00	13,401,940.00
Finance costs (gains are recognized with a "-" sign)	184,194,202.95	158,923,357.99
Losses on investments (gains are recognized with a "-" sign)	-608,504,365.77	-1,241,740,039.49
Decrease in deferred income tax assets (increase is recognized by a "-" sign)	-228,467,242.91	-495,599,281.87
Increase (decrease) in deferred income tax liabilities (recorded as a "-")	141,019,528.74	135,586,961.99
Decrease in inventories (increase is indicated by a "-" sign)	1,954,558,381.85	-4,974,039,781.67
Decrease in operating receivables (increase is recognized by a "-" sign)	-861,609,041.90	-8,419,344,391.12
Increase (decrease) in operating accounts payable	847,373,944.12	11,815,605,809.34
(sth. or sb) else	456,910,277.06	624,794,985.85
Net cash flows from operating activities	8,676,259,761.12	2,860,220,008.15
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	9,903,081,475.83	7,208,888,913.39
Less: opening balance of cash	7,208,888,913.39	6,102,238,308.58

Add: closing balance of cash equivalents		
Less: opening balance of cash equivalents		
Net increase in cash and cash equivalents	2,694,192,562.44	1,106,650,604.81

(2) Net cash paid during the period for acquisition of subsidiaries

Unit: Yuan

	sum of money
Among them:	

Other notes:

(3) Net cash received for disposal of subsidiaries during the period

Unit: Yuan

	sum of money
Among them:	

Other notes:

(4) Composition of cash and cash equivalents

Unit: Yuan

sports event	Closing balance	Opening balance
I. Cash	9,903,081,475.83	7,208,888,913.39
Of which: cash on hand	101,520.11	62,391.13
Bank deposits available for payment	9,875,543,902.65	7,207,948,290.79
Other monetary funds readily available for disbursement	27,436,053.07	878,231.47
II. Cash equivalents		
III. Cash and cash equivalents balance at the end of the period	9,903,081,475.83	7,208,888,913.39

(5) Restricted use but still cash and cash equivalents presentation

Unit: Yuan

sports event	Amount for the period	Prior period amount	Reasons for remaining cash and cash equivalents

(6) Monetary funds not classified as cash and cash equivalents

Unit: Yuan

sports event	Amount for the	Prior period	Reasons for not being cash

	period	amount	and cash equivalents
promissory note deposit	603,127,074.22	1,769,816,483.44	particular purpose

add up the total	603,127,074.22	1,769,816,483.44	

Other notes:

（7） Description of other significant activities

80. Notes to items in the statement of changes in owners' equity

Description of "Other" items adjusted to the prior year-end balance and the amount of the adjustment: None.

81. 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			
Of which: United States dollars	213,330,150.83	7.0827	1,510,953,459.28
Euro (currency)	3,967,540.22	7.8592	31,181,692.09
Hong Kong dollar	59,368,755.64	0.9062	53,801,153.74
New Taiwan dollar (NTD)	744,326.00	0.2278	171,641.58
Rinjit (name)	1,104,985.89	1.5415	1,705,987.72
forint (Hungarian currency) (loanword)	34,383,803.64	0.0205	704,867.97
pound sterling	991.47	9.0411	8,963.98
Singapore dollar	183,159.56	5.3772	984,885.60
accounts receivable			
Of which: United States dollars	264,023,966.86	7.0827	1,870,002,550.08
Euro (currency)	8,877,870.74	7.8592	69,772,961.72
Hong Kong dollar			
Other receivables			
Of which: United States dollars	566,493.72	7.0827	4,012,305.07
Hong Kong dollar	618,220.53	0.9062	560,243.81
New Taiwan dollar (NTD)	59,090.00	0.2278	13,626.15

Euro (currency)	31,652.77	7.8592	248,765.45
Rinjit (name)	638,572.00	1.5415	985,891.31
forint (Hungarian currency) (loanword)	10,320,263.00	0.0205	211,565.39
Singapore dollar	281,808.08	5.3772	1,515,338.41
accounts payable			

Of which: United States dollars	38,399,226.55	7.0827	271,970,201.89
Euro (currency)	270,859.63	7.8592	2,128,740.00
Hong Kong dollar	2,645,098.82	0.9062	2,397,041.45
Won (Korean currency)	1,958,371,670.00	0.0055	10,810,211.62
Japanese yen (unit of currency)	2,300,000.00	0.0502	115,489.90
Other accounts payable			
Of which: United States dollars	2,131,358.00	7.0827	15,095,769.31
Hong Kong dollar	1,530.00	0.9062	1,386.52
long term loan			
Of which: United States dollars	41,693,652.40	7.0827	295,303,631.85
Euro (currency)			
Hong Kong dollar	202,574,976.00	0.9062	183,577,494.75
notes payable			
Of which: Won	445,000,000.00	0.0055	2,456,400.00

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

82. Leasing

(1) The Company as Lessee

☑Applicable ☐Not Applicable

Variable lease payments not included in the measurement of the lease liability

☐ Applicable ☑ Not applicable

Lease costs for short-term leases or low-value assets with simplified treatment

☐ Applicable ☑ Not applicable

Situations involving sale and leaseback transactions

Current gains and losses and cash flows related to leases

sports event	2023 Annual Amount ($)
Short-term lease expenses recognized in profit or loss for the period using the simplified approach	37,519,070.99
Lease charges for low-value assets (other than short-term leases) recognized in profit or loss for the period using the simplified treatment	
Interest expense on lease liabilities	3,302,993.20
Variable lease payments not included in the measurement of the lease liability included in current profit or loss	
Income from sublease of right-to-use assets	

sports event	2023 Annual Amount ($)
Total cash outflows related to leases	119,998,131.58
Related gains and losses from sale and leaseback transactions	46,899,735.03

（2） The Company as Lessor

Operating leases as lessor

☐ Applicable ☑ Not applicable

Financial leases as lessor

☐ Applicable ☑ Not applicable

Undiscounted lease receipts for each of the next five years

☐ Applicable ☑ Not applicable

Reconciliation of undiscounted lease receipts to net investment in leases

（3） Recognize gains and losses on sales under finance leases as a producer or distributor

☐ Applicable ☑ Not applicable

83. Other

VIII. Research and development expenditure

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Personnel labor	1,320,115,015.74	1,029,550,731.63
direct input	1,024,568,085.06	814,662,529.60
depreciation	252,951,563.22	147,704,010.56
amortization expense	64,395,107.43	55,649,975.05
Other expenses	208,588,363.80	213,380,015.74
add up the total	2,870,618,135.25	2,260,947,262.58
Of which: Expensed research and development expenditure	2,731,636,997.69	2,153,135,535.70
Capitalized research and development expenditure	138,981,137.56	107,811,726.88

1. R&D projects eligible for capitalization

Unit: Yuan

sports event	Opening	Increase during the period	Decrease during the period	Closing

	balance	Internal development expenditure	(sth. or sb) else	Recognized as intangible liabilities	Transfer to current profit or loss	balance

Highly Reliable Wide Temperature Lithium-Manganese Button Cells for Automotive Tire Pressure Applications	1,899,312.50	38,576,001.20			34,203,331.71	6,271,981.99
Research and development of 18650 lithium-ion batteries for power tools	3,891,476.05	53,178,974.35			39,762,036.17	17,308,414.23
E28 Passenger car battery module		70,083,304.07			49,298,023.24	20,785,280.83
XR Lithium-ion Battery Development for Wearable Markets		83,867,722.78			76,406,881.98	7,460,840.80
Development of EP40-650 extended range passenger car battery system		47,305,355.27	128,100.00		32,058,341.72	15,375,113.55
R&D of High Performance Energy Storage Cylindrical Battery		53,289,671.73			45,574,010.17	7,715,661.56
High Voltage HEV Passenger Car Battery System Development	18,066,589.35	2,784,554.20		20,851,143.55		
Development of Cylindrical Lithium-ion Battery Packs for Handheld Small Fans	8,240,658.04	642,036.63		8,882,694.67		
New positive electrode and lithium metal negative for e-cigarette atomizers Development of lithium batteries with polar materials	7,025,316.53	4,487,528.32		11,512,844.85		
48V Power Battery System Project	11,018,593.12	56,725,779.72		19,548,404.88	48,195,967.96	
Development of ultra-long-life large cylindrical batteries	15,708,770.62	41,057,363.37	277,924.52	26,367,502.06	30,676,556.45	
Development of High Performance Power Cylindrical Battery	14,049,109.16	56,204,731.05	2,023,584.91	27,738,501.54	44,538,923.58	
Development of automotive grade high specific energy BEV square ternary batteries	15,446,167.95	12,782,681.18	291,262.14	28,520,111.27		
Ultra-low temperature discharge start-stop power supply battery development project	10,122,499.18	15,988,635.10				26,111,134.28
add up the total	105,468,492.50	536,974,338.97	2,720,871.57	143,421,202.82	400,714,072.98	101,028,427.24

Significant capitalized research and development projects

sports event	R&D progress	Estimated completion time	Projected manner of generation of economic benefits	Specific basis for commencement of capitalization
Highly Reliable Wide Temperature Lithium-	Project in pilot		Direct use	Completion of

Manganese Button Cells for Automotive Tire Pressure Applications	production phase, not yet accepted			prototyping
Research and development of 18650 lithium-ion batteries for power tools	Project in pilot production phase, not yet accepted		Direct use	Completion of prototyping
E28 Passenger car battery module	Project in pilot production phase, not yet accepted		Direct use	Completion of prototyping
XR Lithium-ion Battery Development for Wearable Markets	Project in pilot production phase, not yet accepted		Direct use	Completion of prototyping
Development of EP40-650 extended range passenger car battery system	Project in pilot production phase, not yet accepted		Direct use	Completion of prototyping
R&D of High Performance Energy Storage Cylindrical Battery	Project in pilot production phase, not yet accepted		Direct use	Completion of prototyping
Development of automotive grade high specific energy BEV square ternary batteries	Project completed and accepted		Direct use	Completion of prototyping
Ultra-low temperature discharge start-stop power supply battery development project	Project in pilot production phase, not yet accepted		Direct use	Completion of prototyping

Provision for impairment of development expenditure

Unit: Yuan

sports event	Opening balance	Increase during the period	Decrease during the period	Closing balance	Status of impairment testing

2. Important outsourced research and development projects

Project name	Ways in which economic benefits are expected to arise	Criteria and specific basis for determining capitalization or expensing

Other notes:

IX. 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	Cash flows 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	
Amount by which goodwill/cost of consolidation is less than share of fair value of identifiable net assets acquired	

Method of determining the fair value of the cost of consolidation: contingent consideration and description of changes therein

Main reasons for the formation of large amounts of goodwill:

other explanations:

(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 of equity interests held prior to the date of purchase at fair value

Whether there are transactions in which a business combination is realized in steps through multiple transactions and control is 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	

Contingent consideration and a description of its movement:

Other notes:

(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 were any transactions or events during the period in which control of subsidiaries was lost

Yes ☑No

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:

(1) Chengdu Yiwei Power Co., Ltd. was established on February 14, 2023 with a registered capital of RMB30,000 million. The Company holds 100% equity interest in Chengdu Yiwei Power Co.

(2) Yunnan Yijie Lithium Co., Ltd. was established on March 17, 2023 with a registered capital of RMB100 million. The Company holds 55% equity interest in Yunnan Yijie Lithium Co.

(3) EVE ENERGY PTE.LTD. was incorporated on June 22, 2023 and the Company owns 100% of EVE ENERGY PTE.LTD.

(4) EVE Energy US Holding LLC was incorporated on August 15, 2023, and the Company's subsidiary, EVE ENERGY IRELAND HOLDING LIMITED, owns 100% of EVE Energy US Holding LLC.

(5) EVE ENERGY IRELAND HOLDING LIMITED was incorporated on August 24, 2023 and is 100% owned by the Company.

6. Other

X. Interests in other subjects

1. Interests in subsidiaries

(1) Composition of enterprise groups

Unit: Yuan

Name of Subsidiary	registered capital	Principal place of business	registered office	Nature of business	percentage of shareholding		Acquisition method
					straightforward	overhead	
Huizhou Jinyuan Precision Automation Equipment Co.	3,000,000.00	Huizhou prefecture level city in Guangdong	Huizhou prefecture level city in Guangdong	service industry	100.00%		constitute
EW Asia Ltd.	US$ 283,000,000.00	Hong Kong	Hong Kong	trade and commerce	100.00%		constitute
eve battery investment ltd	$10.00	British Virgin Islands	British Virgin Islands	trade and commerce		100.00%	constitute
EVE ENERGY MALAYSIA SDN. BHD.	US$ 593,800.00	Malaysia	Malaysia	service industry		100.00%	constitute
EVE Germany GmbH	EUR 25,000.00	German	German	trade and commerce		100.00%	Non-same control business combinations

EVE Power Hungary Kft.	10,000.00 Euros	Hungary	Hungary	service industry		100.00%	constitute
Yewei International Industries Co.	$100.00	United States of America	United States of America	trade and commerce	100.00%		constitute
Hubei Yiwei Power Co.	1,303,261,095.83	Jingmen prefecture level city in Hubei	Jingmen prefecture level city in Hubei	service industry	98.90%		constitute
Huizhou Yiwei Collective Energy Co.	4,153,556,863.00	Huizhou prefecture level city in Guangdong	Huizhou prefecture level city in Guangdong	service industry		51.00%	constitute
EVERWEALTH POWER HONG KONG LIMITED	1,000,000.00 HKD	Hong Kong	Hong Kong	trade and commerce		100.00%	constitute
Huizhou Yiwei Power Battery Co.	235,234,212.00 USD	Huizhou prefecture level city in Guangdong	Huizhou prefecture level city in Guangdong	service industry	45.59%	54.41%	constitute
Jiangsu Yiwei Linyang Energy Storage Technology Co.	500,000,000.00	Qidong prefecture level city in Hebei	Qidong prefecture level city in Hebei	service industry		65.00%	constitute
Qinghai Yiwei Lithium Energy Co.	10,000,000.00	Qinghai	Qinghai	service industry	100.00%		constitute
Guangdong Yiwei Sainz New Energy System Co.	50,000,000.00	Huizhou prefecture level city in Guangdong	Huizhou prefecture level city in Guangdong	service industry	94.72%		constitute
Jingmen Yiwei Chuangneng Lithium Battery Co.	2,022,756,796.83	Jingmen prefectur	Jingmen prefectur	service industry	100.00%		constitute

		e level city in Hubei	e level city in Hubei				
Wuhan Fu An Te Technology Co.	4,440,460.61	Wuhan city on Changjiang, subprovincial city and capital of Hubei province	Wuhan city on Changjiang, subprovincial city and capital of Hubei province	service industry	100.00%		Non-same control business combinations
Huizhou Yiwei Chuangneng Battery Co.	178,425,065.00	Huizhou prefecture level city in Guangdong	Huizhou prefecture level city in Guangdong	service industry	100.00%		Non-same control business combinations
Wuhan Yiwei Energy Storage Co.	81,774,300.00	Wuhan city on Changjiang, subprovincial city and capital of Hubei province	Wuhan city on Changjiang, subprovincial city and capital of Hubei province	service industry	100.00%		constitute
Ningbo YWT Lithium Battery Co.	105,000,000.00	Ningbo subprovincial city in Zhejiang	Ningbo subprovincial city in Zhejiang	service industry	100.00%		constitute

Jinhai Lithium (Qinghai) Co.	180,000,000.00	Qinghai	Qinghai	service industry	80.00%		constitute
Chengdu Yiwei Lithium Energy Co.	300,000,000.00	Chengdu	Chengdu	service industry	100.00%		constitute
Yuxi Yiwei Lithium Energy Co.	300,000,000.00	Yuxi prefecture level city in Yunnan	Yuxi prefecture level city in Yunnan	service industry	100.00%		constitute
Qujing Yewei Lithium Energy Co.	550,000,000.00	Qujing prefecture level city in Yunnan	Qujing prefecture level city in Yunnan	service industry	90.00%	10.00%	constitute
Shenyang Yiwei Lithium Energy Co.	300,000,000.00	Shenyang prefecture level city in Henan	Shenyang prefecture level city in Henan	service industry	100.00%		constitute
Chengdu Yiwei Power Co.	300,000,000.00	Chengdu	Chengdu	service industry	100.00%		constitute
Yunnan Yijie Lithium Co.	100,000,000.00	Yunnan	Yunnan	service industry	55.00%		constitute
EVE ENERGY PTE.LTD.	1.00 SGD	Singaporean	Singaporean	trade and commerce	100.00%		constitute
eve energy island holding limited	10,000.00 Euros	Irish	Irish	trade and commerce	100.00%		constitute
EVE Energy US Holding LLC	inapplicable	United States of America	United States of America	trade and commerce		100.00%	constitute

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 for holding more than half of the voting rights but not controlling the investee: for significant structured entities included in the scope of consolidation, the basis of control:
Basis for determining whether a company is an agent or a principal:

Other notes:

(2) Significant non-wholly owned subsidiaries

Unit: Yuan

Name of Subsidiary	Minority shareholding	Gains and losses attributable to minority shareholders for the period	Dividends declared to minority shareholders during the period	Balance of minority interests at the end of the period
EVERYTHING POWER	1.25%	470,166,163.69		3,271,641,738.38

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
billionaire's latitude (i.e. Asia's largest city) propulsion	25,451,971,845.29	33,177,833,598.21	58,629,805,443.50	30,538,744,624.11	10,945,596,429.75	41,484,341,053.86	19,825,430,377.45	27,220,606,549.63	47,046,036,927.08	28,892,850,873.18	10,232,729,684.02	39,125,580,557.20

Unit: Yuan

Name of Subsidiary	Current period's incidence				Prior period's incidence			
	revenues	net profit	Total comprehensive income	Cash flows from operating activities	revenues	net profit	Total comprehensive income	Cash flows from operating activities
billionaire's latitude (i.e. Asia's largest city)	39,063,621,919.70	3,252,375,820.26	3,252,375,820.26	5,788,486,080.49	27,215,983,258.47	1,265,857,702.24	1,265,857,702.24	6,221,967,448.84

propulsion								

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 notes:

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

On January 17, 2023, the Company held the Sixth Meeting of the Sixth Session of the Board of Directors to consider and approve the "Proposal on Capital Increase to Subsidiaries by Using Proceeds and Own Funds and Connected Transactions", agreeing that the Company would use the proceeds to increase the capital to EVERWIND and use the proceeds and own funds to increase the capital to Huizhou EVERWIN. After the completion of this capital increase, YWD and Huizhou YWD will remain as the controlling subsidiaries of the Company. The company increased the capital to Yewei Power and Huizhou Yewei Power, purchased the equity of Qinghai Yewei from Yewei Power, and the subsidiary Yewei Asia purchased the equity of Yewei Germany and Yewei Hungary from Yewei Power Hong Kong to reduce the equity premium by 47,893,817.56 RMB.

(2) Effect of the transaction on minority interests and equity attributable to owners of the parent company

Unit: Yuan

	YWD, Huizhou YWD, Qinghai YWD, YWD Germany, YWD Hungary
Purchase cost/disposal consideration	5,790,213,968.27
--Cash	5,790,213,968.27
-- Fair value of non-cash assets	
Total purchase cost/disposal consideration	5,790,213,968.27
Less: Share of net assets of subsidiaries in proportion to equity acquired/disposed of	5,742,320,150.71
discrepancy (in a sum or quota)	47,893,817.56
Of which: Adjustments to capital surplus	47,893,817.56
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	
Smallville International	Cayman Islands	Cayman Islands	trade and commerce		30.98%	equity method

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

	Smallville International	Smallville International
current asset	19,570,753,380.70	19,198,774,694.57
non-current asset	5,937,531,051.20	5,160,543,734.09
Total assets	25,508,284,431.90	24,359,318,428.66
current liability	3,566,333,169.61	3,588,957,123.56
non-current liability	532,341,802.11	393,152,998.74
Total liabilities	4,098,674,971.72	3,982,110,122.30
Minority interests		
Equity attributable to shareholders of the parent company	21,409,609,460.18	20,377,208,306.36
Share of net assets by shareholding	6,632,697,010.76	6,373,990,758.23
Adjustments		
--Goodwill	410,750,159.45	410,750,159.45
-- Unrealized profit on internal transactions		
--Other		
Carrying value of equity investments in associates	7,043,447,170.21	6,784,740,917.68
Fair value of equity investments in associates for which publicly quoted prices exist		
revenues	11,168,422,292.80	12,144,979,939.14
net profit	1,645,090,043.75	2,510,316,290.05
Net profit from discontinued operations		
Other comprehensive income	-78,620,009.07	-15,382,384.18
Total comprehensive income	1,566,470,034.68	2,494,933,905.87
Dividends received from associates during the year	220,875,048.79	449,842,966.70

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 carrying value of investments	107,399,804.14	79,862,094.76
Total of the following by percentage of shareholding		

-Net profit	27,537,709.38	33,344,630.54
-- total comprehensive income	27,537,709.38	33,344,630.54
Associates:		
Total carrying value of investments	7,259,805,046.12	4,639,907,674.44

Total of the following by percentage of shareholding		
-Net profit	126,947,613.82	551,711,768.89
-- other comprehensive income	-11,989.25	
-- total comprehensive income	126,935,624.57	551,711,768.89

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
Beijing Huashan Yongsheng Technology Co.		862,025.14	862,025.14
Huafei Nickel & Cobalt (Indonesia) Co.	1,066,491.07	-1,066,491.07	
Qinghai Jinwei New Material Technology Co.		150,514.55	150,514.55

Other notes:

(7) Unrecognized commitments relating to investments in joint ventures

(8) Contingent liabilities relating to investments in joint ventures or associates

4. Important joint operations

Common Operating Name	Principal place of business	registered office	Nature of business	Percentage of shareholding/shareholding	
				straightforward	overhead

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:

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

XI. Government grants

1. Government grants recognized at the end of the reporting period at the amount receivable

☐ Applicable ☑ Not applicable

Reasons for not receiving the projected amount of government grants at the projected point in time

☐ Applicable ☑ Not applicable

2. Liability items involving government grants

☑Applicable ☐Not Applicable

Unit: Yuan

account	Opening balance	Amount of new grants for the period	Amount included in non-operating income for the period	Amounts transferred to other gains during the period	Other changes during the period	Closing balance	Asset/revenue related
Deferred income	638,270,512.88	343,743,532.07		69,648,748.15	4,101,632.55	908,263,664.25	Asset-related
Deferred income	7,726,761.74				7,726,761.74		revenue-related
add up the total	645,997,274.62	343,743,532.07		69,648,748.15	11,828,394.29	908,263,664.25	

3. Government grants recognized in profit or loss for the period

☑Applicable ☐Not Applicable

Unit: Yuan

account	Current period's incidence	Prior period's incidence
Other gains	1,700,917,187.48	963,063,654.56

Other notes

XII. Risks related to financial instruments

1. Various types of risks arising from financial instruments

The Group's risks associated with financial instruments arise from various types of financial assets and financial liabilities recognized in the course of the Group's operations, including: credit risk, liquidity risk and market risk.

The Group's management is responsible for the system of objectives and policies for managing the various types of risks associated with financial instruments. The operating management is responsible for day-to-day risk management through functional departments (e.g. the Group's Credit Management Department reviews the credit sales incurred by the Company on a case-by-case basis) The Group's internal audit department conducts daily monitoring of the implementation of the Company's risk management policies and procedures and reports relevant findings to the Group's Audit Committee in a timely manner.

The overall objective of the Group's risk management is to develop risk management policies that minimize the risks associated with each type of financial instrument without unduly affecting the Company's competitiveness and resilience.

(1) credit risk

Credit risk is the risk that one party to a financial instrument will fail to meet its obligations and thereby cause the other party to incur a financial loss. The Company's credit risk arises primarily from currency

funds, notes receivable, accounts receivable, accounts receivable financing, other receivables, contract assets, investments in debt securities and long-term receivables (which are described according to the actual situation of the enterprise), which are financial assets whose credit risk arises from default of the counterparty, and whose maximum exposure is equal to the carrying amount of these instruments.

The Group's monetary funds are mainly deposited with financial institutions, such as commercial banks, which the Group considers to have high creditworthiness and asset status and low credit risk.

For notes receivable, accounts receivable, receivables financing, other receivables, contract assets, debt investments and long-term receivables (described according to the actual situation of the enterprise) the Group has set up relevant policies to control the credit risk exposure. The Group evaluates the creditworthiness of customers and sets the credit period accordingly, based on its assessment of the customer's financial position, the possibility of obtaining guarantees from third parties, credit history and other factors such as the current market conditions. The Group regularly monitors the credit history of its customers. For customers with poor credit history, the Group will use written reminders, shorten the credit period or cancel the credit period in order to ensure that the Group's overall credit risk is within a manageable range.

①Criteria for judging significant increase in credit risk

The Group assesses at each balance sheet date whether there has been a significant increase in the credit risk of the relevant financial instrument since its initial recognition. In determining whether there has been a significant increase in credit risk since initial recognition, the Group considers information that is reasonably available and supportable without undue additional cost or effort, including qualitative and quantitative analyses based on the Group's historical data, external credit risk ratings and forward-looking information. The Group determines the change in the risk of default over the expected life of the financial instrument by comparing the risk of default at the balance sheet date with the risk of default at the date of initial recognition on the basis of a single financial instrument or a portfolio of financial instruments with similar credit risk characteristics.

The Group considers that there has been a significant increase in the credit risk of a financial instrument when one or more of the following quantitative and qualitative criteria are triggered: quantitative criteria are mainly an increase in the probability of default of more than a certain percentage over the initial recognition of the remaining period of duration at the reporting date; qualitative criteria are significant adverse changes in the operating or financial conditions of the main debtor, and a list of early warning customers.

② Definition of credit-impaired assets

In order to determine whether credit impairment has occurred, the Group uses criteria that are consistent with its internal credit risk management objectives for the relevant financial instruments, taking into account both quantitative and qualitative indicators.

In assessing whether a debtor is impaired, the Group considers the following factors: significant financial difficulty of the issuer or debtor; breach of contract by the debtor, such as default or delinquency in interest or principal payments; creditors granting concessions to the debtor that the debtor would not otherwise make because of economic or contractual considerations related to the debtor's financial difficulty; and it becoming probable that the debtor will enter bankruptcy or other financial reorganization; the disappearance of an active market for the financial asset as a result of financial difficulties of the issuer or the debtor; the purchase or origination of a financial asset 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 Parameters of expected credit loss measurement

Depending on whether there has been a significant increase in credit risk and whether credit impairment has occurred, the Group measures the provision for impairment on the basis of expected credit losses over 12 months or the entire duration of the assets. The key parameters of expected credit losses measurement include probability of default, loss rate on default and exposure to default. The Group models the probability of default, loss given default rate and exposure to default risk by taking into account quantitative analysis of historical statistics (such as counterparty ratings, types of guarantees and collaterals, repayment methods, etc.) and forward-looking information.

The relevant definitions are given below:

The probability of default is the likelihood that the debtor will not be able to meet its repayment obligations within the next 12 months or throughout the remaining life of the debtor.

The loss given default ("LGD") rate is the Group's expectation of the extent to which losses will be incurred on default exposures. The loss given default ("LGD") rate varies depending on the type of counterparty, the type and priority of recourse, and the collateral. The loss given default ("LGD") rate is the percentage of loss on the exposure at the time of default, calculated either within the next 12 months or over the entire duration of the exposure;

Exposure to default risk is the amount that would be repaid to the Group in the event of a default in the next 12 months or throughout the remaining life of the Group. Forward-looking information The assessment

of significant increase in credit risk and the calculation of expected credit losses involve forward-looking information. The Group performs historical data analysis to identify key economic indicators that affect credit risk and expected credit losses for each business type.

The Group's maximum exposure to credit risk is the carrying amount of each financial asset in the balance sheet. The Group has not provided any other guarantees that may expose the Group to credit risk.

Among the Group's accounts receivable, accounts receivable from the top five customers accounted for 31.88% (previous period: 52.10%) of the Company's total accounts receivable; among the Group's other receivables, other receivables from the top five companies in terms of amount owed accounted for 59.66% (previous period: 95.72%) of the Company's total other receivables.

(2) liquidity risk

Liquidity risk is the risk that an enterprise will experience a shortage of funds when it meets an obligation to settle by delivery of cash or other financial assets. The Group has overall responsibility for the cash management of the Group's subsidiaries, including the short-term investment of cash surpluses and the raising of loans to meet anticipated cash requirements. It is the Group's policy to regularly monitor short-term and long-term liquidity requirements and compliance with borrowing agreements to ensure that adequate cash reserves and readily realizable marketable securities are maintained.

As of December 31, 2023, the maturities of the Company's financial liabilities were as follows:

Unit: million dollars

sports event	December 31, 2023

	less than one year	One to three years	More than three years
short term loan	112,097.44		
notes payable	619,825.72		
accounts payable	2,398,736.59		
Other accounts payable	2,389.27		
long term loan	348,160.55	960,212.94	439,866.46
bonds payable	154.93	245,530.32	
Lease liabilities	2,933.81	2,142.89	4,609.53
Long-term accounts payable	53,399.48	34,214.13	
add up the total	3,537,697.79	1,242,100.28	444,475.99

(continued from above)

sports event	December 31, 2022		
	less than one year	One to three years	More than three years
short term loan	129,440.89		
notes payable	1,074,484.17		
accounts payable	1,454,075.93		
Other accounts payable	6,774.79		
long term loan	210,400.25	904,924.17	478,798.34
bonds payable	152.35		240,655.85
Lease liabilities	3,698.77	2,866.82	956.40
Long-term accounts payable	56,126.63	77,436.64	3,000.00
add up the total	2,935,153.78	985,227.63	723,410.59

(3) market risk

①Interest rate risk

The Company's interest rate risk arises mainly from long-term interest-bearing debt such as long-term bank borrowings and bonds payable. 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 head office finance department monitors the level of interest rates in the Group on an ongoing basis. An increase in interest rates would 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 would have a material adverse effect on the Company's financial results, with management making timely adjustments based on the latest market conditions.

During the period ending December 31, 2023, if the interest rate on borrowings at the variable rate increases or decreases with other risk variables held constant

100 basis points, the Company's net income for the year would have decreased or increased by $13,889.79 million.

2. Hedging

(1) The company conducts hedging operations for risk management

☑Applicable ☐Not Applicable

The company will produce the required raw materials related varieties of lithium carbonate is expected to purchase hedging, as a way to hedge the company's commitment to the fluctuations in the market price of raw material purchases. Specific hedging arrangements are as follows:

hedged item	Corresponding risk management strategies and objectives	Hedging
Projected procurement of lithium carbonate	Commodity Futures Contracts for Lithium Carbonate	Commodity futures contracts lock in price volatility of expected raw material purchase contracts

Risk management objectives and hedging strategy: Lithium carbonate is the main raw material for the production of lithium batteries, and its price fluctuation is the main source of the Company's spot market risk. The Company purchases lithium carbonate from domestic suppliers. In order to ensure a stable supply of lithium carbonate, the Company enters into annual contracts with its suppliers, which are determined on the basis of the spot market price on the date of ordering. The Company manages its exposure to lithium carbonate price risk on the basis of monthly forecasts of expected lithium carbonate purchases over the next 12 months. The risk management objective of the Company's hedges is to minimize the impact of fluctuations in the price of lithium carbonate on the Company's operating activities. Based on this risk management objective, the Company utilizes futures contracts from CITIC Futures Limited to buy hedges and designates the futures contracts in cash flow hedges of the price risk of the expected purchases of lithium carbonate.

Hedging ratio: there is an economic relationship between the spot price of lithium carbonate and the futures contract of CITIC Futures Company Limited, and the impact of credit risk is not dominant, the hedging ratio is set in accordance with the quantity of lithium carbonate 1:1, the quantity of lithium carbonate futures contract is 1 lot = 1 ton, and the final determination of the ratio of hedging instrument to the quantity of hedged items is 1:

1.

（2） Company conducts qualifying hedging operations and applies hedge accounting

The effectiveness of the Company's hedging business is calculated based on the change in fair value of spot and futures, and the effective portion is measured at the lower of the absolute change in fair value of spot or the absolute change in fair value of futures.

The effect of cash flow hedges on current profit or loss and other comprehensive income is shown below:

As of December 31, 2023, the Company held lithium carbonate futures contracts to form a cumulative loss of $705,050.00 on hedging instruments, of which the cumulative effective portion of the hedge (hedging reserve) was -$808,250.00, and the ineffective portion of the gain was $103,200.00, and the contracts had not been closed out for delivery and there was no hedging reserve to be transferred out for the period.

（3） The Company conducts hedging operations for risk management, expects to achieve its risk management objectives, but does not apply hedge accounting.

☐ Applicable ☑ Not applicable

3. Financial assets

（1） Classification of transfer modalities

☑Applicable ☐Not Applicable

Unit: Yuan

migration pattern	Nature of financial assets transferred	Amount of financial assets transferred	Status of derecognition	Basis for determining derecognition
factor	accounts receivable	54,161,849.26	Discontinuance of recognition	After factoring the accounts receivable, the paying bank has no right to recover from the company and therefore derecognizes it.
Endorsement or discounting	Outstanding bankers' acceptances in receivables financing	4,596,460,679.45	Discontinuance of recognition	Since the bankers' acceptances in the receivables financing are accepted by banks with high credit ratings, the credit risk and the risk of delayed payment are minimal, and the interest rate risk associated with the notes has been transferred to the banks, it can be judged that the major risks and rewards of ownership of the notes have been transferred, and therefore derecognized.
add up the total		4,650,622,528.71		

(2) Financial assets derecognized as a result of a transfer

☑Applicable ☐Not Applicable

Unit: Yuan

sports event	Modalities for the transfer of financial assets	Amount of financial assets derecognized	Gains or losses related to derecognition
accounts receivable	factor	54,161,849.26	-1,415,154.19
Outstanding bankers' acceptances in receivables financing	endorsements	4,228,893,672.12	
Outstanding bankers' acceptances in receivables financing	discounted	367,567,007.33	-1,021,400.97
add up the total		4,650,622,528.71	-2,436,555.16

（3） Transfer of financial assets for assets that continue to be involved

☐ Applicable

☑ Not

Applicable

Other

Description

XIII. 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	--	--	--	--
(i) Financial assets held for trading	12,615,500.00	3,140,000,000.00		3,152,615,500.00
(ii) Other debt investments	10,754,572.92			10,754,572.92
(iii) Investments in other equity instruments	84,064,349.19		247,626,100.85	331,690,450.04
(iv) Receivables financing		968,382,943.94		968,382,943.94
II. Discontinued fair value measurements	--	--	--	--

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 reconciliations 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 reason 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 measured at fair value

9. Other

XIV. Related parties and connected transactions

1. Information on the parent company of the enterprise

Parent company name	registered office	Nature of business	registered capital	Parent company's shareholding in the enterprise	Proportion of voting rights of the parent company in the enterprise
Billion Wealth Holdings	Tibet	Investment Management and Consulting	10.000.00 million dollars	32.02%	32.02%

Description of the enterprise's parent company

Liu Jincheng and Luo Jinhong each holds 50% equity interest in the parent company, EVA Holdings, and the ultimate controllers are Mr. and Mrs. Liu Jincheng and Luo Jinhong, who directly and indirectly hold 39.85% of the shares of the Company in aggregate.

The ultimate controlling parties of this enterprise are Mr. and Mrs. Liu Jincheng and Luo Jinhong. Other Notes:

2. Information on the Company's subsidiaries

Details of the Company's subsidiaries are set out in Note X. Interests in other entities.

3. Joint ventures and associates of the enterprise

The significant joint ventures or associates of the enterprise are detailed in Note X. Interests in other entities. 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
Seymour International Holdings Limited and its subsidiaries	associated company
SK New Energy (Jiangsu) Co.	associated company
Qujing De Fang Yi Wei Co.	associated company
Qinghai Qaidam Xinghua Lithium Salt Co.	associated company
Changzhou Betray New Material Technology Co.	associated company
eve energy north america corporation	a joint venture
Huafei Nickel & Cobalt (Indonesia) Co.	associated company
Suzhou Hanhe Intelligent Equipment Co.	associated company
Nanjing CCCC Hangxin New Energy Technology Co.	associated company
Jiangsu CIIC Offshore Engineering Equipment Co.	associated company
Golden Kunlun Lithium Co.	associated company
Shenzhen Good Power Technology Co.	associated company

Jingmen Xinzhoubang New Material Co.	associated company
North China Aluminum New Material Technology Co.	associated company

Other notes:

4. Other related parties

Name of other related parties	Relationship between other related parties and the Company
Huizhou Yiwei New Energy Co.	Companies controlled by controlling shareholders
Hubei Jinquan New Material Co.	Companies controlled by controlling shareholders
Huizhou Jinquan New Energy Material Co.	Companies controlled by controlling shareholders
Shenzhen Moore Brothers Marketing Co.	Companies controlled by controlling shareholders
Guangdong Yidian Architectural Design Co.	Companies controlled by controlling shareholders
Guangdong Kinglon New Energy Vehicle Sales Co.	Companies controlled by controlling shareholders
Guangdong JiuLian Technology Co., Ltd. and its subsidiaries	Other related parties
Directors, Supervisors and Senior Management	Key management personnel

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	Prior period's incidence
joint venture	Acceptance of services	8,932,973.60	9,082,467.15
associated company	Procurement of commodities	7,114,053,051.01	1,907,648,141.14
Companies controlled by controlling shareholders	Purchase of goods and services	551,218,338.32	348,784,634.21

Statement of sale of goods/provision of services

Unit: Yuan

related party	Contents of related transactions	Current period's incidence	Prior period's incidence
joint venture	Sales of goods	260,112,978.85	203,957,419.54
associated company	Sales of goods and services	1,546,439,545.93	833,196,285.90
Companies controlled by controlling shareholders	Sales of goods	156,232,686.84	215,158,748.61
Other related parties	Sales of goods	7,746.00	

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

Name of client/contractor	Name of trustee/contractor	Types of assets entrusted/contracted	Commissioning/contracting start date	Commissioning/contracting termination date	Basis for pricing of hosting/chartering fees	Custodial/contracting fees recognized during the period

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
Companies controlled by controlling shareholders	house	812,317.27	

The Company acts as the lessee:

Unit: Yuan

Name of lessor	Types of leased assets	Rental costs for short-term leases and leases of low-value assets with simplified treatment (if applicable)		Variable lease payments not included in the measurement of the lease liability (if applicable)		Rent paid		Interest expense on lease liabilities assumed		Increased right-to-use assets	
		Current period's incidence	Prior period's incidence	Current period's incidence	Prior period's incidence	Current period's incidence	Prior period's incidence	Current period's incidence	Prior period's incidence	Current period's incidence	Prior period's incidence
Companies controlled by controlling shareholders	house	781,315.57				13,021,827.56	14,717,589.73	441,373.41	932,621.57		13,199,202.85
Companies controlled by controlling	traffic	579,292.15	513,982.32			579,292.15	513,982.32				

shareholders											
associated company	traffic	6,000.00				6,000.00					
associated company	house		25,211.01				25,211.01				

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
associated company	1,428,000,000.00	July 7, 2023	June 21, 2033	clogged

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

Description of related guarantees

(5) Related party funds borrowing

In United States dollars

related party	amount of money on loan	starting date	maturity (of an investment bond)	clarification
tear into				
dismantle				
associated company	35,000,000.00	August 10, 2021	August 10, 2028	
associated company	77,000,000.00	August 26, 2021	August 26, 2028	
associated company	102,200,000.00	November 24, 2021	November 23, 2028	

(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
actual controller	Purchase of Equity in YWD		6,200,000.00
Companies controlled by controlling shareholders	Purchase of equipment	127,996,434.12	32,150,729.92
Companies controlled by controlling shareholders	Sales equipment	1,766,904.12	230,100.00

(7) Key management compensation

Unit: Yuan

sports event	Current period's incidence	Prior period's incidence
Key management compensation	13,875,260.36	17,071,371.58

(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	Companies controlled by controlling	29,179,288.75	1,458,964.44		

	shareholders				
accounts receivable	joint venture	33,882,870.48	1,694,143.52	37,450,185.48	1,872,509.28
accounts receivable	associated company	256,594,959.35	12,829,747.97	475,365,705.42	24,204,318.56
Contractual assets	associated company			32,167.36	1,608.37
Other receivables	associated company	3,949,588.97		796,110,270.22	
debenture investment	associated company	1,689,305,990.12		1,585,402,584.43	

Notes and receivables financing	Companies controlled by controlling shareholders	15,000,000.00			
Notes and receivables financing	associated company	47,492,872.84		103,109,051.50	
prepayments	associated company	45,537,537.95		175,148,315.94	
prepayments	Companies controlled by controlling shareholders	33,065,667.94		41,573,413.08	

（2） Items payable

Unit: Yuan

Project name	related party	Closing book balance	Opening balance
accounts payable	Companies controlled by controlling shareholders	133,899,480.21	78,589,845.48
accounts payable	associated company	1,417,443,170.06	1,286,064,685.19
notes payable	Companies controlled by controlling shareholders	10,090,364.41	3,572,367.40
Notes payable and electronic debt instruments payable	associated company	1,620,618,494.87	24,952,039.01
Contractual liabilities	joint venture	6,052,514.32	4,164,072.76
Contractual and other current liabilities	associated company	348,000.00	

7. Related party commitments

8. Other

XV. Share-based payment

1. Share-based payment in general

☑Applicable ☐Not Applicable

Unit: Yuan

Category of grant recipients	Awarded during the period		Current exercise		Unlocked in this issue		Lapsed for the period	
	quantiti	sum of money	quantit	sum of money	quan	sum	quanti	sum of

	es		ies		tities	of money	ties	money
Directors, senior management	3,599,400	193,681,408.00	10,300	781,152.00			38,500	2,919,840.00
Middle and senior management, core technology (business) personnel and other personnel that the Board of Directors deems necessary to incentivize	38,314,300	1,737,456,751.00	3,951,919	299,713,536.96			1,200,620	91,055,020.80
add up the total	41,913,700	1,931,138,159.00	3,962,219	300,494,688.96			1,239,120	93,974,860.80

Stock options or other equity instruments issued and outstanding at the end of the period

☑Applicable ☐Not Applicable

Category of grant recipients	Stock options issued and outstanding at the end of the period		Other equity instruments issued and outstanding at the end of the period	
	Range of exercise prices	Remaining duration of the contract	Range of exercise prices	Remaining duration of the contract

Directors, senior management, middle and senior management, core technical (business) personnel, and other personnel that the Board of Directors deems necessary to incentivize.	The grant price of Class II restricted stock under the Phase III Restricted Stock Incentive Plan was $75.84 /share; the first grant of Class II restricted stock under the Phase IV Restricted Stock Incentive Plan was granted at a price of $41.23 per share, and the first grant of Class II restricted stock under the Phase IV Restricted Stock Incentive Plan was reserved for Class II restricted stock grant price of $41.07/share; stock option exercise price of $70/share under the Phase V Stock Option Incentive Plan	The remaining term of the Phase III Restricted Stock Incentive Plan contract is 12, 24, 36 and 48 months from the date of the corresponding grant of restricted stock (December 3, 2021); the remaining term of the Phase IV Restricted Stock Incentive Plan initial grant contract is 12, 24, 36 and 48 months from the date of the corresponding grant of restricted stock (March 14, 2023); and the remaining term of the reserved grant contract is 12, 24, 36 and 48 months from the date of the corresponding grant of restricted stock (September 25, 2023) The remaining term of the contract for the reserved grant is 12 months, 24 months, 36 months and 48 months from the date of the corresponding grant of restricted stock (September 25, 2023); the remaining term of the contract for the Phase V Stock Option Incentive Plan is 18 months and 30 months from the date of the corresponding grant of stock options (December 25, 2023).		

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	Black-Scholes model, measurement based on market price of common stock
Significant parameters of grant date fair value of equity instruments	Historical volatility, risk-free rate
Basis for determining the number of equity instruments for which options are exercisable	In accordance with the relevant provisions of ASBE No. 11 "Share-based Payment" and ASBE No. 22 "Recognition and Measurement of Financial Instruments", the Company will revise the number of equity instruments expected to be exercisable at each balance sheet date during the waiting period based on the latest available subsequent information, such as changes in the number of exercisable individuals, and will record the services acquired in the current period at the relevant cost based on the fair value at the date of authorization of the equity instruments or expenses and adjust capital surplus accordingly.
Reasons for significant differences between current and prior period estimates	No significant differences
Cumulative amount of equity-settled share-based payments recognized in capital surplus	843,403,627.53
Total expense recognized for equity-settled share-based payments during the period	456,910,277.06

Other notes:

3. Cash-settled share-based payments

☐ Applicable ☑ Not applicable

4. Share-based payment expense for the period

☑Applicable ☐Not Applicable

Unit: Yuan

Category of grant recipients	Equity-settled share-based payment expense	Cash-settled share-based payment expenses
Directors, senior management	19,652,494.16	
Middle and senior management, core technical (business) personnel, and other personnel deemed by the Board of Directors to be in need of incentives	437,257,782.90	
add up the total	456,910,277.06	

Other notes:

5. Modification and termination of share-based payment

6. Other

XVI. Commitments and contingencies

1. Important commitments

Significant commitments existing at the balance sheet date

(1) Capital commitments

Capital commitments contracted for but not yet recognized in the financial statements	December 31, 2023	December 31, 2022
Outward investment financed by RMB	5,223,371,000.00	3,166,871,000.00
Outward investments financed in United States dollars	116,600,000.00	344,568,800.00
Outward investments financed in euros	10,000.00	10,000.00

(1) On February 11, 2018, the Company participated in the investment in Nanjing CCCC Hangxin New Energy Technology Co., Ltd. with a registered capital of RMB4.79 million, of which the Company contributed
As of the end of the reporting period, RMB 200,000 had been contributed and RMB 150,000 had not been contributed.

2) At the Twenty-ninth Meeting of the Fifth Session of the Board of Directors held on May 17, 2021, the Company considered and passed the "Proposal on the Establishment of a Joint Venture Company by a Subsidiary of EVA Asia and BETRAY and SKI", in which a subsidiary of the Company, EVA Asia, proposed to increase the capital of BETRAY's subsidiary, Changzhou BETRAY, together with BETRAY and SKI, with the registered capital of Changzhou BETRAY increasing from the current RMB5,500,000.00 million to RMB1,954,400.00 million. Changzhou Battery will increase its registered capital from the current RMB5,000,000 to RMB1,954,400,000. Among them, EVA Asia contributed RMB46,905.60 million in cash.

As of the end of the reporting period, RMB 465.2 million has been contributed, and RMB 385.6 million remains unfunded. As of the end of the reporting period, RMB 46,520,000 has been contributed, and RMB 3,850,600,000 has not yet been contributed.

3) As approved by the Company's Second Extraordinary General Meeting of 2021 held on April 8, 2021, the Company signed a Joint Venture Agreement with German Nano, the
The two parties jointly invested in the establishment of De Fang Yi Wei, with a registered capital of RMB100 million, of which the Company contributed RMB40 million with its own and self-financed funds, holding 40% of the equity interest in De Fang Yi Wei. The Company has the right to increase the capital of DFNM together with DFNM, with the Company's capital increase amounting to RMB 1,293 million and DFNM's capital increase amounting to RMB 607 million. After the capital increase of both parties, the registered capital of Delphan Yewei will be RMB1,116,667,000, with Delphan Nano contributing RMB667,000,000 and holding 60% equity interest in Delphan Yewei, and the Company contributing RMB444,666,700,000 and holding 40% equity interest in Delphan Yewei, and the portion of capital increase of both parties exceeding the subscribed registered capital will be recognized as capital surplus. As of the end of the reporting period, 1,209,000,000 Yuan had been contributed, and 124,000,000 Yuan remained unfunded.

(4) On August 1, 2021, the Company held the Thirty-fourth Meeting of the Fifth Session of the Board of Directors to consider and approve the "Proposal on the Establishment of a Joint Venture Company with Enjie Co.
The two parties cooperated to establish Hubei Enjie New Material Technology Co., Ltd. in Jingmen, with a registered capital of RMB1,600,000,000, of which RMB88,000,000 was contributed by the designated contributor of Enjie, holding 55% equity interest in Enjie New Material, and RMB720,000,000 was contributed by the

Company, holding 45% equity interest in Enjie New Material. As of the end of the reporting period, RMB 643.2 million had been contributed and RMB 76.8 million had not yet been contributed.

(5) At the Thirty-ninth Meeting of the Fifth Session of the Board of Directors of the Company held on October 27, 2021, the Company considered and passed the "Proposal on the Establishment of a Joint Venture Company with Zhongke Electric".

The Company and CEC signed the Joint Venture Agreement, in which both parties cooperated to set up Yunnan Zhongke Star City Graphite Co., Ltd. with a registered capital of RMB 1,000,000,000, of which the Company contributed RMB 400,000,000, holding 40% equity interest in Zhongke Star City, and CEC contributed RMB 60,000,000, holding 60% equity interest in Zhongke Star City. As at the end of the reporting period, RMB288 million had been contributed and RMB112 million remained uncommitted.

(6) On August 31, 2021, the Company signed a Joint Venture Contract with Tongling Huaxin Material Co. The registered capital of the joint venture company is proposed to be RMB480 million, of which the Company will contribute RMB144 million with its own funds and self-financing funds, holding 30% equity interest in the joint venture company. As at the end of the reporting period, no contribution has been made.

(7) On May 24, 2022, a subsidiary, Hubei Yiwei Power Company Limited, established Qinghai Yiwei Lithium Energy Company Limited, with a registered capital of RMB10 million, 2023

On April 26, 2012, the shareholder changed to YWL, and as of the end of the reporting period, 6 million yuan had been contributed, and 4 million yuan had not yet been contributed.

(8) On March 2, 2022, the Company and Golden Kunlun Lithium Co., Ltd. established Qinghai Jinwei New Material Science and Technology Co., Ltd. with a registered capital of RMB1,000,000, and the Company contributed RMB490,000, holding 49% of the shares. As at the end of the reporting period, no contribution has been made.

(9) In 2021, the Company entered into an agreement with Zhejiang Huayou Cobalt Industry Co., Ltd. to purchase 17% of the equity interest in Beijing Washan Yongsheng Technology Co.

Contribution of $0.85 million. At the end of the reporting period, no contribution had been made.

(10) On August 2, 2022, the Company established Qujing Billion Lithium Energy Co., Ltd. with a registered capital of RMB 55,000,000, of which, Billion Lithium Energy contributed RMB 50,000,000

As of the end of the reporting period, YWL has contributed RMB 36,000,000, with RMB 14,000,000 still outstanding. As of the end of the reporting period, YWL has contributed 36,000,000 yuan, and there is still 14,000,000 yuan outstanding.

The company has contributed RMB 30 million and there is still RMB 20 million left to be contributed.

(11) On July 15, 2022, the Company established Yuxi Yilv Lithium Energy Co., Ltd. with a registered capital of RMB10 million, which was approved by the fourth meeting of the sixth session of the Board of Directors of the Company.

The registered capital was increased to RMB30,000,000, with 100% of shares held by YWL. As of the end of the reporting period, 186 million yuan had been invested, and 114 million yuan had not been invested.

(12) At the Fifty-second Meeting of the Fifth Session of the Board of Directors of the Company held on July 21, 2022, the Company considered and approved the "Proposed Signing of the Agreement with Zijin Lithium and Ruifu Lithium".

Ltd. and Shandong Ruifu Lithium Co., Ltd. signed the "Investment Agreement", the three parties cooperated to set up Hunan Zijin Lithium Polymetallic New Material Co., Ltd. in Hunan Province, of which YWL contributed RMB 78 million and held 26% of equity interest.

The shareholding ratio of the Company was changed to 16.5%, with a capital contribution of RMB 49.5 million, of which RMB 16.5 million had been contributed as of the end of the reporting period, and RMB 33 million had not yet been contributed.

(13) On October 31, 2022, the Company held the fifth extraordinary shareholders' meeting in 2022 to consider and approve the proposal to provide new materials to Betray (Sichuan) New Materials Technology.

Ltd.", the Company increased its capital to the Subject Company by RMB884 million at the price of RMB1 per Yuan of registered capital, holding 40% equity interest in the Subject Company. As at the end of the reporting period, no capital contribution has been made.

(14) On November 22, 2022, the Company established Shenyang Yi-Wei Lithium Energy Co., Ltd. with a registered capital of RMB10,000,000, 100% of which is held by Yi-Wei Lithium Energy. 2023

On April 12, 2011, the registered capital was increased to RMB 300 million. As of the end of the reporting period, RMB 152 million had been contributed, and RMB 148 million remained unfunded.

(15) At the Third Extraordinary General Meeting of 2022 held on June 23, 2022, the Company considered and passed the "Proposal on the Proposed Signing of Equity Investment Agreement", in which the Company proposed to enter into an Equity Investment Agreement with Sichuan New Energy Power Company Limited and Beehive Energy Science and Technology Company Limited, and proposed to establish Sichuan Energy Investment De'a Lithium Co. Ltd. to jointly invest in Deyang-Aba Ecological Economic Park in Sichuan Province to set up Sichuan Energy Investment De'a Lithium Industry Limited Liability Company, of which the company invested 18,375,000 yuan, the shareholding ratio of 24.50%. As of the end of the reporting period, 12,862.50 million yuan has been funded, and there is still 55.125.50 million yuan has not been funded.

(16) On March 1, 2023, the Company contributed RMB 40 million to Hubei Jin Yang Precision Manufacturing Company Limited, holding 40% of the shares. As at the end of the reporting period, it has

The capital contribution is 20 million yuan, and there is still 20 million yuan not yet contributed.

(17) On January 17, 2023, after consideration and approval at the Sixth Meeting of the Sixth Session of the Board of Directors of the Company, it was agreed to use the proceeds of RMB350,000,000 and the interest generated therefrom to finance the financing of the Company.

As of the end of the reporting period, RMB 500,000,000 had been contributed and RMB 300,000,000 had not yet been contributed.

(18) On February 14, 2023, the Company established Chengdu Yiwei Power Co., Ltd. with a registered capital of RMB30,000,000, and as of the end of the reporting period, it had contributed RMB5,000,000 to the Company. The total amount of the contribution of the Company is $10,000,000, leaving $295,000,000 unfunded.

(19) On March 17, 2023, the Company and Yunnan Enjie New Material Co., Ltd. established Yunnan Yijie Lithium Co.

As of the end of the reporting period, the company has contributed 6.9 million yuan, and there is still 48.1 million yuan not yet contributed. As of the end of the reporting period, 6.9 million yuan had been contributed, and 48.1 million yuan remained unfunded.

(20) On December 28, 2020, the Sixth Extraordinary Shareholders' General Meeting of the Company in 2020 considered and passed the "Proposal on Changing the Joint Venture between the Company or its Subsidiary, EVERWIND ASIA, and SKI in Building Power Battery Capacity and Providing Guarantees for the Grandson Company", and the grandson of the Company, EVERWIND POWER HONG KONG LIMITED, made a capital contribution of US$366 million to SK New Energy (Jiangsu) Limited, and on February 22, 2021, the On February 22, 2021, the registered capital of SK New Energy (Jiangsu) Co., Ltd. was changed to US$1,217 million, and EVA Power Hong Kong Co.

Of the $365.1 million pledged, $248.5 million had been contributed as of the end of the reporting period, leaving $116.6 million unfunded.

(21) On July 5, 2022, the grandson company EVA Power Hong Kong Ltd. established EVE Power Hungary Kft. with a registered capital of €10,000. in 2023, the shareholder was changed to EVA Asia, which had not yet been capitalized as of the end of the reporting period.

(2) There are no other commitments.

2. Contingencies

(1) Significant contingencies existing at the balance sheet date

① Contingent liabilities arising from pending litigation and arbitration and their financial impact There were no contingent liabilities arising from significant pending litigation and arbitration during the reporting period.

② Contingent liabilities arising from debt guarantees provided to other units and their financial impacts

Name of the guaranteed entity	Security matters	Amount (dollars)	deadlines	note
I. Subsidiaries				
Billionaire's Asia	pledges	181,244,000.00	3 years	The Company has provided a joint and several guarantee, EBIL Asia has provided a cash pledge guarantee, EBIL has provided a cash pledge guarantee, EBIL has provided a cash pledge guarantee for its holding of Some of the equity interests in Smallscale International are secured by pledges.
Billionaire's Asia	pledges	98,000,000.00	3 years	The Company opened a letter of guarantee/standby letter of credit with Banco Internacional de Macau, S.A., Guangzhou Branch. Joint and several liability guarantee provided by EVERGREEN Hong Kong and cash pledge guarantee provided by EVERGREEN Asia
Jingmen Genesis	credit guarantee	186,672,561.17	3 years	Our company provides credit guarantee
Jingmen Genesis	credit guarantee	1,023,257,659.58	5 years	Our company provides credit guarantee
Ningbo Chuangneng	credit guarantee	184,540,000.00	5 years	Our company provides credit guarantee
Jinhai Lithium	credit guarantee	72,512,661.80	3 years	Our company provides credit guarantee
Chengdu LiWei Lithium	credit guarantee	96,731,819.81	1 year	Our company provides credit guarantee
Qujing Yiwei	credit guarantee	426,728,937.25	7 years	Our company provides credit guarantee
Qujing Yiwei	credit guarantee	319,052,001.79	8 years	Our company provides credit guarantee
Everest Power	credit guarantee	350.000.000.00	1 year	Our company provides credit guarantee
Everest Power	credit guarantee	376,611,383.19	3 years	Our company provides credit guarantee
Everest Power	credit guarantee	512,713,500.00	5 years	Our company provides credit guarantee
EVERYTHING POWER	credit guarantee	4,339,446,590.87	6 years	Our company provides credit guarantee
EVERYTHING POWER	credit guarantee	305,670,000.00	7 years	Our company provides credit guarantee
EVERYTHING POWER	credit guarantee	1,146,882,750.00	8 years	Our company provides credit guarantee
Everest Power	credit guarantee	60,000,000.00	12 years	Our company provides credit guarantee

EVERYWHERE HONG KONG	credit guarantee	293,223,780.00	3 years	Our company provides credit guarantee
Huizhou Yiwei Power	credit guarantee	186,000,000.00	1 year	Our company provides credit guarantee
Huizhou Yiwei Power	credit guarantee	156,000,000.00	2 years	Our company provides credit guarantee
Huizhou Yiwei Power	credit guarantee	1,052,729,241.74	7 years	Our company provides credit guarantee
Brilliance Lincean (Taiwanese company)	credit guarantee	98,900,000.00	1 year	Our company provides credit guarantee
Brilliance Lincean (Taiwanese company)	credit guarantee	180,000,000.00	2 years	Our company provides credit guarantee
Brilliance Lincean (Taiwanese company)	credit guarantee	796,566,466.00	7 years	Our company provides credit guarantee
II. Other companies				
Huafei Nickel and Cobalt	credit guarantee	1,428,000,000.00	10 years	The company provides joint and several liability guarantee, and EVA Asia provides pledge for its equity interest in Huafei Nickel and Cobalt. guarantee
add up the total		13,871,483,353.20		

As of December 31, 2023, the Group has no other contingencies that should be disclosed.

(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

XVII. 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

Dividend to be distributed per 10 shares (yuan)	5
Dividend shares to be distributed per 10 shares (shares)	0
Number of shares to be distributed per 10 shares (shares)	0
Dividends per 10 shares declared after consideration and approval (RMB)	5
Dividend shares per 10 shares declared after consideration and approval (shares)	0
Number of shares per 10 shares declared for issuance after consideration and approval (shares)	0
Profit sharing program	Deducting the shares in the Company's special securities account for repurchases from the existing total share capital of 2,045,721,497 shares Cash dividends were paid to all shareholders on the basis of 2,040,763,736 shares of capital stock after 4,957,761 shares. Dividend of RMB5.00 (including tax), total cash dividend of RMB1,020,381,868.00 (Including tax), no bonus shares will be distributed, no capitalization of capital reserve will be made, and the remaining undistributed profits will be distributed as follows Carried forward for distribution in subsequent years.

3. Sales returns

4. Description of other post-balance sheet events

xviii. other important matters

1. Correction of prior period accounting errors

(1) retrospective approach

Unit: Yuan

Elements of correction of accounting errors	processing fee	Name of statement line affected for each comparative period	Cumulative impacts

(2) prospective application law

Elements of correction of accounting errors	Ratification process	Reasons for adopting the prospective application approach

2. Debt restructuring

3. Asset replacement

(1) Non-monetary exchange of assets

(2) Other asset replacement

4. Annuity 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

(2) Financial information on reportable segments

Unit: Yuan

sports event	Inter-segment set-off	add up the total

(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

8. Other

XIX. Notes to the main items of the parent company's financial statements

1. Accounts receivable

(1) Disclosure by age

Unit: Yuan

age of accounts	Closing book balance	Opening balance
Up to and including 1 year	2,271,752,199.18	2,000,905,412.74

Of which: less than 6 months	2,244,582,261.22	1,918,263,869.74

7-12 months	27,169,937.96	82,641,543.00
1 to 2 years	47,331,481.65	27,912,490.59
2 to 3 years	1,084,086.24	33,684,257.04
More than 3 years	51,608,476.69	197,272,907.22
Of which: 3 to 4 years	5,370,107.59	47,217,763.88
4 to 5 years	8,120,453.41	56,909,637.44
More than 5 years	38,117,915.69	93,145,505.90
add up the total	2,371,776,243.76	2,259,775,067.59

(2) Disclosure by bad debt accrual method

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 provided for bad debts on an individual basis						106,370,776.07	4.71%	95,504,959.52	89.78%	10,865,816.55
Among them:										
Accounts receivable with bad debt provision by group	2,371,776,243.76	100.00%	143,754,533.03	6.06%	2,228,021,710.73	2,153,404,291.52	95.29%	144,388,655.93	6.71%	2,009,015,635.59
Among them:										
Trade receivables from customers	1,745,547,203.56	73.60%	143,754,533.03	8.24%	1,601,792,670.53	1,521,568,306.03	67.33%	144,388,655.93	9.49%	1,377,179,650.10
Receivables from subsidiaries	588,141,739.47	24.80%			588,141,739.47	607,868,962.32	26.90%			607,868,962.32
Receivables from government departme	38,087,300.73	1.61%			38,087,300.73	23,967,023.17	1.06%			23,967,023.17

nts										
add up the total	2,371,776,243.76	100.00%	143,754,533.03	6.06%	2,228,021,710.73	2,259,775,067.59	100.00%	239,893,615.45	10.62%	2,019,881,452.14

Provision for bad debts by portfolio: Trade receivables from customers

Unit: Yuan

name (of a thing)	Closing balance		
	Carrying amount	provision for bad debts	Percentage of accruals
Within 1 year	1,650,951,974.26	83,223,479.95	5.04%
Of which: less than 6 months	1,637,434,349.56	81,871,717.48	5.00%
7-12 months	13,517,624.70	1,351,762.47	10.00%

1-2 years	41,902,666.37	8,380,533.27	20.00%
2-3 years	1,084,086.24	542,043.12	50.00%
More than 3 years	51,608,476.69	51,608,476.69	100.00%
add up the total	1,745,547,203.56	143,754,533.03	

A description of the basis for determining the portfolio:

The criteria for recognizing and describing the provision for bad debts on a portfolio basis are described in Note V.11. In the case of the provision for bad debts on accounts receivable based on the general model of expected credit losses, the provision for bad debts on accounts receivable is based on the general model of expected credit losses:

☐ Applicable ☑ Not applicable

(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	
Accounts receivable that are individually significant and for which a separate provision for bad debts has been made	95,504,959.52			95,504,959.52		
Accounts receivable with bad debt provision based on a combination of credit risk characteristics	144,388,655.93	744,062.55		1,378,185.45		143,754,533.03
add up the total	239,893,615.45	744,062.55		96,883,144.97		143,754,533.03

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

(4) Actual accounts receivable written off during the period

Unit: Yuan

sports event	Amount written off
Accounts receivable actually written off	96,883,144.97

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
Anhui Oppenbach New Energy Technology Co.	payment for goods	42,292,608.55	The company has been written off	Internal approval process	clogged
Leadway Motors Ltd.	payment for goods	53,212,350.97	Debt restructuring implementation completed	Internal approval process	clogged
add up the total		95,504,959.52			

Accounts receivable write-off instructions:

(5) Top five accounts receivable and contract assets with closing balances, grouped by party owed money

Unit: Yuan

Name of unit	Closing balance of accounts receivable	Closing balance of contractual assets	Closing balance of accounts receivable and contract assets	Percentage of combined accounts receivable and contract assets closing balance	Closing balance of provision for bad debts on accounts receivable and impairment of contract assets
first place	337,461,165.86		337,461,165.86	14.12%	
second place	181,634,816.86		181,634,816.86	7.60%	
third place	173,587,597.99		173,587,597.99	7.26%	8,679,379.90
fourth place	94,593,418.15		94,593,418.15	3.96%	4,729,670.91
fifth place	90,740,865.60		90,740,865.60	3.80%	4,537,043.28
add up the total	878,017,864.46		878,017,864.46	36.75%	17,946,094.09

2. Other receivables

Unit: Yuan

sports event	Closing balance	Opening balance
Other receivables	1,604,640,038.02	7,032,091,908.92
add up the total	1,604,640,038.02	7,032,091,908.92

(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) Disclosure by bad debt accrual method

☐ Applicable ☑ Not applicable

4) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	Other changes	

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

5) Actual write-off of interest receivable during the period

Unit: Yuan

sports event	Amount written off

of which significant write-offs of interest receivable

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Write-off note:

Other notes:

(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) Disclosure by bad debt accrual method

☐ Applicable ☑ Not applicable

4) Provision for bad debts made, recovered or reversed during the period

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital	Recovery or reversal	Write-offs or write-offs	Other changes	

		requirements)				

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	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

Other notes:

5) Actual write-off of dividends receivable during the period

Unit: Yuan

sports event	Amount written off

Significant write-offs of dividends receivable therein

Unit: Yuan

Name of unit	Nature of payment	Amount written off	Reasons for write-offs	Write-off procedures performed	Whether the amount arises from a connected transaction

Write-off note:

Other notes:

(3) Other receivables

1) Breakdown of other receivables by nature of payment

Unit: Yuan

Nature of payment	Closing book balance	Opening balance
Related party transactions	1,566,809,980.50	6,968,112,110.31
Deposits, bonds	26,015,974.73	22,279,512.58
Export tax refunds and other government departmental payments	11,898,589.16	42,536,693.61
(sth. or sb) else	1,036,833.01	10,198.47
add up the total	1,605,761,377.40	7,032,938,514.97

2) Disclosure by age

Unit: Yuan

age of accounts	Closing book balance	Opening balance
Up to and including 1 year	1,484,858,960.84	7,019,043,635.96
Of which: less than 6 months	1,068,831,915.24	7,001,763,486.05
7-12 months	416,027,045.60	17,280,149.91
1 to 2 years	116,181,990.20	10,814,094.01
2 to 3 years	2,029,641.36	194,609.00
More than 3 years	2,690,785.00	2,886,176.00
Of which: 3 to 4 years	94,609.00	2,439,091.00
4 to 5 years	2,369,091.00	76,743.00
More than 5 years	227,085.00	370,342.00

add up the total	1,605,761,377.40	7,032,938,514.97

3) Disclosure by bad debt accrual method

Unit: Yuan

form	Closing balance					Opening balance				
	Carrying amount		provision for bad debts		book value	Carrying amount		provision for bad debts		book value
	sum of money	proportions	sum of money	Percentage of accruals		sum of money	proportions	sum of money	Percentage of accruals	
Among them:										
Provision for bad debts by portfolio	1,605,761,377.40	100.00%	1,121,339.38	0.07%	1,604,640,038.02	7,032,938,514.97	100.00%	846,606.05	0.01%	7,032,091,908.92
Among them:										
Related party transactions	1,566,809,980.50	97.57%			1,566,809,980.50	6,968,112,110.31	99.08%			6,968,112,110.31
Due from government departments	11,898,589.16	0.74%			11,898,589.16	42,536,693.61	0.60%			42,536,693.61
Deposits and Guarantees	26,015,974.73	1.62%	1,115,717.13	4.29%	24,900,257.60	22,279,512.58	0.32%	846,096.13	3.80%	21,433,416.45
Other receivables	1,036,833.01	0.06%	5,622.25	0.54%	1,031,210.76	10,198.47	0.00%	509.92	5.00%	9,688.55
add up the total	1,605,761,377.40	100.00%	1,121,339.38	0.07%	1,604,640,038.02	7,032,938,514.97	100.00%	846,606.05	0.01%	7,032,091,908.92

Provision for bad debts is made on the basis of a general model of expected credit losses:

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 for the entire duration (no credit impairment)	Expected credit losses over lifetime (credit impairment incurred)	
Balance at January 1, 2023	846,606.05			846,606.05
Balance at January 1, 2023 in the current period				
Provision for the current period	274,733.33			274,733.33
Balance at December 31, 2023	1,121,339.38			1,121,339.38

Basis of classification of stages and percentage of provision for bad debts

The criteria for recognizing the provision for bad

debts on a portfolio basis and a description of the provision are set out in Note V.11. Changes in the carrying amount of the provision for losses that are significant in terms of the amount of the change in the provision for the current period

☐ Applicable ☑ Not applicable

4) Provision for bad debts made, recovered or reversed during the period Provision for bad debts made during the period:

Unit: Yuan

form	Opening balance	Amount of change during the period				Closing balance
		make provision for (capital requirements)	Recovery or reversal	Write-offs or write-offs	(sth. or sb) else	
Other receivables with bad debt provision based on a combination of credit risk characteristics	846,606.05	274,733.33				1,121,339.38
add up the total	846,606.05	274,733.33				1,121,339.38

Of these, the amount of the provision for bad debts reversed or recovered during the period is significant:

Unit: Yuan

Name of unit	Amount recovered or reversed	Reason for reversal	Recovery method	Basis for determining the percentage of the original provision for bad debts and its reasonableness

5) 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:

6) 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
Huizhou Yiwei Power Battery Co.	Related party transactions	1,155,065,743.51	Within 2 years	71.93%	
EW Asia Ltd.	Related party transactions	411,744,236.99	Up to 6 months	25.64%	
ICBC Financial Leasing Co.	Deposit Guarantee	15,000,000.00	1-2 years	0.93%	
Jianxin Financial Leasing Co.	Deposit Guarantee	4,680,000.00	Up to 6 months	0.29%	
Huizhou Zhongkai High-tech Industrial Development Zone Housing and Urban-Rural Planning and Construction Bureau	Due from government departments	4,166,784.36	More than 2 years	0.26%	
add up the total		1,590,656,764.86		99.06%	

7) Presented in other notes to

other receivables due to

centralized management of funds:

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	14,063,343,134.09		14,063,343,134.09	5,637,326,585.89		5,637,326,585.89
Investments in associates and joint ventures	3,256,399,823.77		3,256,399,823.77	2,514,398,427.38		2,514,398,427.38
add up the total	17,319,742,957.86		17,319,742,957.86	8,151,725,013.27		8,151,725,013.27

(1) Investments in subsidiaries

Unit: Yuan

investee (in finance)	Opening balance (Carrying value)	Opening balance of provision for impairment	Increase/decrease during the period				Closing balance (Carrying value)	Closing balance of provision for impairment
			Additional investments	Reduced investment	provide for impairment	(sth. or sb) else		
Huizhou Jinyuan Precision Automation Equipment Co.	3,000,000.00		12,794,181.81				15,794,181.81	
Guangdong Yiwei Sainz New Energy System Co.	47,360,000.00						47,360,000.00	
Hubei Yiwei Power Co.	2,826,466,115.10		3,437,921,289.30				6,264,387,404.40	
EW Asia Ltd.	3,191,410.60		1,573,897,658.24				1,577,089,068.84	
Wuhan Fu An Te Technology Co.	149,999,000.00		15,256,191.46				165,255,191.46	
Jingmen Yiwei Chuangneng Lithium Battery Co.	2,022,756,796.83		23,261,627.83				2,046,018,424.66	
Huizhou Yiwei Chuangneng Battery Co.	62,278,963.36		549,109.28				62,828,072.64	
Wuhan Yiwei Energy Storage Co.	81,774,300.00		9,900,619.77				91,674,919.77	
Jinhai Lithium (Qinghai) Co.	144,000,000.00		104,027.72				144,104,027.72	
Ningbo YWT Lithium Battery Co.	105,000,000.00		2,244,181.10				107,244,181.10	
Yuxi Yiwei Lithium Energy Co.	500,000.00		185,500,000.00				186,000,000.00	
Chengdu Yiwei Lithium Energy Co.	179,000,000.00		122,466,177.00				301,466,177.00	
Chengdu Yiwei Power Co.			5,000,000.00				5,000,000.00	
Qujing Yewei Lithium Energy Co.	12,000,000.00		349,621,086.69				361,621,086.69	
Huizhou Yiwei Power Battery Co.			2,508,995,319.76				2,508,995,319.76	
Qinghai Yiwei Lithium Energy Co.			5,532,424.04				5,532,424.04	
Shenyang Yiwei Lithium Energy Co.			152,272,565.11				152,272,565.11	
Yunnan Yijie Lithium Co.			6,900,000.00				6,900,000.00	
EVE ENERGY PTE. LTD.			2,889,108.06				2,889,108.06	

Huizhou Yiwei Collective Energy Co.			7,824,456.25				7,824,456.25	
Jiangsu Yiwei Linyang Energy Storage Technology Co.			3,086,524.78				3,086,524.78	
add up the total	5,637,326,585.89		8,426,016,548.20				14,063,343,134.09	

(2) Investments in associates, joint ventures

Unit: Yuan

investee (in finance)	Opening balance (Carrying value)	Opening balance of provision for impairment	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												
Nanjing CCCC Hangxin New Energy Technology Co.	87,755.52				-2,655.14						85,100.38	
Jingmen Xinzhoubang New Material Co.	110,757,365.49				18,879,839.58		782,617.83				130,419,822.90	
Jiangsu CIIC Offshore Engineering Equipment Co.	1,752,034.46				72,117.79						1,824,152.25	
Huasuan Import & Export (Wenzhou) Co.	15,479,016.41				1,514,143.39						16,993,159.80	
Beijing Huashan Yongsheng Technology Co.	51,083.22				-51,083.22							
North China Aluminum New Material Technology Co.	82,113,001.89				223,933.74	-11,989.25	74,353.07				82,399,299.45	
Golden Kunlun Lithium Co.	144,621,023.19				9,193,908.62						153,814,931.81	
Qujing De Fang Yi Wei Co.	1,160,429,892.26		80,000,000.00		-281,355,040.76						959,074,851.50	
Huizhou Yiwei Hydrogen Energy Co.	7,735,162.80				-5,189,065.90						2,546,096.90	
Shenzhen Good Electric Technology Co.	104,584,918.17				10,657,253.35						115,242,171.52	
Huasuan Import & Export (Tongxiang) Co.	4,300,262.61				5,347,410.29						9,647,672.90	
Yunnan Zhongke Xingcheng Graphite Co.	108,046,784.49		180,000,000.00		-2,125,194.36						285,921,590.13	
Qinghai Qaidam Xinghua Lithium Salt Co.	576,851,108.42				80,759,468.92		6,144,173.26				663,754,750.60	
Sichuan Nantou De'a	55,125,000.00		73,500,000.00		111,352.60						128,736,352.60	

Lithium Co.												
Hubei Enjie New Material Technology Co.	142,464,018.45		500,550,000.00		-1,574,147.42						641,439,871.03	
Hunan Zijin Lithium Polymetallic New Material Co.			26,000,000.00	9,500,000.00							16,500,000.00	
Guangdong New Energy Storage National Research Institute Co.			28,000,000.00								28,000,000.00	
Hubei Jin Yang Precision Manufacturing Co.			20,000,000.00								20,000,000.00	
Subtotal	2,514,398,427.38		908,050,000.00	9,500,000.00	-163,537,758.52	-11,989.25	7,001,144.16				3,256,399,823.77	
add up the total	2,514,398,427.38		908,050,000.00	9,500,000.00	-163,537,758.52	-11,989.25	7,001,144.16				3,256,399,823.77	

The recoverable amount is determined as the net of fair value less costs of disposal.

☐ Applicable ☑ Not applicable

The recoverable amount is determined as the present value of the expected future cash flows.

☐ Applicable ☑ Not applicable

Reasons for differences between the foregoing information and information used for impairment tests in previous years or external information that is significantly inconsistent with the Company's information used for impairment tests in previous years and the actual situation in the current year Reasons for differences between the Company's information used for impairment tests in previous years and the actual situation in the current year

(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	9,160,302,599.61	7,279,628,546.39	10,777,168,005.88	8,964,102,648.49
Other business	100,355,069.68	10,739,186.48	104,468,264.66	8,997,581.27
add up the total	9,260,657,669.29	7,290,367,732.87	10,881,636,270.54	8,973,100,229.76

Breakdown information for operating income and operating costs:

Unit: Yuan

Contract classification	add up the total	
	revenues	business costs
Business Type		
Among them:		
By Business Area		
Among them:		
Type of market or customer		
Among them:		
Type of contract		
Among them:		
Classification by time of transfer of goods		
Among them:		
Classification by contract duration		
Among them:		
By Sales Channel		
Among them:		
add up the total		

Information relating to performance obligations:

sports	Time for fulfilling performa	Important payment	The nature of the company's	Whether or not the person is	Company's share of expected refunds to	Types of quality assurance offered by the

event	nce obligations	terms	commitment to transfer the goods	primarily responsible	customers	company and related obligations

Other notes

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 $0.00. Significant contract changes or significant transaction price adjustments

Unit: Yuan

sports event	Accounting treatment	Amount of impact on revenue

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 by the equity method	-163,537,758.52	459,750,117.15
Dividend income earned on investments in other equity instruments during the holding period	6,946,189.80	1,555,209.90
Interest income earned on other debt investments during the holding period	20,696.00	
Investment income from the purchase of financial products	79,597,995.46	
Investment income on forward exchange contracts	-7,259,600.00	-80,736,386.00
promissory note discount	-6,371,284.54	-3,521,451.56
Investment income from futures trading	-1,144.32	
add up the total	-90,604,906.12	377,047,489.49

6. Other

xx. 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	-40,949,706.39	
Government grants recognized in profit or loss for the current period (except for government grants that are closely related to the Company's normal business operations, in line with national policies, enjoyed in accordance with defined criteria, and have a continuing impact on the Company's profit or loss)	1,477,789,958.50	
Gains and losses from changes in fair value of financial assets and liabilities held by non-financial corporations and gains and losses from the disposal of financial assets and liabilities, except for effective hedging operations related to the Company's normal business operations	-154,858,622.62	
Occupancy fees charged to non-financial corporations included in profit or loss for the period	85,196,068.76	
Gains and losses on entrusted investments or management of assets	106,212,169.09	

Non-operating income and expenses other than those listed above	9,526,198.37	
Less: Income tax effect	224,335,375.85	
Impact of minority interests (after tax)	-36,579,777.85	
add up the total	1,295,160,467.71	--

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 profit attributable to ordinary shareholders of the Company	12.48%	1.98	1.97
Net profit attributable to ordinary shareholders of the Company after extraordinary gains and losses	8.49%	1.35	1.34

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 auditor, the name of the overseas auditor.

☐ Applicable ☑ Not applicable

4. Other



惠州亿纬锂能股份有限公司

2023 年年度报告

2024-042

2024 年 04 月

第一节 重要提示、目录和释义

公司董事会、监事会及董事、监事、高级管理人员保证年度报告内容的真实、准确、完整，不存在虚假记载、误导性陈述或者重大遗漏，并承担个别和连带的法律责任。

公司负责人刘金成、主管会计工作负责人江敏及会计机构负责人（会计主管人员）江敏声明：保证本年度报告中财务报告的真实、准确、完整。

所有董事均已出席了审议本报告的董事会会议。

公司在本年度报告中详细阐述了未来可能发生的有关风险因素及对策，详见“第三节管理层讨论与分析”之“十一、公司未来发展的展望”“（二）公司可能面对的风险”，敬请广大投资者予以关注。

公司经本次董事会审议通过的利润分配预案为：以 **2,040,763,736** 股为基数，向全体股东每 **10** 股派发现金红利 **5.00** 元（含税），送红股 **0** 股（含税），以资本公积金向全体股东每 **10** 股转增 **0** 股。

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（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）载有会计师事务所盖章、注册会计师签名并盖章的审计报告原件。

（三）报告期内公开披露过的所有公司文件的正本及公告的原稿。

（四）在其他证券市场公布的年度报告。

以上备查文件的备置地点：公司董事会办公室。

释义

释义项	指	释义内容
本公司、公司、亿纬锂能、上市公司	指	惠州亿纬锂能股份有限公司
本集团	指	惠州亿纬锂能股份有限公司及子公司
控股股东、亿纬控股	指	西藏亿纬控股有限公司
实际控制人	指	刘金成、骆锦红
金源自动化	指	惠州金源精密自动化设备有限公司
亿纬动力	指	湖北亿纬动力有限公司
亿纬赛恩斯	指	广东亿纬赛恩斯新能源系统有限公司
荆门创能	指	荆门亿纬创能锂电池有限公司
惠州创能	指	惠州亿纬创能电池有限公司
亿纬储能	指	武汉亿纬储能有限公司
亿纬集能	指	惠州亿纬集能有限公司
亿纬国际	指	亿纬国际工业有限公司（美国）
亿纬亚洲	指	亿纬亚洲有限公司（香港）
亿纬动力香港	指	亿纬动力香港有限公司
宁波创能	指	宁波亿纬创能锂电池有限公司
惠州亿纬动力	指	惠州亿纬动力电池有限公司
孚安特	指	武汉孚安特科技有限公司
EBIL	指	EVE BATTERY INVESTMENT LTD.
亿纬德国	指	EVE Germany GmbH
亿纬林洋	指	江苏亿纬林洋储能技术有限公司
金海锂业	指	金海锂业（青海）有限公司
成都亿纬锂能	指	成都亿纬锂能有限公司
青海亿纬	指	青海亿纬锂能有限公司
亿纬马来西亚	指	EVE Energy Malaysia Sdn. Bhd.
曲靖亿纬	指	曲靖亿纬锂能有限公司
玉溪亿纬	指	玉溪亿纬锂能有限公司
沈阳亿纬	指	沈阳亿纬锂能有限公司
成都亿纬动力	指	成都亿纬动力有限公司

亿捷锂业	指	云南亿捷锂业有限公司
亿纬新加坡	指	EVE ENERGY PTE. LTD.
亿纬匈牙利	指	EVE Power Hungary Kft.
亿纬美国	指	EVE ENERGY US Holding LLC
亿纬爱尔兰	指	EVE ENERGY IRELAND HOLDING LIMITED
华飞镍钴	指	华飞镍钴（印尼）有限公司
SKI	指	SK Innovation Co., Ltd.
PKL	指	PEMAJU KELANG LAMA SDN.BHD.
Powin	指	POWIN, LLC.
ABS	指	American Battery Solutions
EA	指	Energy Absolute Public Company Limited
Electrified Power	指	ELECTRIFIED POWER HOLDCO LLC
Daimler Truck	指	DAIMLER TRUCKS & BUSES US HOLDING LLC
PACCAR	指	PACCAR INC
Rimac	指	RIMAC TECHNOLOGY d.o.o.
GM	指	General Motors Co.
思摩尔国际	指	思摩尔国际控股有限公司（Smoore International Holdings Limited）
惠州金泉	指	惠州金泉新能源材料有限公司
金泉新材料	指	湖北金泉新材料有限公司
摩尔兄弟	指	深圳市摩尔兄弟营销有限公司
亿纬新能源	指	惠州亿纬新能源有限公司（曾用名：广东亿纬新能源汽车有限公司）
贝特瑞	指	贝特瑞（江苏）新材料科技有限公司
常州贝特瑞	指	常州市贝特瑞新材料科技有限公司
德方纳米	指	深圳市德方纳米科技股份有限公司
德枋亿纬	指	曲靖市德枋亿纬有限公司
恩捷股份	指	云南恩捷新材料股份有限公司
恩捷新材料	指	湖北恩捷新材料科技有限公司
SK 新能源	指	SK 新能源（江苏）有限公司
梅赛德斯奔驰	指	Mercedes-Benz Group AG（曾用名：Daimler AG）
格林美	指	格林美股份有限公司
中科电气	指	湖南中科电气股份有限公司
中科星城	指	云南中科星城石墨有限公司
蓝晓科技	指	西安蓝晓科技新材料股份有限公司
瓦尔塔	指	VARTA Microbattery GmbH

TWS	指	真无线蓝牙耳机
曲靖经开区管委会	指	曲靖经济技术开发区管理委员会
荆门高新区管委会	指	荆门高新技术产业开发区管理委员会
成都经开区管委会	指	成都经济技术开发区管理委员会
中国证监会	指	中国证券监督管理委员会
交易商协会	指	中国银行间市场交易商协会
EV Tank	指	全球领先的专注于新能源汽车、储能、智能汽车、新能源及其相关产业链研究的权威第三方机构
Canalys	指	全球著名的科技市场独立分析机构，致力于为客户提供具有全球高度和本地视角的市场分析
SNE Research	指	韩国新能源领域咨询公司，提供电池行业全球市场研究和咨询服务
SMM	指	上海有色金属网
InfoLink	指	InfoLink Consulting，提供储能行业全球市场研究和咨询服务
GGII	指	高工产研锂电研究所，系专注于锂离子电池等新兴产业领域的专业研究机构
Wärtsilä	指	Wärtsilä Energy Storage, Inc，船用和能源市场提供先进技术和完整生命周期解决方案的全球领先企业
S&P IHS	指	S&P Global Commodity insights 旗下 IHS Global Pte.Led.，提供储能行业全球市场研究和咨询服务
锂原电池	指	被设计为不可充电的、以金属锂为负极的电池，包括锂-亚硫酰氯电池、锂-二氧化锰电池、锂铁电池等锂一次性电池等
锂离子电池	指	通过锂离子在正负极间的嵌脱循环以存储和释放电能的二次电池等
消费类锂离子电池	指	用于手机、平板电脑、智能可穿戴设备、蓝牙音箱、电子雾化器、电动工具、电动自行车等消费电子产品的锂离子电池
动力电池、储能电池	指	通过串、并联后在较高电压和较大电流的条件下使用的锂离子电池。具有能量高、电池电压高、工作温度范围宽、贮存寿命长等特点的新型高能电池，广泛应用于电动汽车以及储能等领域
磷酸铁锂电池	指	主要以磷酸铁锂为正极材料的电池产品
三元电池	指	主要以镍、钴、锰或镍、钴、铝三种金属的化合物为正极材料的电池产品
电子雾化器	指	也称为“雾化电子烟”，即通过各种汽化方式，将烟油汽化成烟雾
电池电容器	指	具有电池的能量密度特性和超级电容器电容特性的元器件
报告期	指	2023 年 1 月 1 日至 2023 年 12 月 31 日
元、万元、亿元	指	人民币元、人民币万元、人民币亿元

注：本报告中部分合计数若出现与各加数直接相加之和在尾数上有差异，均为四舍五入所致。

第二节 公司简介和主要财务指标

一、公司信息

股票简称	亿纬锂能	股票代码	300014
公司的中文名称	惠州亿纬锂能股份有限公司		
公司的中文简称	亿纬锂能		
公司的外文名称（如有）	EVE Energy Co., Ltd.		
公司的外文名称缩写（如有）	EVE		
公司的法定代表人	刘金成		
注册地址	广东省惠州市仲恺高新区惠风七路 38 号		
注册地址的邮政编码	516006		
公司注册地址历史变更情况	无		
办公地址	广东省惠州市仲恺高新区惠风七路 38 号		
办公地址的邮政编码	516006		
公司网址	www.evebattery.com		
电子信箱	ir@evebattery.com		

二、联系人和联系方式

	董事会秘书	证券事务代表
姓名	江敏	杨慧艳
联系地址	广东省惠州市仲恺高新区惠风七路 38 号	广东省惠州市仲恺高新区惠风七路 38 号
电话	0752-5751928	0752-2605878
传真	0752-2606033	0752-2606033
电子信箱	ir@evebattery.com	ir@evebattery.com

三、信息披露及备置地点

公司披露年度报告的证券交易所网站	证券时报、中国证券报、上海证券报
公司披露年度报告的媒体名称及网址	www.cninfo.com.cn
公司年度报告备置地点	公司董事会办公室

四、其他有关资料

公司聘请的会计师事务所

会计师事务所名称	容诚会计师事务所（特殊普通合伙）
会计师事务所办公地址	北京市西城区阜成门外大街 22 号 1 幢外经贸大厦 901-22 至 901-26
签字会计师姓名	沈重、毛才玉

公司聘请的报告期内履行持续督导职责的保荐机构

☑适用 ☐不适用

保荐机构名称	保荐机构办公地址	保荐代表人姓名	持续督导期间
中信证券股份有限公司	北京市朝阳区亮马桥路 48 号中信证券大厦	史松祥、邱斯晨	2019 年 5 月 21 日至 2024 年 12 月 31 日

公司聘请的报告期内履行持续督导职责的财务顾问

☐适用 ☑不适用

五、主要会计数据和财务指标

公司是否需追溯调整或重述以前年度会计数据

☐是 ☑否

	2023 年	2022 年	本年比上年增减	2021 年
营业收入（元）	48,783,587,175.86	36,303,947,808.53	34.38%	16,899,804,086.38
归属于上市公司股东的净利润（元）	4,050,174,699.52	3,508,963,827.40	15.42%	2,905,792,903.68
归属于上市公司股东的扣除非经常性损益的净利润（元）	2,755,014,231.81	2,695,027,129.97	2.23%	2,547,115,324.40
经营活动产生的现金流量净额（元）	8,676,259,761.12	2,860,220,008.15	203.34%	1,862,853,924.53
基本每股收益（元/股）	1.98	1.84	7.61%	1.54
稀释每股收益（元/股）	1.97	1.83	7.65%	1.54
加权平均净资产收益率	12.48%	17.46%	-4.98%	18.11%
	2023 年末	2022 年末	本年末比上年末增减	2021 年末
资产总额（元）	94,355,337,998.71	83,637,813,181.68	12.81%	44,533,907,483.44
归属于上市公司股东的净资产（元）	34,732,863,672.10	30,413,450,627.49	14.20%	17,934,166,249.88

公司最近三个会计年度扣除非经常性损益前后净利润孰低者均为负值，且最近一年审计报告显示公司持续经营能力存在不确定性

☐是 ☑否

扣除非经常损益前后的净利润孰低者为负值

☐是 ☑否

六、分季度主要财务指标

单位：元

	第一季度	第二季度	第三季度	第四季度
营业收入	11,185,548,136.17	11,790,174,772.87	12,553,114,575.62	13,254,749,691.20
归属于上市公司股东的净利润	1,139,709,769.51	1,011,214,264.93	1,273,465,198.66	625,785,466.42

归属于上市公司股东的扣除非经常性损益的净利润	611,760,661.23	644,652,614.21	898,777,892.90	599,823,063.47
经营活动产生的现金流量净额	979,913,659.77	2,320,553,878.59	2,058,181,780.53	3,317,610,442.23

上述财务指标或其加总数是否与公司已披露季度报告、半年度报告相关财务指标存在重大差异

□是 ☑否

七、境内外会计准则下会计数据差异

1、同时按照国际会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况

□适用 ☑不适用

公司报告期不存在按照国际会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况。

2、同时按照境外会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况

□适用 ☑不适用

公司报告期不存在按照境外会计准则与按照中国会计准则披露的财务报告中净利润和净资产差异情况。

八、非经常性损益项目及金额

☑适用 □不适用

单位：元

项目	2023 年金额	2022 年金额	2021 年金额	说明
非流动性资产处置损益（包括已计提资产减值准备的冲销部分）	-40,949,706.39	-22,521,321.67	-45,078,033.23	
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、按照确定的标准享有、对公司损益产生持续影响的政府补助除外）	1,477,789,958.50	1,021,110,757.04	377,846,795.64	
除同公司正常经营业务相关的有效套期保值业务外，非金融企业持有金融资产和金融负债产生的公允价值变动损益以及处置金融资产和金融负债产生的损益	-154,858,622.62	-128,553,526.00	43,563,385.00	
计入当期损益的对非金融企业收取的资金占用费	85,196,068.76	102,951,617.93	16,514,730.12	
委托他人投资或管理资产的损益	106,212,169.09		17,801,497.35	
债务重组损益			31,801,934.07	
除上述各项之外的其他营业外收入和支出	9,526,198.37	2,234,966.24	-10,959,080.01	
减：所得税影响额	224,335,375.85	147,838,230.12	65,267,339.97	
少数股东权益影响额（税后）	-36,579,777.85	13,447,565.99	7,546,309.69	
合计	1,295,160,467.71	813,936,697.43	358,677,579.28	--

其他符合非经常性损益定义的损益项目的具体情况：

□适用 ☑不适用

公司不存在其他符合非经常性损益定义的损益项目的具体情况。

将《公开发行证券的公司信息披露解释性公告第 1 号——非经常性损益》中列举的非经常性损益项目界定为经常性损益项目的情况说明

□适用 ☑不适用

公司不存在将《公开发行证券的公司信息披露解释性公告第 1 号——非经常性损益》中列举的非经常性损益项目界定为经常性损益的项目的情形。

第三节 管理层讨论与分析

一、报告期内公司所处行业情况

公司需遵守《深圳证券交易所上市公司自律监管指引第 4 号——创业板行业信息披露》中的“锂离子电池产业链相关业务”的披露要求

公司的主要业务是消费电池（包括锂原电池、小型锂离子电池、圆柱电池）、动力电池（包括新能源汽车电池及其电池系统）和储能电池的研发、生产和销售。

（一）消费电池行业

消费电池主要服务于消费与工业领域，服务的市场包括智能表计、智能安防、智能交通、物联网、智能穿戴、电动工具等，是支持万物互联的关键能源部件之一。

消费电池板块，传统消费领域需求总体稳中有增，新兴电子领域增量显著，细分市场潜力巨大，应用场景不断丰富，拉动锂电池的需求快速增长。根据艾媒咨询预测，全球智能电表市场空间将从 2022 年的 119 亿美元增长到 2026 年的 152 亿美元，CAGR 为 6.3%。智慧零售、智慧医疗、汽车电子具有广阔的应用场景，市场潜力大。智能穿戴市场方面，据 Canalys 预测，2024 年全球可穿戴腕带设备的增长率将达到 10%。AR/VR 市场处于产品快速迭代发展期，AI 产业的爆发及头部消费电子企业相继推出重量级 AR/VR 产品，将推动 AR/VR 设备向智慧生活场景加速渗透。另外，随着全球绿色出行理念的普及和各国政府减碳政策的推动，海外两轮车电动化处于快速增长阶段，带动出行市场锂电池需求快速增长；国内电动两轮车锂电化率低，随着锂电池上游材料价格合理化，将加快锂电化进程，带动锂电池需求增长。工具市场穿越行业去库存期，锂电池需求已稳步回升，随着欧美各国对环境保护重视程度日益提升，锂电替代空间广阔。清洁设备方面，随着人们对智能化家庭清洁需求的增加，2023 年洗地机和全能基站型扫地机器人等大吸力、多合一的产品销量保持较快增长，带动市场对高功率、大容量锂电池的需求，市场拥有广阔发展空间。

（二）动力电池行业

动力电池服务于新能源乘用车、商用车、工程动力等领域。当前发展新能源已经成为全球共识，在全球碳达峰、碳中和的共同目标下，各国陆续推出燃油车禁售时间表等一系列战略性支持政策，全球汽车产业电动化趋势加速，新能源汽车产业前景广阔。根据 GGII 预测，2024 年全球新能源汽车销量有望突破 1,800 万辆，全球汽车电动化渗透率将接近 20%，预计 2024 年我国新能源汽车销量将达 1,150 万辆（含出口），电动化渗透率有望超过 37%。其中，新能源乘用车销量为 1,100 万辆，电动化渗透率有望突破 40%。

全球新能源汽车销量和动力电池装机量同比高增长，表明全球电气化进程仍在加速推进，进一步带动了动力电池的需求增长。GGII 预测 2024 年中国动力电池出货量将超过 820GWh，同比 2023 年增长 20%。

（三）储能电池行业

世界各国在“双碳”目标的指引下，逐步增加清洁能源装机规模，建设以风光新能源为主的新型电力系统。储能系统能够在发电侧起到调频作用，降低弃风、弃光率；在电网侧削峰平谷，平滑电网输出；在用户侧应用场景逐渐丰富，在工商业储能、户用储能、通讯基站等领域应用逐步扩大。随着中国风光装机强配储能政策的落地以及中国储能及电力现货市场逐渐完善，中国电力储能盈利模式有望打通，盈利将持续提升，储能将逐渐由政策强配步入市场化推动的发展阶段，预计迎来高速发展。

伴随欧美主要经济体降息周期临近，储能性价比预计更加凸显，北美大储市场预计还将迎来更大的需求弹性，欧洲户用储能在经历较长的去库周期后，预计也将迎来增量的装机需求。此外，随着全球数字化转型的加速，算力作为新型生产力的核心，正日益推动着数据中心和超算中心的快速发展。算力的快速发展催生出对储能技术及产品的大量需求，为储能产品的应用打开了新的市场空间，同时储能产品的使用有助于数据中心和超算中心实现能源效率的提升。

根据 InfoLink 预测，2024 年全球储能电芯出货增速为 35%，达到 266GWh。根据 S&P IHS 预测，预计 2023-2027 年，全球储能市场新增需求年复合增长率为 38.4%，预计 2028 年新增需求突破 1TWh，迈入 TWh 时代。

二、报告期内公司从事的主要业务

公司需遵守《深圳证券交易所上市公司自律监管指引第 4 号——创业板行业信息披露》中的“锂离子电池产业链相关业务”的披露要求

公司的主要业务是消费电池（包括锂原电池、小型锂离子电池、圆柱电池）、动力电池（包括新能源乘用车电池及其电池系统）和储能电池的研发、生产和销售。

消费电池主要服务于消费与工业领域，服务的市场包括智能表计、智慧生活、汽车电子、智能安防与资产追踪、智慧医疗、资源监测、智能穿戴、电动工具、电动两轮车、清洁电器、便携式储能等，是支持万物互联的关键能源部件之一。

动力电池主要服务于新能源车用领域，服务的市场包括新能源乘用车、商用车、工程动力等，是支持绿色出行、低碳交通的重要环节。

储能电池主要服务于储能领域，服务的市场包括电力储能、工商业储能、户用储能、通信储能、数据中心备电、船舶动力等，是支持能源互联网的重要能源系统。

（一）公司主要业务

1、公司的战略定位

公司持续聚焦高端锂电池技术及产品，以“打造最具创造力的锂电池龙头企业，为人类可持续发展做出突出贡献”为企业发展愿景。

公司秉承高质量发展战略，继续保持消费电池在多个细分市场的领先地位；动力电池及储能电池已完成第一阶段的产能建设并开始进入产能释放期，后续公司将继续保持新技术、新产品的研发力度，支撑该业务的高速增长。

公司坚守“安全可靠是锂电池自然属性”原则，为万物互联及能源互联网服务，为各种“电动化、无绳化”提供能源解决方案，为中国电池行业持续、健康、快速的发展做出应有的贡献！

2、主要产品及其应用

（1）消费电池

①锂原电池

主要产品：锂-亚硫酰氯电池、锂-二氧化锰电池、电池电容器（SPC）、复合电源 ES 等。

应用领域：各类智能表计、汽车电子、智能安防、智慧医疗、定位追踪、资源监测等物联网应用领域。

公司的锂原电池产品在行业中处于领先地位，是下游多家主流客户的主要供应商。

②小型锂离子电池

主要产品：小型软包电池、豆式电池。

应用领域：电子雾化器、可穿戴设备、移动电源、真无线蓝牙耳机（TWS）等。

公司的小型软包电池主要应用于电子雾化器、可穿戴设备、蓝牙设备及其他物联网终端。公司在电子雾化器市场和可穿戴设备市场与国内外排名前列的公司建立了深度合作关系，为其提供高质量的产品和服务。同时，公司布局了锂金属二次电池和半固态电池研发，以满足未来中高端消费市场的需求。

③圆柱电池

主要产品：18650 和 21700 的圆柱三元电池、33140 和 40135 的圆柱磷酸铁锂电池及电池包。

应用领域：电动工具、园林工具、电动两轮车、清洁设备、便携式储能、智能家居等。

公司的圆柱三元电池拓展了消费应用场景，在成功进入电动工具和电动两轮车高端客户市场以后，依托高品质及品牌影响力，打开了多个细分市场领域；同时进行产品定制，深度绑定客户，持续提升市场占有率。报告期内，公司发布了全极耳 21700 40PL 及高容量 21700 58E 产品，满足不同应用场景的性能要求。此外，公司积极开拓海外市场和客户，完善海外产能布局，马来西亚工厂稳步建设中。当前公司圆柱磷酸铁锂电池产能已形成规模优势，产品系列丰富，可为轻型动力和便携储能市场提供全面解决方案。此外，公司还基于圆柱电池的应用优势，面向两轮车市场发布“麟驹”系

列电池产品，助力轻型电动车绿色低碳化转型。未来公司将继续在电动工具、园林工具、电动两轮车、清洁设备、便携式储能等下游领域巩固优势地位。

（2）动力电池

主要产品：方形磷酸铁锂电池、软包三元电池、方形三元电池、46 系列大圆柱电池、模组、BMS 及电池系统。

应用领域：新能源乘用车、商用车、工程动力等领域的解决方案，可满足不同类型的客户需求。

公司动力电池主要为三元和磷酸铁锂两大体系。乘用车解决方案拥有 46950、12V、48V 等王牌产品，可适配轿车、SUV、MPV 等多种车型；商用车解决方案涵盖客车、纯电及混动重卡、专用车、物流车、装载机、挖掘机、高空作业平台等领域。经过多年发展，公司的动力电池产能已初具规模，规模效应开始显现，特别在新能源乘用车领域，业务发展迅速，公司已进入国际一流乘用车企供应链，与国内领先的电动汽车制造商达成了合作，产品已实现批量配套。

（3）储能电池

主要产品：大铁锂电池、方形铁锂电池、圆柱铁锂电池，从电芯、电池包、系统到 BMS 等全方面产品及解决方案。

应用领域：电力储能、工商业储能、户用储能、通信储能、数据中心备电、船舶动力等。

公司一直坚持为客户创造效益和价值，收获了客户的信任和支持，拥有坚实的优质客户基础，与国际国内一线新能源企业达成合作。国内已参与国家电网、中国南方电网的智慧电网建设，联手江苏林洋能源股份有限公司、阳光电源股份有限公司成立储能电池项目，海外与 POWIN、Wärtsilä、ABS 分别签署战略合作协议；并参股沃太能源股份有限公司，构建储能新平台。

（二）业绩主要驱动因素

1、消费电池应用场景不断丰富多元

消费电池板块，公司的产品具有市场领先地位，竞争优势明显。其中，锂原电池销售额和出口额连续 8 年位列国内第一。报告期内，公司电池电容器（SPC）产品获“2023 年国家级制造业单项冠军”称号，进一步加强了公司在消费电池领域的核心竞争力。小型锂离子电池聚焦大客户战略效果显著，已实现消费电子、电子雾化等多个应用市场的国内外头部客户的量产交付，新市场拓展顺利。圆柱电池依托高品质、品牌影响力、产能优势，打开了多个细分市场领域，市场占有率稳步提升。

2、新能源汽车渗透率提升带动电池出货量增长

在全球主要经济体大力倡导发展新能源汽车的背景下，全球动力锂电池市场近年来出货量保持高速增长的趋势。根据 EV Tank 数据显示，2023 年全球新能源汽车销量达到 1,465.3 万辆，同比增长 35.4%，其中中国新能源汽车销量达到 949.5 万辆，占全球销量的 64.8%。伴随全球新能源电车渗透率快速提升，动力电池出货量持续增长。

根据 SNE Research 数据显示，2023 年全球动力电池装机量约为 705.5GWh，同比增长 38.6%。全球动力电池装机量 TOP10 中有 6 家中国企业，市场占有率已达 63.5%。受益于行业增长，公司的动力电池出货量也持续保持增长。

3、国内及海外旺盛的装机需求推动储能电池出货快速增长

世界各国在“碳达峰、碳中和”目标发展下，加速推动能源体系由化石燃料向风光清洁能源转型升级，建设以风光新能源为主的新型电力系统。为平抑大规模风光装机并网后的电力波动，亟需大规模储能。2023 年以来，锂电材料价格的持续下降，进一步打开了储能市场的增长空间。中国双碳目标推进，国内持续拉大的峰谷电价差，美国 IRA 法案和欧洲净零工业法案的落地，为全球储能产业发展提供长期持续动力。根据 InfoLink 数据显示，2023 年全球储能电芯出货规模达 196.7GWh。

三、核心竞争力分析

公司是行业内少数同时掌握消费、动力和储能电池核心技术的锂电池平台型龙头企业，秉持以科技创新推动高质量发展理念，通过掌握核心技术获得市场优势地位。公司深度布局全形态锂电池技术与产能，已经形成锂原电池、软包三元、方形三元、圆柱三元、方形铁锂、圆柱铁锂等全形态锂电池谱系，并在 46 系列大圆柱电池、628Ah 大容量铁锂电池技术路线上率先布局，推出相关产品并成为公司先进电池技术代表产品。公司当前已实现锂原电池连续 8 年销售额和出

口额国内第一，储能电池 2023 年出货量排名位居全球第三，动力电池 2023 年国内出货位居全国前五。

1、技术研发优势

作为全球锂电池头部企业，公司始终坚持技术创新驱动发展，构建消费电池、动力电池、储能电池全面解决方案。公司自成立以来坚持以科技创新不断提升企业核心竞争力。

公司创始人兼董事长刘金成博士从 20 世纪 80 年代开始研究电池，至今已有 30 多年的从业研究经验。公司建立了由科技委员会、中央研究院、各研究分院组成的研发体系，科技委员会为研发体系的决策机构，中央研究院负责基础研究和前沿技术预研，各研究分院负责专业领域的技术研发，从而形成对各业务 BG、各下属公司的技术支撑和共享机制。公司培养了超过五千人的研发团队，拥有 23 万平米高水平研究院，已建成 19 个大型研发实验室和中试线，通过强化成果转化力度，快速响应下游需求，形成了适应市场竞争和企业发展需要的企业技术开发体系。

依托先进的科研平台和国际化、系统化的技术团队，公司攻克了多项锂电池核心技术，先后获得 5 项中国专利优秀奖、1 项广东省专利银奖、3 项广东省专利优秀奖、2 项广东省科学技术一等奖和 1 项中国轻工联合会科学技术发明一等奖，成绩斐然。

公司高度重视对产品的研发投入和自身研发综合实力的提升，针对行业发展趋势，积极做好新产品的研发和技术储备工作。截至报告期末，公司锂金属二次电池已成功攻克三大技术难点，基于 10Ah 的电芯，最高可实现 580Wh/Kg，支持 5C 的输出，同时全性能测试可满足 UL1642 和 UN38.3 的安全要求。半固态电池基于 50Ah 的软包电池，可实现 400Wh/Kg，超过 1,000 次的循环寿命，使用温度可拓展到-20℃-80℃，目前已完成设计定型。固态电池领域，公司已开展聚合物类固态电池的研究，目前已初步实现了室温下的稳定运行。大方型钠离子电池基于聚阴离子正极和硬碳负极，比能量 110Wh/Kg，10C 下容量保持率高达 90%，-40℃下仍能正常工作，材料数据实测已超过 10,000 次循环，未来将围绕“0”碳指标，进行超大容量绿色钠离子电池开发。氢燃料电池方面，公司已完成 150kW 氢能电池电堆开发，体积功率密度达到 4.0kW/L。

2、品牌优势

公司以“EVE 亿纬锂能”作为主品牌，运用“品牌平台定位模型”确立了“全系列锂电池全球领导品牌”的品牌定位。公司以“亿纬锂能”为母品牌，同时在产品线上延展出“亿纬创能”“亿纬动力”“亿纬储能”作为产品系列品牌, 并通过产业链战略协同向产业链上下游进行品牌延伸，与国内外一线品牌建立联合品牌，放大品牌价值。公司紧紧围绕“全系列锂电池全球领导品牌”的品牌定位，形成品牌资产管理循环，提升品牌价值。亿纬锂能荣列“2023 中国民营企业 500 强”第 335 名、“2023 中国制造业民营企业 500 强”第 225 名。

3、品质优势

公司以 ISO9001 为基础，融入 IATF16949、QC080000 等十余项国际先进管理标准，构建了顾客感知管理体系以全面感知顾客需求，践行“质量 100 分”要求，同时构建了全方位的供应链质量协同模式，与供方共同发展；公司在发展过程中进行了从“质量领先”到“高质量发展”，再到“质量 100 分”的三次大型质量变更。2021 年，子公司亿纬动力获得 TÜV NORDCERT GmbH 颁发的 ISO26262：2018 流程认证证书，标志着亿纬动力按照相关汽车功能安全最高等级要求，建立了车规级的、国际领先的电池系统产品开发流程体系，是对亿纬动力在产品质量和安全领域始终坚持高标准不懈追求的高度认可。亿纬动力的 LF173、LF230 电芯获得了 TUV 莱茵颁发的 IEC62619 CB 证书，LF105、LF173、LF304 电芯分别获得了 UL 美华颁发的 UL2580、UL1642、UL1973 证书，助力亿纬动力更好地开拓国际市场。

4、数字化生产优势

随着新能源汽车的爆发，动力电池需求量不断攀升，同时对成本和性能要求也在不断提升。自动化程度是决定生产效率与产品质量的重要因素，锂电生产线的自动化、智能化程度将直接决定动力电池、材料企业未来的竞争力。

公司参照国际先进水平，积极创建数字化制造工厂，目前所有产线已基本实现全部自动化、智能化和信息化的生产、管理方式，达到全国行业的最高标准。这种生产、管理方式不仅大幅度提升了生产效率，而且规避了人工操作带来了误差，产品的成品率、可靠性和一致性都得到了很大的提升。

5、国际化优势

公司已经形成具有亿纬锂能特色的全产业链国际化模式，构筑国际化的生产基地、研发基地、市场网络、合作伙伴布局，引导企业由输出产品向输出产业链转型，构建起中国新能源企业全球发展新格局。如公司在马来西亚新建圆柱三

元电池生产基地，以配套支持马来西亚及东南亚地区电动两轮车及电动工具制造企业；匈牙利工厂的建设有利于快速响应客户对新能源汽车配套动力电池的需求。

6、供应链管理优势

随着公司业务规模的扩大，供应链竞争优势越发重要。公司积极布局镍钴锂资源-电池材料（正极材料、负极材料、隔膜、电解液、铜箔、铝箔等）-电芯及 PACK 上下游资源，不断拓展产业链的广度和深度，打造韧性供应链；同时布局锂电池回收再生业务，进一步降低生产成本，实现产品循环再利用，为原材料供应提供了保障，目前已构建“镍钴锂矿-电池材料-电池回收-电池再造”全生命周期价值链与绿色供应链。

7、人才培养与发展优势

基于战略发展与人才规划的需求，公司成立了研修院，培养一流人才，打造学习型组织，满足公司快速发展对人才的需求。研修院着重分类培养当前各类紧缺人才，包括总经理、厂长、项目经理、高级技师、储备干部等，通过组织集中学习，加深同事们对企业文化的理解，加强流程报表的熟练运用，提高专业技能的掌握，以及提升领导力。研修院开展八大学院的教学，以及各专项培训的实施。通过岗位胜任力分析、岗位职责分解、对教学方案予以深度研究、系统性完成应知应会知识培训，对齐管理干部的培养需求；通过组织案例讨论与分享，帮助同事们将经历转变为经验，将经验提升为能力；通过教训总结与经验复盘，有效的提升了团队合作与组织能力。

四、主营业务分析

1、概述

报告期内，公司实现营业总收入 4,878,358.72 万元，同比增长 34.38%，其中动力电池出货 28.08GWh，实现营业收入 2,398,386.85 万元，同比分别增长 64.22%、31.41%；储能电池出货 26.29GWh，实现营业收入 1,634,020.96 万元，同比分别增长 121.14%、73.24%。归属于上市公司股东的净利润为 405,017.47 万元，同比增长 15.42%，其中本部业务实现归属于母公司股东的净利润为 353,782.90 万元，同比增长 30.19%。

经过多年发展，公司研发和制造已完成了大规模的平台能力建设，在制造水平、研发能力、销售规模等方面都站上了全新台阶。2023 年，公司加快推进全球化进程，开启“全球制造、全球服务、全球合作”新征程。公司按照既定战略规划，逐步释放优质产能，动力及储能电池业务出货规模增长迅速，市场占有率得到较快提升。

报告期内，公司重点开展了以下方面的工作，并取得良好成果：

（1）强化技术领先优势，加快新产品的产业化落地

公司于 2021 年率先推出兼具安全性和经济性的 46 系列大圆柱电池，并在报告期内顺利开展商业化，实现了量产装车。公司规划年产能 20GWh 的大圆柱电池工厂一期已在荆门完成投产，二期的首批设备也在 2023 年年底开始进场。截至 2023 年 12 月底，公司 46 系列大圆柱电池已经下线超过 425 万只，正式实现了商业化交付和应用。公司同步规划了沈阳、成都、匈牙利等地超 50GWh 产能的建设安排，以阶段性满足国内外客户需求。46 系列大圆柱电池是下一代电池技术重要发展方向，公司通过技术及产能的先发布局，进一步提升全球领先供应商地位。

在储能业务领域，公司推出了全新一代 Mr 旗舰系列产品，Mr.Big 电芯容量高达 628Ah，采用第三代高速叠片技术，能量效率达到 96%；Mr.Giant 系统采用标准的 20 尺柜，能量达到 5MWh，系统能效高达 95%。公司在业内率先推出储能专用大铁锂电芯，有效解决大规模电站在管理、安全和经济方面的多重挑战，满足 TWh 时代趋势。公司规划的行业首个单体规模最大的 60GWh 储能超级工厂正在建设中。

此外，公司发布了全极耳 21700 40PL 及高容量 21700 58E 产品，满足不同应用场景的性能需求，并基于圆柱电池应用优势，面向两轮车市场发布“麟驹”系列电池产品，助力轻型电动车绿色低碳化转型。同时，公司成立医疗电池事业部，根据不同需求开发出七大医疗电池解决方案，涉及 AED（自动体外除颤仪）、呼吸机、血糖仪、胶囊内窥镜、脑起搏器、可充电神经刺激器等多种应用场景，基本形成医疗电池全面解决方案。

（2）三大主业齐头并进，市占率稳步提升

公司消费电池业务持续保持市场领先地位。锂原电池销售额和出口额连续 8 年位列国内第一，电池电容器（SPC）

产品获“2023 年国家级制造业单项冠军”称号。圆柱电池市场份额领先，根据 EV Tank 统计，2023 年全球圆柱电池出货量，亿纬锂能位列全球前四，国内第一。

动力电池出货量持续增长，市场占有率稳步提升。公司动力电池出货量达 28.08GWh，与上年同期相比增长 64.22%，体现了较强的增长潜力。根据中国动力电池产业创新联盟公开数据显示，2023 年公司动力国内电池市场份额 4.45%，位列全国第四名，相较于 2022 年度，排名提升两位，市场占有率提升 2.01%。

储能电池维持高速增长态势，市占率位居全球前三。公司储能电池 2023 年出货量达 26.29GWh，同比增长 121.14%。根据 InfoLink、SMM 数据显示，2023 年公司储能电芯出货量位列全球第三，已连续两年保持全球储能电芯出货第三。

（3）推进全球化布局，持续提升海外市场服务能力

公司重视海外市场的开发，推进多种模式与国际客户展开深入合作，逐步构建多产品体系的海外产能供应能力，为客户提供高质量产品及服务。截至报告期末，公司已在东南亚的马来西亚和欧洲的匈牙利规划了工厂项目，分别建设一定规模的消费电池和动力电池产能，以就近配套为主要原则快速满足当地客户需求。其中，公司已在马来西亚与 PKL 及其控股公司签订购地协议，用于投建“圆柱锂电池制造项目”，以支持马来西亚及东南亚地区电动两轮车及电动工具制造企业；公司与匈牙利 Debrecen 政府的子公司签订购地协议，依托国内制造优势及运营经验，计划在匈牙利德布勒森建设 45 万平方米的生产基地，大规模建设大型圆柱乘用车锂离子动力电池，以快速响应匈牙利当地关键客户对新能源汽车配套动力电池的需求产能。

除直接在海外建设产能外，公司积极探索新模式，通过收取授权许可费的模式与 Daimler Truck、PACCAR、Electrified Power 三家国际知名公司达成重要合作，拟合资在美国当地建设动力电池产能，服务于北美的重卡市场。此合作模式代表了公司的锂电池技术水平得到全球市场高度认可，且有利于各方充分发挥优势资源、协同互补，是公司完善全球化产业布局的重要举措。

（4）打造具有亿纬特色的新质生产力，提升综合竞争力

作为资深的锂电池平台型龙头企业，公司始终坚持以科技创新、极致制造、绿色发展为核心竞争要素打造自身新质生产力，在技术研发、制造水平和产品质量等方面持续保持行业领先水平。公司在 2023 年的研发投入共 28.71 亿元，同比增长 26.97%。截至报告期末，公司除了推出 46 系大圆柱电池、全新一代“Mr.Big”和“Mr.Giant”储能产品、医疗电池等技术领先产品外，还积极布局了固态电池、钠离子电池、氢能等多项前沿技术。

公司高度重视产品质量，借助数字技术突破性应用，将数字化与生产的工艺和流程相结合，实施全生产流程数智化转型升级，建立以“十大指标”为牵引的“极致制造标准体系”。在提出电池制造可靠性水平超过车规级要求之后，又提出了达到纳米级控制标准的目标，让先进优质生产要素向发展新质生产力顺畅流动，实现技术质量双轮驱动。

公司积极响应“双碳”目标，构建起“研发-生产-销售-回收-二次利用”循环经济发展产业链，推动绿色制造的同时，也有效协调整合了产业链。

此外，公司积极参与行业标准制定与推广，输出高标准的产品服务、先进技术和管理经验，同时鼓励跨专业合作，跨国界合作，打造与一流研发和制造主体的交流学习机制，融入全球创新网络。

2、收入与成本

（1） 营业收入构成

营业收入整体情况

单位：元

	2023 年		2022 年		同比增减
	金额	占营业收入比重	金额	占营业收入比重	
营业收入合计	48,783,587,175.86	100.00%	36,303,947,808.53	100.00%	34.38%
分行业					

电子元器件制造业	48,783,587,175.86	100.00%	36,303,947,808.53	100.00%	34.38%
分产品					
消费电池	8,362,121,399.13	17.14%	8,513,450,870.05	23.45%	-1.78%
动力电池	23,983,868,465.10	49.16%	18,250,701,522.43	50.27%	31.41%
储能电池	16,340,209,603.93	33.50%	9,432,103,329.20	25.98%	73.24%
其他	97,387,707.70	0.20%	107,692,086.85	0.30%	-9.57%
分地区					
境内	35,482,427,787.55	72.73%	23,674,165,233.13	65.21%	49.88%
境外	13,301,159,388.31	27.27%	12,629,782,575.40	34.79%	5.32%
分销售模式					
直销	48,783,587,175.86	100.00%	36,303,947,808.53	100.00%	34.38%

公司需遵守《深圳证券交易所上市公司自律监管指引第 4 号——创业板行业信息披露》中的“锂离子电池产业链相关业务”的披露要求

报告期内上市公司从事锂离子电池产业链相关业务的海外销售收入占同期营业收入 30%以上

□适用 ☑不适用

（2） 占公司营业收入或营业利润 10%以上的行业、产品、地区、销售模式的情况

☑适用 □不适用

公司需遵守《深圳证券交易所上市公司自律监管指引第 4 号——创业板行业信息披露》中的“锂离子电池产业链相关业务”的披露要求

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
分业务						
电子元器件制造业	48,783,587,175.86	40,473,296,810.60	17.04%	34.38%	33.41%	0.61%
分产品						
消费电池	8,362,121,399.13	6,377,418,770.45	23.73%	-1.78%	-0.54%	-0.95%
动力电池	23,983,868,465.10	20,538,372,191.62	14.37%	31.41%	33.91%	-1.59%
储能电池	16,340,209,603.93	13,556,668,648.72	17.03%	73.24%	57.88%	8.07%
其他	97,387,707.70	837,199.81	99.14%	-9.57%	-62.93%	1.24%
分地区						
境内	35,482,427,787.55	30,459,541,885.63	14.16%	49.88%	52.19%	-1.30%
境外	13,301,159,388.31	10,013,754,924.97	24.72%	5.32%	-3.00%	6.46%
分销售模式						
直销	48,783,587,175.86	40,473,296,810.60	17.04%	34.38%	33.41%	0.61%

公司主营业务数据统计口径在报告期发生调整的情况下，公司最近 1 年按报告期末口径调整后的主营业务数据

□适用 ☑不适用

锂电池产业链各环节主要产品或业务相关的关键技术或性能指标

☑适用 □不适用

产品种类	技术路线	主要产品型号	技术参数情况				下游主要应用领域
			电芯质量能量密度	倍率性能	循环寿命	安全性能	
锂亚硫酰氯电池	负极锂、正极活性物质亚硫酰氯	ER 系列电池	612Wh/kg	/	/	国网 Q/GDW 11179.7-2014、GJB2278-2002《锂-亚硫酰氯电池系列规范》、UL1642-2020《锂电池安全标准》；原电池：GB/T 8897.1-2021 原电池 第 1 部分：总则。	智能表计
锂二氧化锰电池	负极锂、正极活性物质二氧化锰	CR2032HT	210Wh/kg	/	/	UL1642-2020《锂电池安全标准》、IEC 60086-4-2019《原电池，第 4 部分：锂电池的安全性能》、UN38.3《测试手册：锂电池要求》；原电池：GB/T 8897.1-2021 原电池 第 1 部分：总则。	胎压监测系统
三元锂离子电池	正极材料为镍钴锰的锂离子电池	小型软包	400-800Wh/L	1-10C	常规＞500 周，可满足＞1,000 周	满足 GB、UL、UN38.3、CB 等标准。	电子雾化器、可穿戴设备、蓝牙设备及其他物联网终端等
		方形、圆柱	BEV：240Wh/kg-385Wh/kg；HEV：100Wh/kg-130Wh/kg	BEV：1C-5C；HEV：1C-50C	BEV：1,000-6,000 周；HEV：40,000 周	国内动力：GB 38031、GB 38032、GB/T 31484、GB/T 31486；国外：IEC 62660、GB/T 31485、GB 31484、GB 31486 等国内外检测标准。	新能源乘用车领域
		软包	150-280wh/kg	0.5C-8C	1,400-6,000 次	电动自行车：满足 GB/T 36972 等标准；固定式储能（包括 UPS）：GB 40165-2021；国内动力：GB 38031、GB 38032、GB/T 31484、GB/T 31486。	EV、PHEV、家庭储能、便携式储能、工商业储能、UPS 等
磷酸铁锂电池	正极为磷酸铁锂的锂离子电池	方形	160-190Wh/Kg	0.25C-5C	4,000-15,000 次	国内动力：GB 38031、GB 38032、GB/T 31484、GB/T 31486；国内储能：GB/T 36276；国内船用：CCS；国外：UL9540A、UL1973、UL1642、UL2580、IEC 62619、IEC 62660-3、防爆认证、煤安认证、BIS、UN38.3。	电力储能、商用车、电动船舶、乘用车等
		圆柱	170-190Wh/kg	1C-5C	2,500-6,000 次	国内动力：GB 38031、GB 38032、GB/T 31484、GB/T 31486；储能满足 GB/T 36276；两轮车满足 GB/T 36972 等；电摩满足 GB/T 36672 等；国外：UN38.3、UL9540A、UL1973、IEC 62619 等。	乘用车、户用储能、便携储能、电动自行车、电摩、电动工具、UPS 等

占公司最近一个会计年度销售收入 30%以上产品的销售均价较期初变动幅度超过 30%的

□适用 ☑不适用

不同产品或业务的产销情况

	产能	在建产能	产能利用率	产量
分业务				
电子元器件制造业	186,885 万只	17,625 万只	84.64%	158,177 万只

（3） 公司实物销售收入是否大于劳务收入

☑是 □否

行业分类	项目	单位	2023 年	2022 年	同比增减
电子元器件制造业	销售量	万只	160,657	133,685	20.18%
	生产量	万只	158,177	136,914	15.53%
	库存量	万只	16,399	18,880	-13.14%

相关数据同比发生变动 30%以上的原因说明

□适用 ☑不适用

（4） 公司已签订的重大销售合同、重大采购合同截至本报告期的履行情况

□适用 ☑不适用

（5） 营业成本构成

行业分类

单位：元

行业分类	项目	2023 年		2022 年		同比增减
		金额	占营业成本比重	金额	占营业成本比重	
电子元器件制造业	原材料	35,535,780,168.92	87.80%	26,900,019,222.16	88.67%	32.10%

说明

无。

（6） 报告期内合并范围是否发生变动

☑是 □否

详见“第十节财务报告”之“九、合并范围的变更”。

（7） 公司报告期内业务、产品或服务发生重大变化或调整有关情况

□适用 ☑不适用

（8） 主要销售客户和主要供应商情况

公司主要销售客户情况

前五名客户合计销售金额（元）	16,758,231,841.93

前五名客户合计销售金额占年度销售总额比例	34.35%
前五名客户销售额中关联方销售额占年度销售总额比例	0.01%

公司前 5 大客户资料

序号	客户名称	销售额（元）	占年度销售总额比例
1	第一名	6,966,826,621.69	14.28%
2	第二名	3,374,627,816.74	6.92%
3	第三名	2,241,642,300.60	4.60%
4	第四名	2,223,368,384.17	4.56%
5	第五名	1,951,766,718.73	4.00%
合计	--	16,758,231,841.93	34.35%

主要客户其他情况说明

□适用 ☑不适用

公司主要供应商情况

前五名供应商合计采购金额（元）	13,999,391,548.00
前五名供应商合计采购金额占年度采购总额比例	39.99%
前五名供应商采购额中关联方采购额占年度采购总额比例	16.11%

公司前 5 名供应商资料

序号	供应商名称	采购额（元）	占年度采购总额比例
1	第一名	5,352,074,072.14	15.29%
2	第二名	2,738,740,024.14	7.82%
3	第三名	2,296,339,733.20	6.56%
4	第四名	2,139,860,577.46	6.11%
5	第五名	1,472,377,141.06	4.21%
合计	--	13,999,391,548.00	39.99%

主要供应商其他情况说明

□适用 ☑不适用

3、费用

单位：元

	2023 年	2022 年	同比增减	重大变动说明
销售费用	648,571,215.45	513,296,646.40	26.35%	
管理费用	1,567,989,084.47	1,447,120,166.53	8.35%	
财务费用	199,148,459.16	147,012,673.37	35.46%	汇兑损益增加。
研发费用	2,731,636,997.69	2,153,135,535.70	26.87%	

4、研发投入

☑适用 □不适用

主要研发项目名称	项目目的	项目进展	拟达到的目标	预计对公司未来发展的影响
医疗电池	围绕有源植入式医疗器械应用场景需求，开展电池研发和制造。	与客户推进落地中	布局医疗电池，用电池守护美好健康生活。	填补公司在该类型产品上的市场空白。
46 系列大圆柱电池及大圆柱“π”系统	实现电池系统“极速充电”，减少车身重量、降低成本。	技术已发布，与客户项目落地中	满足不同车型的空间布置和容量需求，全方位提升用户驾乘体验。	充分发挥圆柱电池方案优势，打造圆柱电池全面解决方案，持续提升公司在动力电池系统的行业领先地位。
“麟驹”系列电池	解决电池安全、续航里程、充电速度、循环寿命等行业痛点。	技术已发布	助力圆柱电池实现全面实际场景应用。	推动电动车行业迈入更智能、更高端、更高品质的发展新阶段，期待与行业伙伴携手并进，在轻型电动车市场共创绿色低碳未来。
高能量密度锂金属二次电池	实现高安全性、高能量密度、长循环寿命且支持 4C 的输出能力。	技术已发布	创新锂金属二次电池在电性能、安全性能、环境适应性和可制造性等方面性能，实现满足应用场景需求。	促进公司在前沿电池领域的全面布局和创新进展。
新一代“Mr.Big”LF560K 电芯与“Mr.Giant”5MWh 标准储能系统	降低成本，提高电池容量、系统稳定性、安全性。	技术已发布	打破储能边界，引领行业储能电芯高质量发展。	重新定义 ESS（energy storage system），助力公司跟随储能市场高速发展，迎接 TWh 时代快速到来，提升公司该类产品在国内外市场上的竞争力。

公司研发人员情况

	2023 年	2022 年	变动比例
研发人员数量（人）	5,291	4,192	26.22%
研发人员数量占比	19.35%	15.28%	4.07%
研发人员学历			
本科	2,624	2,287	14.74%
硕士	1,243	920	35.11%
博士	43	42	2.38%
大专及以下	1,381	943	46.45%
研发人员年龄构成			
30 岁以下	3,261	2,043	59.62%
30~40 岁	1,816	1,970	-7.82%
40 岁以上	214	179	19.55%

近三年公司研发投入金额及占营业收入的比例

	2023 年	2022 年	2021 年
研发投入金额（元）	2,870,618,135.25	2,260,947,262.58	1,379,205,688.51
研发投入占营业收入比例	5.88%	6.23%	8.16%
研发支出资本化的金额（元）	138,981,137.56	107,811,726.88	68,810,254.35
资本化研发支出占研发投入的比例	4.84%	4.77%	4.99%

资本化研发支出占当期净利润的比重	3.07%	2.94%	2.18%

公司研发人员构成发生重大变化的原因及影响

□适用 ☑不适用

研发投入总额占营业收入的比重较上年发生显著变化的原因

□适用 ☑不适用

研发投入资本化率大幅变动的原因及其合理性说明

□适用 ☑不适用

5、现金流

单位：元

项目	2023 年	2022 年	同比增减
经营活动现金流入小计	37,460,503,561.93	30,267,466,290.06	23.76%
经营活动现金流出小计	28,784,243,800.81	27,407,246,281.91	5.02%
经营活动产生的现金流量净额	8,676,259,761.12	2,860,220,008.15	203.34%
投资活动现金流入小计	1,585,487,357.04	729,159,025.98	117.44%
投资活动现金流出小计	7,506,561,724.02	20,646,404,388.30	-63.64%
投资活动产生的现金流量净额	-5,921,074,366.98	-19,917,245,362.32	70.27%
筹资活动现金流入小计	7,446,797,498.83	25,531,555,662.87	-70.83%
筹资活动现金流出小计	7,415,758,753.22	7,410,366,395.19	0.07%
筹资活动产生的现金流量净额	31,038,745.61	18,121,189,267.68	-99.83%
现金及现金等价物净增加额	2,694,192,562.44	1,106,650,604.81	143.45%

相关数据同比发生重大变动的主要影响因素说明

☑适用 □不适用

（1）经营活动产生的现金流量净额：比上年同期增长 203.34%，主要原因是：营运资金周转效率提升。

（2）投资活动产生的现金流量净额：比上年同期增长 70.27%，主要原因是：上年同期，子公司投入产线建设支付了设备工程款。

（3）筹资活动产生的现金流量净额：比上年同期减少 99.83%，主要原因是：上年同期，公司向特定对象发行股票募集资金到位。

（4）现金及现金等价物净增加额：比上年同期增长 143.45%，主要原因是：投资活动和经营活动产生的现金流量净额增长。

报告期内公司经营活动产生的现金净流量与本年度净利润存在重大差异的原因说明

□适用 ☑不适用

五、非主营业务情况

☑适用 □不适用

单位：元

	金额	占利润总额比例	形成原因说明	是否具有可持续性
投资收益	608,504,365.77	12.60%	权益法核算的长期股权投资收益等	权益法核算的长期股权投资收益具有可持续性
公允价值变动损益	12,364,240.00	0.26%		
资产减值	-364,914,398.25	-7.56%		
营业外收入	12,206,662.46	0.25%		
营业外支出	29,157,895.21	0.60%		
信用减值	-178,702,007.30	-3.70%		

六、资产及负债状况分析

1、资产构成重大变动情况

单位：元

	2023 年末		2023 年初		比重增减	重大变动说明
	金额	占总资产比例	金额	占总资产比例		
货币资金	10,506,208,550.05	11.13%	8,978,705,396.83	10.74%	0.39%	
应收账款	12,427,533,747.50	13.17%	9,410,805,918.42	11.25%	1.92%	
合同资产	222,322,609.40	0.24%	190,559,680.39	0.23%	0.01%	
存货	6,316,007,223.39	6.69%	8,587,981,243.08	10.27%	-3.58%	
长期股权投资	14,410,652,020.47	15.27%	11,504,510,686.88	13.76%	1.51%	
固定资产	21,747,908,175.39	23.05%	10,856,835,580.11	12.98%	10.07%	报告期内，公司及子公司投资的厂房和设备达到可使用状态，转化为可使用的固定资产，带来固定资产的增加。
在建工程	14,053,075,716.65	14.89%	13,297,628,626.06	15.90%	-1.01%	
使用权资产	95,008,845.38	0.10%	72,328,304.95	0.09%	0.01%	
短期借款	1,120,974,369.36	1.19%	1,294,408,888.53	1.55%	-0.36%	
合同负债	397,395,558.88	0.42%	966,969,893.47	1.16%	-0.74%	
长期借款	14,000,794,012.99	14.84%	13,837,225,096.88	16.54%	-1.70%	
租赁负债	67,524,196.06	0.07%	38,232,127.87	0.05%	0.02%	

境外资产占比较高

□适用 ☑不适用

2、以公允价值计量的资产和负债

☑适用 □不适用

单位：元

项目	期初数	本期公允价值变动损益	计入权益的累计公允价值变动	本期计提的减值	本期购买金额	本期出售金额	其他变动	期末数
金融资产								
1.交易性金融资产（不含衍生金融资产）	3,360,354,460.00	12,261,040.00			28,762,003,064.26	29,149,225,926.88	167,222,862.62	3,152,615,500.00
2.衍生金融资产		-705,050.00						-705,050.00
3.应收款项融资	1,117,567,323.99						-149,184,380.05	968,382,943.94
4.其他债权投资	11,452,959.44	-698,386.52	406,572.92					10,754,572.92
5.其他权益工具投资	336,362,944.43	-3,040,970.64	-136,726,817.76		2,891,170.38	4,522,694.13		331,690,450.04
金融资产小计	4,825,737,687.86	7,816,632.84	-136,320,244.84		28,764,894,234.64	29,153,748,621.01	18,038,482.57	4,462,738,416.90
上述合计	4,825,737,687.86	7,816,632.84	-136,320,244.84		28,764,894,234.64	29,153,748,621.01	18,038,482.57	4,462,738,416.90
金融负债	0.00							0.00

其他变动的内容

（1）远期结汇合同确认投资损益；

（2）报告期末未到期由信用等级较高的银行承兑的汇票少于期初，带来重分类为应收款项融资的应收票据金额减少。

报告期内公司主要资产计量属性是否发生重大变化

□是 ☑否

3、截至报告期末的资产权利受限情况

详见“第十节财务报告”之“七、合并财务报表项目注释”之“31、所有权或使用权受到限制的资产”。

七、投资状况分析

1、总体情况

☑适用 □不适用

报告期投资额（元）	上年同期投资额（元）	变动幅度
9,106,359,564.06	2,883,561,948.00	215.80%

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

单位：元

证券品种	证券代码	证券简称	最初投资成本	会计计量模式	期初账面价值	本期公允价值变动损益	计入权益的累计公允价值变动	本期购买金额	本期出售金额	报告期损益	期末账面价值	会计核算科目	资金来源
可转债	113641	华友转债	10,348,000.00	公允价值计量	11,452,959.44	-698,386.52	406,572.92				10,754,572.92	其他债权投资	自有资金
境内外股票	000980	众泰汽车	791,170.38	公允价值计量	0.00	-241,592.82	-241,592.82	791,170.38			549,577.56	其他权益工具投资	自有资金
境内外股票	600098	广州发展	99,999,996.57	公允价值计量	86,314,149.45	-2,799,377.82	-16,485,224.94				83,514,771.63	其他权益工具投资	自有资金
合计			111,139,166.95	--	97,767,108.89	-3,739,357.16	-16,320,244.84	791,170.38			94,818,922.11	—	—
证券投资审批董事会公告披露日期					2021 年 12 月 11 日								

（2） 衍生品投资情况

☑适用 □不适用

1） 报告期内以套期保值为目的的衍生品投资

☑适用 □不适用

单位：万元

衍生品投资类型	初始投资金额	期初金额	本期公允价值变动损益	计入权益的累计公允价值变动	报告期内购入金额	报告期内售出金额	期末金额	期末投资金额占公司报告期末净资产比例
外汇	622,204.88	6,975.10	1,226.10		622,204.88	574,422.59	71,479.68	2.06%
商品	902.58		10.32	-80.83	902.58		832.08	0.02%
合计	623,107.46	6,975.10	1,236.42	-80.83	623,107.46	574,422.59	72,311.75	2.08%
报告期内套期保值业务的会计政策、会计核算具体原则，以及与上一报告期相比是否发生重大变化的说明	未发生重大变化							
报告期实际损益情况的说明	公司将生产所需原材料相关品种碳酸锂预计采购进行套期，以此来规避公司承担的原材料采购市场价格的波动。商品套期业务实际损益金额合计-70.51 万元。							
套期保值效果的说明	公司从事套期保值业务的金融衍生品和商品期货品种与公司生产经营相关的原材料和外汇相挂钩，可在一定程度上对冲汇率、现货市场交易价格变动的影响，实现了预期风险管理目标。							
衍生品投资资金来源	自有资金							

报告期衍生品持仓的风险分析及控制措施说明（包括但不限于市场风险、流动性风险、信用风险、操作风险、法律风险等）	1、开展套期保值业务的风险分析 （1）汇率波动风险：在外汇汇率走势与公司判断汇率波动方向发生大幅偏离的情况下，公司锁定汇率后支出的成本可能超过不锁定时的成本支出，从而造成公司损失。 （2）价格波动风险：当期货行情大幅剧烈波动时，可能无法在要求锁定的价格买入套保或在预定的价格平仓，造成损失。 （3）内部控制风险：套期保值交易业务专业性较强，复杂程度较高，可能会由于内控制度不完善而造成风险。 （4）交易违约风险：交易对手出现违约，不能按照约定支付公司套期保值盈利从而无法对冲公司实际的汇兑损失，将造成公司损失。 （5）技术风险：由于无法控制或不可预测的系统、网络、通讯故障等造成交易系统非正常运行，使交易指令出现延迟、中断或数据错误等问题，从而带来相应风险。 （6）操作风险：由于交易员主观臆断或不完善的操作造成错单，给公司带来损失。 2、公司采取的风险控制措施 （1）为最大程度规避和降低原材料价格和汇率波动带来的风险，授权部门和人员将密切关注和分析市场环境变化，适时调整操作策略。 （2）公司制定了《套期保值业务管理制度》，对公司进行套期保值业务的审批权限、业务流程、风险管理制度、报告制度、保密制度等进行明确规定，有效规范套期保值业务行为。 （3）公司仅与经国家外汇管理局和中国人民银行批准、具有外汇套期保值业务经营资格的金融机构进行交易，外汇套期保值业务必须基于公司的外币收（付）款的谨慎预测，外汇套期保值业务的交割期间需与公司预测的外币收款、存款时间或外币付款时间相匹配，或者与对应的外币银行借款的兑付期限相匹配。 （4）公司的套期保值业务规模将与自身经营业务相匹配，最大程度对冲价格波动风险。期货套期保值交易仅限于与自身经营业务所需的材料相关性高的商品期货品种。 （5）公司审计部门负责对套期保值业务的实际操作情况、资金使用情况及盈亏情况进行审查，并将审查情况向董事会审计委员会报告。
已投资衍生品报告期内市场价格或产品公允价值变动的情况，对衍生品公允价值的分析应披露具体使用的方法及相关假设与参数的设定	根据外部金融机构的市场报价确定公允价值变动。
涉诉情况（如适用）	不适用
衍生品投资审批董事会公告披露日期（如有）	2022 年 06 月 28 日
	2023 年 06 月 28 日
	2023 年 08 月 25 日
独立董事对公司衍生品投资及风险控制情况的专项意见	公司及子公司开展套期保值业务的相关决策程序符合《深圳证券交易所创业板股票上市规则》《深圳证券交易所上市公司自律监管指引第 7 号——交易与关联交易》《公司章程》等法律法规、规范性文件的规定；公司已经制定了《套期保值业务管理制度》，通过加强内部控制，落实风险防范措施，为公司从事套期保值业务制定了具体操作规程。在保证正常生产经营的前提下，公司及子公司开展套期保值业务，有利于规避和降低原材料价格波动风险和汇率风险，减少汇兑损失，控制经营风险，实现稳健经营，不存在损害公司和全体股东利益的情形。我们一致同意公司及子公司在保证正常生产经营的前提下开展套期保值业务。

注：1、以上“初始投资金额”为名义本金；

2、以上衍生品投资情况根据衍生品投资类型进行分类汇总披露。

2） 报告期内以投机为目的的衍生品投资

□适用 ☑不适用

公司报告期不存在以投机为目的的衍生品投资。

5、募集资金使用情况

☑适用 □不适用

（1）募集资金总体使用情况

☑适用 □不适用

单位：万元

募集年份	募集方式	募集资金总额	募集资金净额	本期已使用募集资金总额	已累计使用募集资金总额	报告期内变更用途的募集资金总额	累计变更用途的募集资金总额	累计变更用途的募集资金总额比例	尚未使用募集资金总额	尚未使用募集资金用途及去向	闲置两年以上募集资金金额
2019	非公开发行股票	250,000.00	246,724.95	2,535.56	249,302.32	0.00	90,000.00	36.00%	4,700.39	存放于公司募集资金专户	0.00
2020	向特定对象发行股票	250,000.00	247,685.68	9,613.76	228,786.69	0.00	124,204.56	49.68%	23,995.68	存放于公司募集资金专户或进行现金管理	0.00
2022	向特定对象发行股票	900,000.00	897,359.63	71,780.25	607,590.99	0.00	0.00	0.00%	298,831.55	存放于公司存放于公司募集资金专户或进行现金管理	0.00
合计	--	1,400,000.00	1,391,770.26	83,929.57	1,085,680.00	0.00	214,204.56	15.30%	327,527.61	--	0.00
募集资金总体使用情况说明											
1、经中国证券监督管理委员会证监许可[2019]106 号文核准，并经深圳证券交易所同意，本公司由主承销商中信证券股份有限公司采用增发方式非公开发行了人民币普通股（A 股）股票 114,995,400 股，发行价为每股人民币 21.74 元。截至 2019 年 4 月 26 日，本公司共募集资金 250,000.00 万元，扣除发行费用 3,275.05 万元后，募集资金净额为 246,724.95 万元。截至 2023 年 12 月 31 日，公司募集资金投资项目实际使用募集资金 249,302.32 万元（含置换前期预先投入部分），累计已计入募集资金专户的使用暂时闲置募集资金进行现金管理的收益 5,383.03 万元、利息收入 1,899.62 万元，扣除累计支付的手续费 4.58 万元、节余募集资金转出 0.31 万元，募集资金专户 2023 年 12 月 31 日余额为 4,700.39 万元。 2、经中国证券监督管理委员会证监许可[2020]1980 号文同意，并经深圳证券交易所同意，本公司由主承销商中信证券股份有限公司采用增发方式向特定对象发行了人民币普通股（A 股）股票 48,440,224 股，发行价为每股人民币 51.61 元。截至 2020 年 10 月 21 日，本公司共募集资金 250,000.00 万元，扣除不含税的发行费用 2,314.31 万元后，募集资金净额为 247,685.68 万元。截至 2023 年 12 月 31 日，公司募集资金投资项目实际使用募集资金 228,786.69 万元（含置换前期预先投入部分），尚未到期的暂时闲置募集资金进行现金管理 15,000.00 万元，累计已计入募集资金专户的使用暂时闲置募集资金进行现金管理的收益 3,033.41 万元、利息收入 2,067.36 万元，扣除累计支付的手续费 3.53 万元、节余募集资金转出 0.55 万元，募集资金专户 2023 年 12 月 31 日余额为 8,995.68 万元。 3、经中国证券监督管理委员会证监许可[2022]2617 号文同意，并经深圳证券交易所同意，本公司由主承销商中信证券股份有限公司采用增发方式向特定对象发行了人民币普通股（A 股）股票 142,970,611 股，发行价为每股人民币 62.95 元。截至 2022 年 11 月 24 日，本公司共募集资金 900,000.00 万元，扣除不含税的发行费用 2,640.37 万元后，募集资金净额为										

897,359.63 万元。截至 2023 年 12 月 31 日，公司募集资金投资项目实际使用募集资金 607,590.99 万元（含置换前期预先投入部分），尚未到期的暂时闲置募集资金进行现金管理 163,000.00 万元，累计已计入募集资金专户的使用暂时闲置募集资金进行现金管理的收益 7,617.82 万元、利息收入 1,448.39 万元，扣除累计支付的手续费 3.30 万元，募集资金专户 2023 年 12 月 31 日余额为 135,831.55 万元。

（2） 募集资金承诺项目情况

☑适用 □不适用

单位：万元

承诺投资项目和超募资金投向	是否已变更项目（含部分变更）	募集资金承诺投资总额	调整后投资总额（1）	本报告期投入金额	截至期末累计投入金额（2）	截至期末投资进度 3）=（2）/（1）	项目达到预定可使用状态日期	本报告期实现的效益	截止报告期末累计实现的效益	是否达到预计效益	项目可行性是否发生重大变化
承诺投资项目											
荆门亿纬创能储能动力锂离子电池项目	是	191,497.55	101,497.55	0.00	106,465.12	104.89%	2020 年 12 月 31 日	28,356.98	62,980.19	是	否
面向物联网应用的高性能锂离子电池项目	否	55,227.40	55,227.40	0.00	56,079.45	101.54%	2020 年 12 月 31 日	8,594.70	20,823.41	是	否
荆门圆柱产品线新建产线二期项目	是	0.00	30,000.00	2,531.37	25,791.98	85.97%	2022 年 05 月 31 日	3,502.26	5,119.03	否	否
高性能锂离子圆柱电池产业化项目	是	0.00	60,000.00	4.19	60,965.77	101.61%	2023 年 06 月 30 日	不适用	不适用	不适用	否
面向 TWS 应用的豆式锂离子电池项目	是	102,685.68	6,851.70	0.00	9,623.75	140.46%	不适用	不适用	不适用	不适用	否
面向胎压测试和物联网应用的高温锂锰电池项目	是	30,000.00	1,629.43	0.00	2,148.01	131.83%	不适用	不适用	不适用	不适用	否
三元方形动力电池量产研究及测试中心项目	否	45,000.00	45,000.00	598.72	45,592.11	101.32%	2022 年 02 月 28 日	不适用	不适用	不适用	否
乘用车动力电池项目（三期）	是	0.00	124,204.56	9,015.04	101,422.81	81.66%	2024 年 05 月 31 日	不适用	不适用	不适用	否
补充流动资金（2020 年向特定对象发行股票）	否	70,000.00	70,000.00	0.00	70,000.00	100.00%	不适用	不适用	不适用	不适用	否
乘用车锂离子动力电池项目	否	337,359.63	337,359.63	48,965.61	169,480.88	50.24%	2024 年 09 月 30 日	不适用	不适用	不适用	否
HBF16GWh 乘用车锂离子动力电池项目	否	260,000.00	260,000.00	22,814.64	138,110.11	53.12%	2024 年 11 月 30 日	不适用	不适用	不适用	否
补充流动资金（2022 年向特定对象发行股票）	否	300,000.00	300,000.00	0.00	300,000.00	100.00%	不适用	不适用	不适用	不适用	否
承诺投资项目小计	--	1,391,770.26	1,391,770.26	83,929.57	1,085,680.00	--	--	40,453.94	88,922.63	--	--

超募资金投向											
不适用											
合计	--	1,391,770.26	1,391,770.26	83,929.57	1,085,680.00	--	--	40,453.94	88,922.63	--	--
分项目说明未达到计划进度、预计收益的情况和原因（含“是否达到预计效益”选择“不适用”的原因）	荆门圆柱产品线新建产线二期项目未达到预计效益，主要系该项目目标用户市场主要在境外，2023 年以来受通货膨胀、美联储持续加息、原材料价格波动等影响，下游客户对相关产品的采购需求阶段性下降所致；高性能锂离子圆柱电池产业化项目运行未满一年，暂无法与预计效益进行对比；三元方形动力电池量产研究及测试中心项目旨在进一步增强公司在动力电池领域研发实力、提升产品的开发效率，并不直接产生经济利益，不进行效益测算。										
项目可行性发生重大变化的情况说明	不适用										
超募资金的金额、用途及使用进展情况	不适用										
募集资金投资项目实施地点变更情况	不适用										
募集资金投资项目实施方式调整情况	不适用										
募集资金投资项目先期投入及置换情况	不适用										
用闲置募集资金暂时补充流动资金情况	不适用										
项目实施出现募集资金结余的金额及原因	不适用										
尚未使用的募集资金用途及去向	2019 年非公开发行股票募集资金存放于公司募集资金专户；2020 年向特定对象发行股票和 2022 年向特定对象发行股票募集资金存放于公司募集资金专户或进行现金管理。										
募集资金使用及披露中存在的问题或其他情况	无										

（3） 募集资金变更项目情况

□适用 ☑不适用

公司报告期不存在募集资金变更项目情况。

八、重大资产和股权出售

1、出售重大资产情况

□适用 ☑不适用

公司报告期未出售重大资产。

2、出售重大股权情况

□适用 ☑不适用

九、主要控股参股公司分析

☑适用 □不适用

主要子公司及对公司净利润影响达 10%以上的参股公司情况

单位：元

公司名称	公司类型	主要业务	注册资本	总资产	净资产	营业收入	营业利润	净利润
思摩尔国际	参股公司	商贸业	100,000,000.00 美元	25,508,284,431.90	21,409,609,460.18	11,168,422,292.80	1,936,539,192.17	1,645,090,043.75
亿纬动力	子公司	制造业	1,303,261,095.83	58,629,805,443.50	17,145,464,389.64	39,063,621,919.70	3,573,073,397.14	3,252,375,820.26

报告期内取得和处置子公司的情况

☑适用 □不适用

公司名称	报告期内取得和处置子公司方式	对整体生产经营和业绩的影响
成都亿纬动力有限公司	设立	无重大影响
云南亿捷锂业有限公司	设立	无重大影响
EVE ENERGY PTE. LTD.	设立	无重大影响
EVE ENERGY US Holding LLC	设立	无重大影响
EVE ENERGY IRELAND HOLDING LIMITED	设立	无重大影响

主要控股参股公司情况说明

思摩尔国际、亿纬动力的上述财务数据是来源于其合并报表，已合并其子公司的财务数据。

十、公司控制的结构化主体情况

□适用 ☑不适用

十一、公司未来发展的展望

在未来，公司继续聚焦“高质量发展”战略，立足于“做世界上最好的锂电池，成为行业领先企业”，明确技术创新、产品创新对公司发展的重要意义，不断强化在行业内技术领先地位，继续提高产品品质。在新的环境和条件下，公司将以“打造最具创造力的锂电池龙头企业，为人类可持续发展做出突出贡献”为新愿景，在极度认真地做好各项运营工作的同时，拿出放眼全球格局、对标世界一流水平的勇气，在“锂电池与智慧生活”和“新能源”两大赛道上奋力前行。

（一）未来发展的展望

1、进一步提升“技术”和“质量”能力，保障公司高质量发展

公司将进一步加强锂电池新产品和新技术的研究和开发，进一步提高产品的综合性能，进一步推进现有产品的工艺优化和性能升级，进一步加强产品制造过程的管控，提升公司综合竞争力。

其中，锂原电池在保持领先地位的基础上，持续强化在智能表计、物联网设备、汽车产品等市场所需的长寿命、高可靠、宽温等关键技术研究，通过创新结构设计，提升电源可靠性，加大产品竞争优势；在动力电池方面，公司持续开发快充技术，同时在大圆柱电池上发挥极致制造效率和高一致性、高可靠性优势，形成量产能力；在储能电池方面，公司面向 TWh 级别储能规模升级 628Ah 电芯技术开发，实现电芯及系统层级的成本双降。

2、巩固现有市场领先优势，开拓新兴市场

公司将进一步巩固在消费电池、动力电池和储能电池三大主要业务市场的领先优势，继续加强新能源汽车和储能市场的开拓。依托于公司的技术、质量、规模和市场的综合优势，用创新产品、服务与解决方案积极开发国内外动力、储能潜力客户，推动公司业绩的快速增长。

3、加强数字化建设，打造行业灯塔工厂

全球行业发展环境正发生深刻变化，不确定性因素增加，行业竞争加剧，数字化转型已经成为大势所趋。公司已制定合理的数字化建设目标并制定了数字化建设蓝图，将持续提升自身数字化能力，提高自身竞争优势。新工厂将以建设行业灯塔工厂为目标，在生产制造过程中采用技术性节能减排等措施减少能耗，采用高水平自动化生产线、质量在线检

测技术、数字化管理系统等先进技术实现高质量、高效率的产品制造创新，增强核心竞争力。

4、深化技术创新能力，增强产品成本竞争力

随着行业持续发展，制造工艺逐步成熟，产品质量差距进一步缩小，成本已成为产品核心竞争要素。公司多年深化技术创新能力，通过新产品、新工艺降低每 Wh 成本，致力打造亿纬王牌产品。王牌产品大圆柱电池尺寸标准，制造效率提升 30%，制造成本降低 50%。王牌产品 LF628K 储能电池采用超大电池 CTT 技术，相较于 314Ah 电池可减少电芯数量 50%，提升生产效率 30%。此外，通过簇级别尺寸的优化，可适配行业标准集成方案，降低客户使用成本。

5、推动节能减排，践行绿色运营

公司秉承“遵守法律、持续改进、防治污染”的可持续发展理念，以“更优的能源利用效率，为社会提供绿色产品”为能源方针，推行绿色制造体系，同时公司采用新工艺与先进设备降低资源和能源消耗，持续提高能源利用效率，减少生产活动中的温室气体排放量。

作为新能源行业的先行者，公司已获得“国家级绿色工厂”称号，并积极响应国家政策，利用园区屋顶资源、地面停车场资源建设分布式光伏电站，主动承担社会责任，实现用地集约化、生产洁净化、废物资源化、能源低碳化。

公司将持续探索和创新，以“零碳工厂”为目标进行新工厂建设，用更有温度和力量的绿色制造体系，打造更加绿色节能的产品和解决方案，为全球气候治理贡献“亿纬力量”。

（二）公司可能面对的风险

1、汇率波动风险

公司产品出口销售以及部分材料、设备进口采购，如果人民币汇率发生波动，将对公司经营造成一定影响。

应对措施：针对此风险，公司制定了《外汇套期保值业务管理制度》，通过开展外汇套期保值业务包括但不限于远期结售汇、外汇套期、货币套期、外汇互换、外汇期货、外汇期权业务及其他外汇衍生产品等业务品种，锁定汇兑成本，在一定程度上规避汇率风险，降低汇率波动所带来的财务损失。

2、政策变动风险

公司业务领域中，动力电池受到新能源汽车补贴变动和动力电池规范条件的影响。

应对措施：

（1）通过技术创新，提高动力电池性能，满足国家补贴政策对电池性能的要求；

（2）在技术创新基础上，采取高水平全自动化生产方式，提高产品良率、扩大产能规模、降低成本、提升产品的盈利能力。

3、原材料价格波动风险

报告期内，锂电池上游原材料价格波动较大，产品成本受到一定影响。

应对措施：

（1）通过生产工艺改进，提高生产线的稼动率和良品率，降低产品材料成本；

（2）通过提升生产效率和产能，摊薄产品的固定成本；

（3）推进战略供应链建设，通过与产业链多方面深度战略合作，实现战略协同，减少原材料价格波动带来的风险，实现产业链共赢；

（4）通过期货市场套期保值工具，实现主要原材料成本整体可控。

十二、报告期内接待调研、沟通、采访等活动登记表

☑适用 □不适用

接待时间	接待地点	接待方式	接待对象类型	接待对象	谈论的主要内容及提供的资料	调研的基本情况索引
2023 年 02 月 20 日	公司 6612 号会议室	电话沟通	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能调研活动信息 20230220

2023 年 04 月 26 日	公司 6612 号会议室	电话沟通	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能业绩说明会、路演活动信息 20230426
2023 年 05 月 06 日	价值在线-易董价值平台（https://www.ir-online.cn/）	其他	其他	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能业绩说明会、路演活动等 20230506
2023 年 06 月 16 日	公司 42 号会议室	实地调研	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能调研活动信息 20230616
2023 年 08 月 25 日	亿纬动力荆门三区一楼 101 会议室	电话沟通	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能业绩说明会、路演活动等 20230825
2023 年 09 月 22 日	中国香港中环国际金融中心一期 19F 中金办公室	其他	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能业绩说明会、路演活动等 20230922
2023 年 09 月 26 日	公司 BN 区 R1-3 号会议室	实地调研	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能业绩说明会、路演活动信息 20230926
2023 年 10 月 25 日	深圳证券交易所现场及互动易平台	其他	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能参加深交所：跨越成长乘风起-集体交流活动纪要 20231025
2023 年 10 月 25 日	公司 6612 号会议室	电话沟通	机构	参与单位名称详见巨潮资讯网披露内容	参见巨潮资讯网	亿纬锂能：300014 亿纬锂能业绩说明会、路演活动信息 20231025

十三、“质量回报双提升”行动方案贯彻落实情况

公司是否披露了“质量回报双提升”行动方案。

☑是 □否

为践行“以投资者为本”的上市公司发展理念，实现公司经营发展质量、投资价值以及可持续发展水平的提升，公司制定了“质量回报双提升”行动方案。具体举措如下：

1、勇立潮头，打造亿纬新质生产力

亿纬锂能拥有行业领先的技术创新能力。自上市以来，逐年加大对主营业务的研发投入力度，培养了超过五千人的研发团队，建设 23 万平米高水平研究院，建成 19 个大型研发实验室和中试线，强化成果转化力度，快速响应下游需求，形成适应市场竞争和企业发展需要的企业技术开发体系。

公司充分发挥研究院和技术中心研发实力，打通研发-制造-销售-服务顺畅衔接通道，保障交付质量不断升级。同时，公司着力构建绿色供应链，布局锂电池回收再生业务，构建“镍钴锂矿-电池材料-电池回收-电池再造”全生命周期价值链与绿色供应链，实现产品循环再利用。

公司海外布局进展顺利，逐步开拓“全球制造、全球服务、全球合作”的新局面，为公司持续增长注入新动能。

2、夯实治理，提升规范运作水平

公司持续完善规范科学的“三会一层”管理监督体系，秉持依法治企与合规管理相结合的原则，健全内部控制制度。公司确立了由股东大会、董事会、监事会和经营管理层组成的公司治理结构，明确了股东大会、董事会及专门委员会、监事会、独立董事、董事会秘书和管理层按照相关法律、法规和规范性文件的要求各自需要履行的权利与义务。规范公司及股东的权利义务，防止滥用股东权利、管理层优势地位损害中小投资者权益，切实保护中小投资者合法权益。加强投资者关系管理，拓宽机构投资者参与公司治理的渠道，引导中小投资者积极参加股东大会，为各类投资者主体参与重大事项决策创造便利，增强投资者的话语权和获得感，保障中小投资者参与公司治理的权利。

3、加强信披，坚持以投资者为本

公司严格按照有关法律法规以及《信息披露管理制度》《投资者关系管理制度》等制度要求，真实、准确、及时、公平、完整地披露有关信息，常态化开展业绩说明会，积极参加各类线上线下投资者关系活动，并结合互动易、投资者热线电话、邮箱等方式与投资者保持积极沟通；公司指定董事会秘书负责信息披露工作，协调公司与投资者的关系、接待股东来访、回答投资者咨询等；指定《证券时报》《中国证券报》《上海证券报》和巨潮资讯网（www.cninfo.com.cn）为公司信息披露的指定报纸和网站，确保公司所有股东能够以平等的机会及渠道获得信息，持续提高公司运作的公开性和透明度。公司严格遵守相关法律法规和监管机构的规定，向投资者披露对投资决策有价值的信息，同时致力于不断提高在生产经营、产品创新等关键信息的透明度，减少冗余信息披露，努力构建满足投资者需求的信息披露机制。

4、饮水思源，多种方式回馈投资者

公司秉持“全球制造、全球交付、全球服务”的全球化竞争策略，建立了强有力的企业文化及组织，不断提高员工凝聚力，促进团队协作，履行社会责任，以实现“打造最具创造力的锂电池龙头企业，为人类可持续发展做出突出贡献”的企业愿景。

（1）持续现金分红回报投资者

公司历来高度重视投资者回报，自上市以来持续进行现金分红，近十年（2013-2023 年）累计现金分红 10.51 亿元。公司 2022 年度向全体股东每 10 股派发现金股利 1.60 元，合计派发现金股利 3.27 亿元。未来公司将继续根据所处发展阶段，统筹好公司发展、业绩增长与股东回报的动态平衡，实现“长期、稳定、可持续”的股东价值回报机制，持续提升广大投资者的获得感。

（2）实施回购助力市场稳定

基于对公司未来发展的信心和对公司价值的认可，为增强投资者对公司的投资信心，公司分别于 2023 年 8 月和 2024 年 2 月推出回购方案，分别以不低于 1.5 亿元且不超过 3 亿元和不低于 1 亿元且不超过 2 亿元的自有资金以集中竞价交易方式回购公司部分股份。

（3）运用董监高增持方式提振信心

通过董事、监事、高级管理人员等主体增持方式，与投资者共享发展成果，稳定市场，提振信心。公司董事、高级管理人员刘建华先生及董事艾新平先生分别拟自 2023 年 12 月 11 日起、2024 年 2 月 21 日起 6 个月内，通过中国证券监督管理委员会和深圳证券交易所交易系统允许的方式（包括但不限于集中竞价和大宗交易等）增持公司股份，增持股份分别为不低于 15 万股且不超过 20 万股、2 万股。截至 2024 年 2 月 23 日，艾新平先生增持公司股份的计划已实施完成。

第四节 公司治理

一、公司治理的基本状况

报告期内，公司严格按照《公司法》《证券法》《上市公司治理准则》《深圳证券交易所创业板股票上市规则》《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》和其他有关法律法规、规范性文件的要求，不断完善公司治理结构，持续提高公司治理水平。公司确立了由股东大会、董事会、监事会和经营管理层组成的公司治理结构，明确了股东大会、董事会及专门委员会、监事会、独立董事、董事会秘书和管理层按照相关法律、法规和规范性文件的要求各自需要履行的权利与义务。

截至报告期末，公司治理的实际状况符合《上市公司治理准则》和《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》等要求。

1、关于股东与股东大会

公司严格按照《上市公司股东大会规则》《深圳证券交易所创业板股票上市规则》《公司章程》《公司股东大会议事规则》等规定的要求，规范召集、召开股东大会，平等对待所有股东，并尽可能为股东参加股东大会创造便利条件，使其充分行使股东权利，保护全体股东的利益。同时，公司聘请专业律师见证股东大会，确保会议召集、召开以及表决程序符合相关法律规定，维护股东的合法权益。

2、关于公司与控股股东、实际控制人

公司控股股东及实际控制人均严格规范自己的行为，没有超越股东大会直接或间接干预公司的决策和经营活动，不存在控股股东、实际控制人利用其控制地位侵害其他股东利益的行为；也没有发生过控股股东、实际控制人占用公司资金或要求公司为其担保或为他人担保的情形。公司拥有独立完整的业务和自主经营能力，在业务、人员、资产、机构、财务上独立于控股股东，公司董事会、监事会和内部机构独立运作。

3、关于董事和董事会

公司董事会的人数及人员构成符合法律、法规和《公司章程》的要求。公司董事能够依据《公司董事会议事规则》《独立董事工作制度》《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》等规定开展工作，出席董事会和股东大会，勤勉尽责地履行职责和义务，同时积极参加相关培训，熟悉相关法律法规。

公司董事会按照《深圳证券交易所上市公司自律监管指引第 2 号——创业板上市公司规范运作》的要求，下设有战略委员会、薪酬与考核委员会、审计委员会和提名委员会四个专门委员会。专门委员会成员全部由董事组成，除战略委员会由董事长担任主任委员以外，其他专门委员会均由独立董事担任主任委员且独立董事人数占其他专门委员会委员的比例均达到三分之二，为董事会的决策提供了科学和专业的意见和参考。各委员会依据《公司章程》和各委员会工作制度的规定履行职权，为董事会科学决策发挥了积极作用。

4、关于监事和监事会

监事会的人数和构成符合法律、法规的要求。公司监事能够按照《公司监事会议事规则》的要求，认真履行自己的职责，对公司重大事项、财务状况以及董事、高管人员履行职责的合法合规性进行监督。

5、关于绩效评价与激励约束机制

公司已建立并逐步完善绩效考核标准和激励约束机制。公司董事会设立了薪酬与考核委员会，负责制定薪酬政策及方案，审查公司董事及高级管理人员的履职情况并对其进行年度绩效考评。董事及高级管理人员的聘任公开、透明，符合法律、法规的规定。

6、关于信息披露与透明度

公司严格按照有关法律法规以及《信息披露管理制度》《投资者关系管理制度》等制度要求，真实、准确、及时、公平、完整地披露有关信息，主动在公司官网、公司公众号、深圳证券交易所互动易等平台披露对股东和其它利益相关者产生实质性影响的信息；通过设立以上多元化的投资者沟通渠道，保障公司与中小投资者的顺畅沟通；公司指定董事会

秘书负责信息披露工作，协调公司与投资者的关系、接待股东来访、回答投资者咨询等；指定《证券时报》《中国证券报》《上海证券报》和巨潮资讯网（www.cninfo.com.cn）为公司信息披露的指定报纸和网站，确保公司所有股东能够以平等的机会及渠道获得信息，持续提高公司运作的公开性和透明度。

7、关于相关利益者

公司充分尊重和维护相关利益者的合法权益，实现社会、股东、员工、客户等各方面利益的协调平衡，诚信对待供应商和客户，坚持与相关利益者互利共赢的原则，共同推动公司持续、稳健发展。公司证券部指派专人负责接待投资者来电来访，及时解答和回复投资者咨询。通过深交所互动易平台与投资者积极互动，听取广大投资者对于公司生产经营、未来发展的意见和建议，维护了良好的投资者关系。

公司治理的实际状况与法律、行政法规和中国证监会发布的关于上市公司治理的规定是否存在重大差异

□是 ☑否

公司治理的实际状况与法律、行政法规和中国证监会发布的关于上市公司治理的规定不存在重大差异。

二、公司相对于控股股东、实际控制人在保证公司资产、人员、财务、机构、业务等方面的独立情况

公司拥有独立完整的业务和自主经营能力，在业务、人员、资产、机构、财务上独立于控股股东，公司董事会、监事会和内部机构独立运作。

1、业务独立

公司具有独立的研发、生产、销售业务体系，拥有完整的法人财产权，能够独立支配和使用人、财、物等生产要素，顺利组织和实施生产经营活动。在业务上与控股股东控制的关联企业不存在同业竞争关系；在采购、生产和销售上不依赖于任何企业或个人，公司完全独立、有序地开展所有业务。

2、人员独立

公司人事及工资管理与股东单位完全、严格分离，公司所有员工均在公司领薪；公司制订了严格、完整的员工聘用、考评、晋升等劳动用工制度，公司与所有员工签订了《劳动合同》，公司的劳动、人事及工资管理完全独立。

3、资产完整

公司所拥有和使用的资产主要包括土地、房屋、机器设备、无形资产等与生产经营相关的资产以及其他辅助、配套资产，公司对该等资产拥有合法、完整的所有权或使用权。

4、机构独立

本公司建立了适应其业务发展的组织结构，机构独立于股东。公司根据《公司法》与《公司章程》的要求建立了较完善的法人治理结构，股东大会、董事会、监事会严格按照《公司章程》规范运作，并建立了《独立董事工作制度》。公司办公场所与股东和关联企业完全分开，不存在混合经营、合署办公的情况。

5、财务独立

公司设有完全独立的财务部门，拥有独立的会计核算体系、健全的财务管理制度，独立开立银行账户、依法独立纳税。

三、同业竞争情况

□适用 ☑不适用

四、报告期内召开的年度股东大会和临时股东大会的有关情况

1、本报告期股东大会情况

会议届次	会议类型	投资者参与比例	召开日期	披露日期	会议决议
2023 年第一次临时股东大会	临时股东大会	47.45%	2023 年 02 月 03 日	2023 年 02 月 03 日	详见巨潮资讯网《2023 年第一次临时股东大会决议公告》（公告编号：2023-017）
2023 年第二次临时股东大会	临时股东大会	47.86%	2023 年 02 月 16 日	2023 年 02 月 16 日	详见巨潮资讯网《2023 年第二次临时股东大会决议公告》（公告编号：2023-025）
2023 年第三次临时股东大会	临时股东大会	47.09%	2023 年 03 月 06 日	2023 年 03 月 06 日	详见巨潮资讯网《2023 年第三次临时股东大会决议公告》（公告编号：2023-037）
2023 年第四次临时股东大会	临时股东大会	45.24%	2023 年 03 月 31 日	2023 年 03 月 31 日	详见巨潮资讯网《2023 年第四次临时股东大会决议公告》（公告编号：2023-054）
2022 年度股东大会	年度股东大会	42.21%	2023 年 05 月 18 日	2023 年 05 月 18 日	详见巨潮资讯网《2022 年度股东大会决议公告》（公告编号：2023-090）
2023 年第五次临时股东大会	临时股东大会	42.30%	2023 年 07 月 13 日	2023 年 07 月 13 日	详见巨潮资讯网《2023 年第五次临时股东大会决议公告》（公告编号：2023-116）
2023 年第六次临时股东大会	临时股东大会	43.55%	2023 年 09 月 11 日	2023 年 09 月 11 日	详见巨潮资讯网《2023 年第六次临时股东大会决议公告》（公告编号：2023-148）
2023 年第七次临时股东大会	临时股东大会	43.00%	2023 年 10 月 23 日	2023 年 10 月 23 日	详见巨潮资讯网《2023 年第七次临时股东大会决议公告》（公告编号：2023-167）
2023 年第八次临时股东大会	临时股东大会	42.72%	2023 年 11 月 06 日	2023 年 11 月 06 日	详见巨潮资讯网《2023 年第八次临时股东大会决议公告》（公告编号：2023-176）
2023 年第九次临时股东大会	临时股东大会	42.38%	2023 年 12 月 18 日	2023 年 12 月 18 日	详见巨潮资讯网《2023 年第九次临时股东大会决议公告》（公告编号：2023-200）

2、表决权恢复的优先股股东请求召开临时股东大会

□适用 ☑不适用

五、公司具有表决权差异安排

□适用 ☑不适用

六、红筹架构公司治理情况

□适用 ☑不适用

七、董事、监事和高级管理人员情况

1、基本情况

姓名	性别	年龄	职务	任职状态	任期起始日期	任期终止日期	期初持股数（股）	本期增持股份数量（股）	本期减持股份数量（股）	其他增减变动（股）	期末持股数（股）	股份增减变动的原因
刘金成	男	59	董事长	现任	2007 年 10 月 15 日	2025 年 10 月 30 日	77,430,681	0	0	0	77,430,681	

刘建华	男	49	董事	现任	2010 年 10 月 19 日	2025 年 10 月 30 日	19,575,893	0	0	0	19,575,893	
			总裁	现任	2019 年 10 月 30 日	2025 年 10 月 30 日						
江敏	女	42	董事、副总裁	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	37,938	0	0	0	37,938	
			董事会秘书	现任	2019 年 10 月 30 日	2025 年 10 月 30 日						
			财务负责人	现任	2021 年 01 月 25 日	2025 年 10 月 30 日						
艾新平	男	55	董事	现任	2010 年 10 月 19 日	2025 年 10 月 30 日	152,764	0	0	0	152,764	
汤勇	男	62	独立董事	现任	2019 年 10 月 30 日	2025 年 10 月 30 日	0	0	0	0	0	
詹启军	男	57	独立董事	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	0	0	0	0	0	
李春歌	女	56	独立董事	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	0	0	0	0	0	
祝媛	女	45	监事会主席	现任	2016 年 10 月 21 日	2025 年 10 月 30 日	270	0	0	0	270	
曾永芳	女	40	非职工代表监事	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	0	0	0	0	0	
仝博	男	34	职工代表监事	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	0	0	0	0	0	
桑田	男	41	副总裁	现任	2019 年 10 月 30 日	2025 年 10 月 30 日	56,907	7,550	0	0	64,457	第三期限制性股票激励计划第一个归属期归属
黄国民	男	48	副总裁	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	10,000	0	0	0	10,000	
陈卓瑛	男	46	副总裁	现任	2022 年 10 月 31 日	2025 年 10 月 30 日	0	2,750	0	0	2,750	第三期限制性股票激励计划第一个归属期归属
合计	--	--	--	--	--	--	97,264,453	10,300	0	0	97,274,753	--

报告期是否存在任期内董事、监事离任和高级管理人员解聘的情况

□是 ☑否

公司董事、监事、高级管理人员变动情况

□适用 ☑不适用

2、任职情况

公司现任董事、监事、高级管理人员专业背景、主要工作经历以及目前在公司的主要职责

姓名	在公司的主要职责	专业背景和主要工作经历
刘金成	董事长	研究生学历，博士学位，正高级工程师。先后在电子科技大学获得工学学士学位、武汉大学获得理学硕士学位、华南理工大学获得工学博士学位，并在中欧国际工商学院 EMBA 学习毕业，获得 MBA 学位。2001 年起，任惠州亿纬电源科技有限公司总经理；2007 年起，任惠州亿纬锂能股份有限公司董事长兼总裁；2019 年 10 月至今任本公司董事长，是公司创始人、实际控制人。
刘建华	董事、总裁	武汉大学本科毕业。2005 年清华大学研究院 MBA 研修班结业，2007 年获英国威尔士大学 MBA 学位，2013 年获中欧国际工商学院 MBA 学位，2019 年北京大学后 EMBA 研修班结业。于 2001 年 5 月入职公司，现任公司第六届董事会董事、总裁。
江敏	董事、副总裁、董事会秘书、财务负责人	武汉大学本科学历，中欧国际工商学院 EMBA 在读，会计师；已取得深圳证券交易所颁发的《董事会秘书资格证书》；于 2016 年 3 月入职公司，现任公司第六届董事会董事、副总裁、董事会秘书、财务负责人，分管公司董秘办和财务中心工作。
艾新平	董事	武汉大学化学与分子科学院教授、博士生导师，先后于武汉大学化学学院物理化学专业获得学士、硕士和博士学位。现任湖北省化学电源材料与技术重点实验室主任，国家科技部新能源汽车重大专项指南专家与总体组动力电池责任专家，惠州亿纬锂能股份有限公司第六届董事会董事，长期从事电化学能源材料与技术的研究，主要研究领域包括锂离子电池正负极材料、安全性技术，以及高比能锂-硫电池二次电池，提出并发展了电压敏感隔膜、热敏感电极、热敏感材料等安全性新技术，主持国家“973”项目课题、国家自然科学基金以及国家“863”计划项目多项，在国内外学术刊物上发表论文 100 余篇，曾获国家技术发明二等奖 1 项、省部级一等奖 2 项。
汤勇	独立董事	华南理工大学博士学位，曾在安徽省利群机械厂、安徽省汽车工业公司合肥汽车配件厂任职，1994 年 7 月至今在华南理工大学任教授，担任“半导体显示与光通信器件”国家地方联合工程研究中心主任，中国机械工程学会生产工程分会切削专业委员会常务理事、委员，中国机械工业金属切削刀具技术协会切削先进技术研究分会副理事长。现任惠州亿纬锂能股份有限公司第六届董事会的独立董事。
詹启军	独立董事	上海交通大学材料科学及工程学士学位、长江商学院高级管理人员工商管理硕士学位，先后在北京先锋科技有限公司、惠州先锋科技有限公司、惠州市 TCL 信息技术有限公司工作。现任惠州亿纬锂能股份有限公司第六届董事会的独立董事、广东九联科技股份有限公司董事长、总经理，是广东九联科技股份有限公司实际控制人。
李春歌	独立董事	江西财经大学会计学毕业，河北大学经济学硕士，澳大利亚纽卡索大学应用金融会计方向硕士，正高级会计师、中国注册会计师。曾任河北省建材公司财务处处长助理、石家庄商业银行财务科长、深圳市合丹医药公司财务总监，现任惠州学院经济管理系教师、惠州亿纬锂能股份有限公司第六届董事会的独立董事。
祝媛	监事会主席	福州大学化学工程与工艺专业硕士毕业。于 2004 年 7 月入职公司，现任公司党委常务副书记、研究院院长、公司第六届监事会主席。
曾永芳	非职工代表监事	吉林财经大学本科毕业，会计师。于 2011 年 11 月入职公司，现任公司审计监察部总监、第六届监事会的非职工代表监事。
仝博	职工代表监事	华中科技大学材料物理与化学专业博士学位。于 2019 年 7 月入职公司，现任 V 圆柱电池事业部副总经理、第六届监事会的职工代表监事。
桑田	副总裁	中国地质大学（武汉）本科学历，2020 年清华大学研究院 MBA 研修班结业。于 2007 年 8 月入职公司，现任公司副总裁，分管动力与能源管理部工作。
黄国民	副总裁	河南理工大学机械设计及制造专业本科，中欧国际工商学院 EMBA 硕士，清华大学深圳研究院 MBA 研修班结业。于 2004 年 4 月入职公司，现任公司副总裁，分管公司人力资源中心、研修院工作。

陈卓瑛	副总裁	重庆大学法学学士，对外经贸大学法学硕士。于 2021 年 8 月入职公司，现任公司副总裁，分管公司法务中心工作。

在股东单位任职情况

□适用 ☑不适用

在其他单位任职情况

☑适用 □不适用

任职人员姓名	其他单位名称	在其他单位担任的职务	任期起始日期	任期终止日期	在其他单位是否领取报酬津贴
刘金成	惠州市亿纬新能源研究院	理事长			否
刘金成	惠州亿纬氢能有限公司	执行董事、经理			否
刘金成	GOLDEN ENERGY GLOBAL INVESTMENT LTD	董事			否
刘建华	深圳市知春耕电子科技有限公司	监事			否
刘建华	深圳市知夏种电子科技有限公司	监事			否
江敏	SK 新能源（江苏）有限公司	董事			否
江敏	Smoore International Holdings Limited	非执行董事			否
艾新平	武汉大学	教授			是
艾新平	湖北百杰瑞新材料股份有限公司	董事			是
李春歌	惠州学院	教师			是
詹启军	广东九联科技股份有限公司	董事长、董事、总经理			是
詹启军	合纵中天（北京）投资管理有限公司	执行董事			否
詹启军	苏州科贝生物技术有限公司	董事			否
詹启军	广东九联开鸿科技发展有限公司	执行董事、总经理			否
汤勇	华南理工大学	教授			是
汤勇	广东中昇华控智能科技股份有限公司	副董事长			否
汤勇	珠海华控光电科技有限公司	董事长			否
汤勇	佛山市国星光电股份有限公司	独立董事			是
曾永芳	江苏林洋亿纬储能科技有限公司	监事			否
曾永芳	SK 新能源（江苏）有限公司	监事			否
曾永芳	华杉进出口（桐乡）有限公司	监事			否
曾永芳	北京铧山永盛科技有限公司	监事			否
曾永芳	华杉进出口（温州）有限公司	监事			否
曾永芳	青海金纬新材料科技有限公司	监事			否
曾永芳	常州市贝特瑞新材料科技有限公司	监事			否
曾永芳	湖北恩捷新材料科技有限公司	监事			否
曾永芳	四川能投德阿锂业有限责任公司	监事			否

曾永芳	湖南紫金锂多金属新材料有限公司	监事			否
曾永芳	湖北省大储新能源有限公司	监事			否
在其他单位任职情况的说明		无			

公司现任及报告期内离任董事、监事和高级管理人员近三年证券监管机构处罚的情况

□适用 ☑不适用

3、董事、监事、高级管理人员报酬情况

董事、监事、高级管理人员报酬的决策程序、确定依据、实际支付情况

（1）董事、监事、高级管理人员报酬的决策程序

公司董事、监事和高级管理人员的报酬经 2022 年度股东大会审议通过的《2023 年董事、高级管理人员薪酬与考核方案》《2023 年监事薪酬方案》的规定，根据分管工作目标和公司年度经营计划指标，与实际经营业绩相结合的考核办法确定。

（2）董事、监事、高级管理人员报酬确定依据

依据公司盈利水平及各董事、监事、高级管理人员的分工及履行情况确定。

（3）董事、监事和高级管理人员报酬的实际支付情况

报告期内，公司董事、监事、高级管理人员共 13 人，2023 年实际支付 1,387.53 万元。

公司报告期内董事、监事和高级管理人员报酬情况

单位：万元

姓名	性别	年龄	职务	任职状态	从公司获得的税前报酬总额	是否在公司关联方获取报酬
刘金成	男	59	董事长	现任	434.41	否
刘建华	男	49	董事、总裁	现任	185.60	否
江敏	女	42	董事、副总裁、董事会秘书、财务负责人	现任	99.65	否
艾新平	男	55	董事	现任	10.00	否
汤勇	男	62	独立董事	现任	10.00	否
詹启军	男	57	独立董事	现任	10.00	否
李春歌	女	56	独立董事	现任	10.00	否
祝媛	女	45	监事会主席	现任	111.02	否
曾永芳	女	40	非职工代表监事	现任	50.44	否
仝博	男	34	职工代表监事	现任	62.33	否
桑田	男	41	副总裁	现任	156.51	否
黄国民	男	48	副总裁	现任	105.17	否
陈卓瑛	男	46	副总裁	现任	142.41	否
合计	--	--	--	--	1,387.53	--

其他情况说明

□适用 ☑不适用

八、报告期内董事履行职责的情况

1、本报告期董事会情况

会议届次	召开日期	披露日期	会议决议
第六届董事会第六次会议	2023 年 01 月 17 日	2023 年 01 月 19 日	详见巨潮资讯网《第六届董事会第六次会议决议公告》（公告编号：2023-003）
第六届董事会第七次会议	2023 年 01 月 31 日	2023 年 02 月 01 日	详见巨潮资讯网《第六届董事会第七次会议决议公告》（公告编号：2023-011）
第六届董事会第八次会议	2023 年 02 月 10 日	2023 年 02 月 10 日	详见巨潮资讯网《第六届董事会第八次会议决议公告》（公告编号：2023-018）
第六届董事会第九次会议	2023 年 02 月 16 日	2023 年 02 月 17 日	详见巨潮资讯网《第六届董事会第九次会议决议公告》（公告编号：2023-026）
第六届董事会第十次会议	2023 年 03 月 14 日	2023 年 03 月 15 日	详见巨潮资讯网《第六届董事会第十次会议决议公告》（公告编号：2023-040）
第六届董事会第十一次会议	2023 年 03 月 28 日	2023 年 03 月 28 日	详见巨潮资讯网《第六届董事会第十一次会议决议公告》（公告编号：2023-049）
第六届董事会第十二次会议	2023 年 04 月 17 日	2023 年 04 月 18 日	详见巨潮资讯网《第六届董事会第十二次会议决议公告》（公告编号：2023-058）
第六届董事会第十三次会议	2023 年 04 月 25 日	2023 年 04 月 26 日	详见巨潮资讯网《第六届董事会第十三次会议决议公告》（公告编号：2023-073）
第六届董事会第十四次会议	2023 年 05 月 05 日	2023 年 05 月 05 日	详见巨潮资讯网《第六届董事会第十四次会议决议公告》（公告编号：2023-078）
第六届董事会第十五次会议	2023 年 05 月 08 日	2023 年 05 月 08 日	详见巨潮资讯网《第六届董事会第十五次会议决议公告》（公告编号：2023-082）
第六届董事会第十六次会议	2023 年 06 月 08 日	2023 年 06 月 08 日	详见巨潮资讯网《第六届董事会第十六次会议决议公告》（公告编号：2023-096）
第六届董事会第十七次会议	2023 年 06 月 27 日	2023 年 06 月 28 日	详见巨潮资讯网《第六届董事会第十七次会议决议公告》（公告编号：2023-106）
第六届董事会第十八次会议	2023 年 08 月 24 日	2023 年 08 月 25 日	详见巨潮资讯网《第六届董事会第十八次会议决议公告》（公告编号：2023-126）
第六届董事会第十九次会议	2023 年 09 月 05 日	2023 年 09 月 06 日	详见巨潮资讯网《第六届董事会第十九次会议决议公告》（公告编号：2023-139）
第六届董事会第二十次会议	2023 年 09 月 25 日	2023 年 09 月 26 日	详见巨潮资讯网《第六届董事会第二十次会议决议公告》（公告编号：2023-151）
第六届董事会第二十一次会议	2023 年 10 月 18 日	2023 年 10 月 19 日	详见巨潮资讯网《第六届董事会第二十一次会议决议公告》（公告编号：2023-166）
第六届董事会第二十二次会议	2023 年 10 月 25 日	2023 年 10 月 26 日	详见巨潮资讯网《第六届董事会第二十二次会议决议公告》（公告编号：2023-168）
第六届董事会第二十三次会议	2023 年 11 月 27 日	2023 年 11 月 28 日	详见巨潮资讯网《第六届董事会第二十三次会议决议公告》（公告编号：2023-180）
第六届董事会第二十四次会议	2023 年 12 月 01 日	2023 年 12 月 01 日	详见巨潮资讯网《第六届董事会第二十四次会议决议公告》（公告编号：2023-186）
第六届董事会第二十五次会议	2023 年 12 月 08 日	2023 年 12 月 08 日	详见巨潮资讯网《第六届董事会第二十五次会议决议公告》（公告编号：2023-191）
第六届董事会第二十六次会议	2023 年 12 月 25 日	2023 年 12 月 25 日	详见巨潮资讯网《第六届董事会第二十六次会议决议公告》（公告编号：2023-201）

2、董事出席董事会及股东大会的情况

董事出席董事会及股东大会的情况							
董事姓名	本报告期应参加董事会次数	现场出席董事会次数	以通讯方式参加董事会次数	委托出席董事会次数	缺席董事会次数	是否连续两次未亲自参加董事会会议	出席股东大会次数
刘金成	21	11	10	0	0	否	0
刘建华	21	5	16	0	0	否	0
江敏	21	10	11	0	0	否	9
艾新平	21	4	17	0	0	否	0
汤勇	21	1	20	0	0	否	0
詹启军	21	0	21	0	0	否	0
李春歌	21	1	20	0	0	否	1

连续两次未亲自出席董事会的说明

不适用。

3、董事对公司有关事项提出异议的情况

董事对公司有关事项是否提出异议

□是 ☑否

报告期内董事对公司有关事项未提出异议。

4、董事履行职责的其他说明

董事对公司有关建议是否被采纳

☑是 □否

董事对公司有关建议被采纳或未被采纳的说明

报告期内，公司董事严格按照《公司章程》《公司董事会议事规则》及相关法律、法规等有关规定和要求，积极出席董事会、股东大会，勤勉尽责，根据公司的实际情况，对公司的重大治理和经营决策提出了相关的意见，经过充分沟通讨论，形成一致意见，并坚决监督和推动董事会决议的执行，确保决策科学、及时、高效，维护公司和全体股东的合法权益。

九、董事会下设专门委员会在报告期内的情况

委员会名称	成员情况	召开会议次数	召开日期	会议内容	提出的重要意见和建议	其他履行职责的情况	异议事项具体情况（如有）

第六届董事会战略委员会	刘金成、刘建华、艾新平	7	2023 年 01 月 12 日	审议《关于使用募集资金及自有资金向子公司增资暨关联交易的议案》《关于拟签订四川简阳 20GWh 动力储能电池生产基地项目投资合作协议及工厂定制建设合同的议案》《关于拟签订云南曲靖年产 23GWh 圆柱磷酸铁锂储能动力电池项目投资协议的议案》	战略委员会就公司所处行业、公司战略规划、重大资本运作、资产经营项目等方面进行了深入研究，为公司制定中长期发展战略提出了宝贵意见，一致同意相关议案。		
			2023 年 01 月 30 日	审议《关于子公司拟与荆门高新区管委会签订〈合同书〉的议案》			
			2023 年 03 月 10 日	审议《关于对子公司沈阳亿纬增资的议案》			
			2023 年 04 月 21 日	审议《关于对子公司亿纬亚洲增资的议案》			
			2023 年 06 月 06 日	审议《关于孙公司拟在匈牙利投资建设乘用车大圆柱电池项目的议案》			
			2023 年 09 月 04 日	审议《关于孙公司拟与 Electrified Power、Daimler Truck、PACCAR 设立合资公司的议案》			
			2023 年 12 月 06 日	审议《关于子公司拟签订 60GWh 动力储能电池生产线及辅助设施项目工厂定制建设合同的议案》			
第六届董事会审计委员会	李春歌、汤勇、刘建华（注：经 2023 年 11 月 27 日召开的第六届董事会第二十三次会议审议通过，公司第六届审计委员会组成人员变更为李春歌、汤勇、艾新平）	4	2023 年 04 月 07 日	审议《〈公司 2022 年年度报告〉全文及其摘要的议案》《关于〈公司 2022 年年度审计报告〉的议案》《关于募集资金年度存放与使用情况的专项报告的议案》《关于 2022 年度利润分配预案的议案》《关于〈公司 2022 年度财务决算报告〉的议案》《关于〈公司 2022 年度内部控制自我评价报告〉的议案》《关于拟续聘会计师事务所的议案》	审计委员会勤勉尽责，发挥董事会审计委员会的监督作用，严格按照《审计委员会工作制度》及相关法律法规的规定对审议事项进行审核，一致同意相关议案。		
			2023 年 04 月 21 日	审议《关于〈公司 2023 年第一季度报告〉的议案》			
			2023 年 08 月 21 日	审议《关于〈公司 2023 年半年度报告〉全文及其摘要的议案》《关于开展商品期货套期保值业务的议案》			
			2023 年 10 月 23 日	审议《关于〈公司 2023 年第三季度报告〉的议案》			
第六届董事会薪酬与考核委员会	詹启军、李春歌、江敏	6	2023 年 02 月 08 日	审议《关于调整第三期限制性股票激励计划授予价格的议案》《关于第三期限制性股票激励计划第一个归属期归属条件成就的议案》《关于作废部分已授予尚未归属的限制性股票的议案》	薪酬与考核委员会严格按照《薪酬与考核委员会工作制度》及相关法律法规的规定对审议事项进行核查审议，一致同意相关议案。		
			2023 年 02 月 15 日	审议《关于公司〈第四期限制性股票激励计划（草案）〉及其摘要的议案》《关于公司〈第四期限制性股票激励计划实施考核管理办法〉的议案》《关于核实公司〈第四期限制性股票激励计划首次授予激励对象名单〉的议案》			
			2023 年 03 月 10 日	审议《关于调整第四期限制性股票激励计划首次授予激励对象名单及授予权益数量的议案》			

			2023 年 04 月 07 日	审议《关于〈2022 年度总裁工作报告〉的议案》《关于〈公司 2023 年董事、高级管理人员薪酬与考核方案〉的议案》《独立董事 2022 年度述职报告（雷巧萍）》《独立董事 2022 年度述职报告（汤勇）》《独立董事 2022 年度述职报告（王跃林）》《独立董事 2022 年度述职报告（詹启军）》《独立董事 2022 年度述职报告（李春歌）》			
			2023 年 09 月 21 日	审议《关于调整第四期限制性股票激励计划公司层面业绩考核指标的议案》《关于调整第四期限制性股票激励计划授予价格的议案》《关于向第四期限制性股票激励计划激励对象授予预留限制性股票的议案》			
			2023 年 10 月 16 日	审议《关于公司〈第五期股票期权激励计划（草案）〉及其摘要的议案》《关于公司〈第五期股票期权激励计划实施考核管理办法〉的议案》《关于公司〈第十期员工持股计划（草案）〉的议案》《关于公司〈第十期员工持股计划管理办法〉的议案》			

十、监事会工作情况

监事会在报告期内的监督活动中发现公司是否存在风险

□是 ☑否

监事会对报告期内的监督事项无异议。

十一、公司员工情况

1、员工数量、专业构成及教育程度

报告期末母公司在职员工的数量（人）	6,394
报告期末主要子公司在职员工的数量（人）	20,945
报告期末在职员工的数量合计（人）	27,339
当期领取薪酬员工总人数（人）	27,339
母公司及主要子公司需承担费用的离退休职工人数（人）	0
专业构成	
专业构成类别	专业构成人数（人）
生产人员	16,991
销售人员	1,086
技术人员	5,291
财务人员	249
行政人员	3,722

合计	27,339
教育程度	
教育程度类别	数量（人）
博士	68
硕士	2,059
本科	6,956
大专及以下	18,256
合计	27,339

2、薪酬政策

公司在遵守国家相关法律法规的基础上，制定市场化、差异化、平衡化的薪酬体系，制定合理、公正、积极牵引的绩效考核体系，并按以下原则执行：

（1）综合评估原则：按公司岗职体系和任职资格标准，结合责权利等因素确定薪酬标准。

（2）绩效考核原则：从组织、部门、个人三个层面设立绩效考核体系，评价结果合理应用于绩效工资、年度调薪、年终奖金、股权激励、外派培训等方面。

（3）吸引竞争原则：注重薪酬水平市场化、薪酬结构合理化、内外部薪酬平衡化，保持公司薪酬的竞争力，有利于公司吸引、保留、激励优秀人才。

3、培训计划

人才发展和留任策略是保持竞争优势和可持续发展的关键。公司确立“倾情招聘、倾力培养、倾心关注、大胆提拔”的人才战略，建立完整的员工培训与晋升发展机制，致力于实现员工个人与公司共同成长。

2023 年公司开展培训共 860,260 学时，全员培训覆盖率 95.52%，人均培训时长 31.5 学时。

公司设立研修院八大学院，承接入职培训、专业培训、领导力培训项目，并建立通用序列、管理序列、专业序列三大金牌课程体系，共 29 个子类课程，精准开发，促进内部知识传承与共享。

研修院管理学院为中高层管理者开发领导力培训课程，帮助其提升业务经营能力，激发团队活力。该课程融合授课研讨、咨询辅导等多元培训方式，解析实际管理问题。受训后，学员使用“531 行动计划表”定制个人提升计划，以经营思维规划部门战略，实现管理赋能和知识迁移。报告期内，公司共开展 19 门线下领导力课程，共计 143 课时，合计 9,041 学时。

对于新入职同事，培训内容包括企业文化、安全教育、规章制度及员工福利待遇等，帮助新同事理解亿纬文化，熟悉工作环境、办公流程等，快速融入工作岗位，正确和规范地开展工作；未经安全生产教育或培训不合格的从业人员，不得上岗作业。

同时公司鼓励员工提升学历，通过与高校建立良好合作关系，开展学历提升项目，并透过发布相应的管理制度，为员工创造平台，帮助员工提升自身综合素质、增强竞争力。

4、劳务外包情况

☑适用 □不适用

劳务外包的工时总数（小时）	106,854.32
劳务外包支付的报酬总额（元）	2,705,604.86

十二、公司利润分配及资本公积金转增股本情况

报告期内利润分配政策，特别是现金分红政策的制定、执行或调整情况

☑适用 □不适用

公司于 2023 年 5 月 18 日召开 2022 年度股东大会审议通过了《关于 2022 年度利润分配预案的议案》，并于 2023 年 6 月 10 日披露《2022 年年度权益分派实施公告》（公告编号：2023-100）。公司 2022 年年度权益分派方案为：以公司现有总股本剔除已回购股份 2,941,200 股后的 2,042,780,297 股为基数，向全体股东每 10 股派 1.600000 元人民币现金（含税），本次分配不送红股，不以资本公积金转增股本，剩余未分配利润结转以后年度分配。该方案严格按照《公司章程》和《现金分红管理制度》中关于现金分红政策执行，已于 2023 年 6 月实施完毕。

报告期内，公司现金分红政策的制定及执行情况，符合《公司章程》的规定，分红标准和比例明确清晰，相关决策程序完备，独立董事尽职履责，并发表相关意见，充分维护了中小股东的合法权益。

现金分红政策的专项说明	
是否符合公司章程的规定或股东大会决议的要求：	是
分红标准和比例是否明确和清晰：	是
相关的决策程序和机制是否完备：	是
独立董事是否履职尽责并发挥了应有的作用：	是
公司未进行现金分红的，应当披露具体原因，以及下一步为增强投资者回报水平拟采取的举措：	不适用
中小股东是否有充分表达意见和诉求的机会，其合法权益是否得到了充分保护：	是
现金分红政策进行调整或变更的，条件及程序是否合规、透明：	是

公司报告期利润分配预案及资本公积金转增股本预案与公司章程和分红管理办法等的相关规定一致

☑是 □否 □不适用

公司报告期利润分配预案及资本公积金转增股本预案符合公司章程等的相关规定。

本年度利润分配及资本公积金转增股本情况

每 10 股送红股数（股）	0
每 10 股派息数（元）（含税）	5.00
每 10 股转增数（股）	0
分配预案的股本基数（股）	2,040,763,736
现金分红金额（元）（含税）	1,020,381,868.00
以其他方式（如回购股份）现金分红金额（元）	150,002,021.23
现金分红总额（含其他方式）（元）	1,170,383,889.23
可分配利润（元）	225,172,044.30
现金分红总额（含其他方式）占利润分配总额的比例	100.00%
本次现金分红情况	
公司发展阶段不易区分但有重大资金支出安排的，进行利润分配时，现金分红在本次利润分配中所占比例最低应达到 20%。	
利润分配或资本公积金转增预案的详细情况说明	
2023 年度，经容诚会计师事务所（特殊普通合伙）审计，公司 2023 年度实现归属于母公司所有者的净利润 4,050,174,699.52 元。根据《公司章程》的规定，提取 10%法定盈余公积 25,019,116.03 元后，加上上年结存未分配利润	

10,444,983,355.86 元，本年末未分配利润总额 14,155,374,049.31 元；公司年末资本公积余额 18,562,392,295.80 元。 经讨论，本利润分配预案为：以现有总股本 2,045,721,497 股扣除公司回购专用证券账户上的股份 4,957,761 股后的股本 2,040,763,736 股为基数，向全体股东每 10 股派发现金股利人民币 5.00 元（含税），合计派发现金股利人民币 1,020,381,868.00 元（含税），本次分配不送红股，不以资本公积金转增股本，剩余未分配利润结转以后年度分配。 根据《深圳证券交易所上市公司自律监管指引第 9 号——回购股份》第七条规定“上市公司以现金为对价，采用要约方式、集中竞价方式回购股份的，当年已实施的回购股份金额视同现金分红金额，纳入该年度现金分红的相关比例计算”，公司 2023 年通过集中竞价交易方式已实施的回购股份所支付的现金金额 150,002,021.23 元（不含交易费用）视同现金分红金额。通过上述两种方式，公司 2023 年度现金分红总额合计为 1,170,383,889.23 元（含 2023 年度实施的股份回购金额）。 如公司在实施权益分派的股权登记日前公司总股本或回购专用证券账户股份发生变动，将按照现金分红总额不变的原则对分配比例进行相应调整。

公司报告期内盈利且母公司可供股东分配利润为正但未提出现金红利分配预案

□适用 ☑不适用

十三、公司股权激励计划、员工持股计划或其他员工激励措施的实施情况

☑适用 □不适用

1、股权激励

（1）第三期限制性股票激励计划

①2023 年 2 月 10 日，公司第六届董事会第八次会议和第六届监事会第八次会议审议通过了《关于调整第三期限制性股票激励计划授予价格的议案》《关于作废部分已授予尚未归属的限制性股票的议案》《关于第三期限制性股票激励计划第一个归属期归属条件成就的议案》，同意将第三期限制性股票激励计划授予价格由 76 元/股调整为 75.84 元/股、作废部分已授予尚未归属的限制性股票 1,239,120 股及第一个归属期归属条件成就。

②公司于报告期内办理了第三期限制性股票激励计划第一个归属期归属股份的登记工作，归属股票数量为 3,962,219 股，归属人数为 1,431 人，上市流通日为 2023 年 2 月 20 日。

（2）第四期限制性股票激励计划

①2023 年 2 月 16 日，公司第六届董事会第九次会议审议通过了《关于公司〈第四期限制性股票激励计划（草案）〉及其摘要的议案》《关于公司〈第四期限制性股票激励计划实施考核管理办法〉的议案》《关于提请股东大会授权董事会办理股权激励相关事宜的议案》。

②2023 年 2 月 16 日，公司第六届监事会第九次会议审议通过了《关于公司〈第四期限制性股票激励计划（草案）〉及其摘要的议案》《关于公司〈第四期限制性股票激励计划实施考核管理办法〉的议案》《关于核实公司〈第四期限制性股票激励计划首次授予激励对象名单〉的议案》。

③2023 年 2 月 17 日至 2023 年 2 月 26 日，公司对第四期限制性股票激励计划中首次授予激励对象的姓名和职务在公司内部进行了公示。截至公示期满，公司监事会未收到对本次拟首次授予激励对象名单提出的异议，并于 2023 年 2 月 27 日在创业板信息披露网站巨潮资讯网披露了《监事会关于第四期限制性股票激励计划首次授予激励对象名单的核查意见及公示情况的说明》（公告编号：2023-035）。

④2023 年 3 月 6 日，公司 2023 年第三次临时股东大会审议并通过了《关于公司〈第四期限制性股票激励计划（草案）〉及其摘要的议案》《关于公司〈第四期限制性股票激励计划实施考核管理办法〉的议案》《关于提请公司股东大会授权董事会办理股权激励相关事宜的议案》。同日，公司对外披露了《关于公司第四期限制性股票激励计划内幕信息知情人及首次授予激励对象买卖公司股票情况的自查报告》（公告编号：2023-038）。

⑤2023 年 3 月 14 日，公司第六届董事会第十次会议和第六届监事会第十次会议审议通过了《关于调整第四期限制性股票激励计划首次授予激励对象名单及授予权益数量的议案》《关于向第四期限制性股票激励计划激励对象首次授予限制性股票的议案》。公司第四期限制性股票激励计划规定的限制性股票授予条件已经成就，根据公司 2023 年第三次临时

股东大会的授权，同意以 2023 年 3 月 14 日为限制性股票首次授予日，向符合授予条件的 164 名激励对象首次授予 2,966.37 万股第二类限制性股票。

⑥2023 年 9 月 25 日，公司第六届董事会第二十次会议和第六届监事会第十九次会议审议通过了《关于向第四期限制性股票激励计划激励对象授予预留限制性股票的议案》。公司第四期限制性股票激励计划规定的限制性股票预留授予条件已经成就，根据公司 2023 年第三次临时股东大会的授权，同意以 2023 年 9 月 25 日为限制性股票预留授予日，向符合授予条件的 61 名激励对象授予 500 万股预留第二类限制性股票。

⑦2023 年 9 月 25 日，公司第六届董事会第二十次会议和第六届监事会第十九次会议审议通过了《关于调整第四期限制性股票激励计划授予价格的议案》，同意将第四期限制性股票激励计划授予价格由 41.23 元/股调整为 41.07 元/股。

⑧2023 年 9 月 25 日和 2023 年 10 月 23 日，公司第六届董事会第二十次会议、第六届监事会第十九次会议和 2023 年第七次临时股东大会分别审议通过了《关于调整第四期限制性股票激励计划公司层面业绩考核指标的议案》，同意公司结合目前外部客观环境变化和公司实际情况，调整第四期限制性股票激励计划公司层面业绩考核指标。

（3）第五期股票期权激励计划

①2023 年 10 月 18 日，公司第六届董事会第二十一次会议审议通过了《关于公司〈第五期股票期权激励计划（草案）〉及其摘要的议案》《关于公司〈第五期股票期权激励计划实施考核管理办法〉的议案》《关于提请股东大会授权董事会办理股权激励相关事宜的议案》。

②2023 年 10 月 18 日，公司第六届监事会第二十次会议审议通过了《关于公司〈第五期股票期权激励计划（草案）〉及其摘要的议案》《关于公司〈第五期股票期权激励计划实施考核管理办法〉的议案》《关于核实公司〈第五期股票期权激励计划激励对象名单〉的议案》。

③2023 年 10 月 19 日至 2023 年 10 月 28 日，公司对第五期股票期权激励计划激励对象的姓名和职务在公司内部进行了公示。截至公示期满，公司监事会未收到对本次拟激励对象名单提出的异议。2023 年 10 月 31 日，公司对外披露了《监事会关于第五期股票期权激励计划激励对象名单的核查意见及公示情况的说明》（公告编号：2023-174）。

④2023 年 11 月 6 日，公司 2023 年第八次临时股东大会审议并通过了《关于公司〈第五期股票期权激励计划（草案）〉及其摘要的议案》《关于公司〈第五期股票期权激励计划实施考核管理办法〉的议案》《关于提请股东大会授权董事会办理股权激励相关事宜的议案》。同日，公司对外披露了《关于公司第五期股票期权激励计划内幕知情人及激励对象买卖公司股票情况的自查报告》（公告编号：2023-177）。

⑤2023 年 12 月 25 日，公司第六届董事会第二十六次会议和第六届监事会二十五次会议审议通过了《关于向第五期股票期权激励计划激励对象授予股票期权的议案》。公司第五期股票期权激励计划规定的股票期权授予条件已经成就，根据公司 2023 年第八次临时股东大会的授权，同意以 2023 年 12 月 25 日为股票期权授予日，向符合授予条件的 44 名激励对象授予 725 万份股票期权。

董事、高级管理人员获得的股权激励

☑适用 □不适用

单位：股

姓名	职务	年初持有股票期权数量	报告期新授予股票期权数量	报告期内可行权股数	报告期内已行权股数	报告期内已行权股数行权价格（元/股）	期末持有股票期权数量	报告期末市价（元/股）	期初持有限制性股票数量	本期已解锁股份数量	报告期新授予限制性股票数量	限制性股票的授予价格（元/股）	期末持有限制性股票数量
刘建华	董事、总裁	0	600,000	0	0		600,000	42.20	40,300	10,075	583,500	41.07	613,725
江敏	董事、副总裁、董事会秘书、财务负责人	0	215,000	0	0		215,000	42.20	30,000	7,500	350,200	41.07	372,700

艾新平	董事	0	215,000	0	0		215,000	42.20	0	0	259,300	41.07	259,300
桑田	副总裁	0	185,000	0	0		185,000	42.20	30,200	7,550	335,700	41.07	358,350
黄国民	副总裁	0	185,000	0	0		185,000	42.20	30,500	7,625	335,700	41.07	358,575
陈卓瑛	副总裁	0	185,000	0	0		185,000	42.20	11,000	2,750	150,000	41.07	158,250
合计	--	0	1,585,000	0	0	--	1,585,000	--	142,000	35,500	2,014,400	--	2,120,900

高级管理人员的考评机制及激励情况

公司高级管理人员全部由董事会聘任，高级管理人员的聘任公开、透明，符合法律法规的规定。公司董事会下设薪酬与考核委员会，负责制定高级管理人员薪酬与考核方案报董事会审批，并根据公司设定目标和高级管理人员的责任目标完成情况、工作能力、履职情况等进行年终考评，将薪资水平与其承担责任、风险和经营业绩挂钩，以激励高级管理人员勤勉尽责工作，努力提高经营管理水平和经营业绩。报告期内，公司高级管理人员严格按照《公司法》《公司章程》及有关法律法规认真履行职责，较好地完成了本年度的各项任务，高级管理人员薪酬与考核方案亦执行情况良好。

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
公司履职满一年以上的董事（不含独立董事及外部董事）、监事、高级管理人员；在公司及下属子公司连续任职十五年以上的员工；历年总经理（总裁）特别奖、提名奖及明星员工奖项的获得者；经董事会认定有卓越贡献的其他员工。	261	558,000	2023 年 3 月 28 日，公司召开第六届董事会第十一次会议审议通过了《关于第八期员工持股计划存续期展期的议案》，同意公司第八期员工持股计划存续期展期 12 个月，延长至 2024 年 6 月 9 日。	0.03%	员工的合法薪酬、自筹资金和法律、行政法规允许的其他方式
在公司及下属子公司任职半年以上的核心业务和技术骨干；经董事会认定有卓越贡献的其他员工。	1,196	776,900	2022 年 8 月 25 日，公司召开第五届董事会第五十四次会议审议通过了《关于第九期员工持股计划（草案修订稿）的议案》，同意公司第九期员工持股计划由委托广发证券资产管理（广东）有限公司作为管理机构管理变更为由公司自行管理，由第九期员工持股计划管理委员会负责具体管理事宜。	0.04%	员工的合法薪酬、自筹资金和法律、行政法规允许的其他方式
公司履职满一年以上的董事（不含独立董事及外部董事）、监事、高级管理人员；在公司及下属子公司连续任职十五年以上的员工；历年总经理（总裁）特别奖、提名奖及明星员工奖项的获得者；经董事会认定有卓越贡献的其他员工。	142	1,173,000	不适用	0.06%	员工的合法薪酬、自筹资金和法律、行政法规允许的其他方式

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
刘金成	董事长	2,000	2,000	0.00%
刘建华	董事、总裁	2,000	6,477	0.00%
江敏	董事、副总裁、董事会秘书、财务负责人	2,000	6,477	0.00%
桑田	副总裁	2,000	6,477	0.00%
黄国民	副总裁	2,000	6,477	0.00%
陈卓瑛	副总裁	0	4,477	0.00%
祝媛	监事会主席	0	4,477	0.00%
曾永芳	监事	0	4,477	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

报告期内股东权利行使的情况

（1）2023 年 6 月 16 日，公司第八期员工持股计划和第九期员工持股计划分别收到公司 2022 年年度现金分红款 89,280 元、124,304 元。

（2）报告期内，公司第八期员工持股计划、第九期员工持股计划和第十期员工持股计划未参与公司股东大会的表决。

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

报告期内，对于离职持有人所持有的份额，员工持股计划管理委员会指定符合参与该员工持股计划资格的受让人受让了离职持有人的相关份额。受让方与公司持股 5%以上股东、实际控制人不存在关联关系或者一致行动关系，相关处置符合员工持股计划的约定。

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

报告期内员工持股计划终止的情况

□适用 ☑不适用

其他说明：

3、其他员工激励措施

□适用 ☑不适用

十四、报告期内的内部控制制度建设及实施情况

1、内部控制建设及实施情况

报告期内，公司进一步完善内控制度建设，强化内部审计监督，对内部控制体系进行适时的更新和完善，建立一套

设计科学、简洁适用、运行有效的内部控制体系，并由审计委员会、内部审计部门共同组成公司的风险内控管理组织体系，对公司的内部控制管理进行监督与评价。公司通过内部控制体系的运行、分析与评价，有效防范了经营管理中的风险，促进了内部控制目标的实现。

2、报告期内发现的内部控制重大缺陷的具体情况

□是 ☑否

十五、公司报告期内对子公司的管理控制情况

公司名称	整合计划	整合进展	整合中遇到的问题	已采取的解决措施	解决进展	后续解决计划
不适用	不适用	不适用	不适用	不适用	不适用	不适用

十六、内部控制评价报告或内部控制审计报告

1、内控评价报告

内部控制评价报告全文披露日期	2024 年 04 月 19 日
内部控制评价报告全文披露索引	巨潮资讯网：2023 年度内部控制评价报告
纳入评价范围单位资产总额占公司合并财务报表资产总额的比例	100.00%
纳入评价范围单位营业收入占公司合并财务报表营业收入的比例	100.00%

缺陷认定标准		
类别	财务报告	非财务报告
定性标准	（1）财务报告内部控制重大缺陷的迹象包括： ①公司董事、监事和高级管理人员舞弊； ②公司更正已公布的财务报告； ③注册会计师发现当期财务报告存在重大错报，而内部控制在运行过程中未能发现该错报； ④审计委员会和审计部门对内部控制的监督无效。 （2）财务报告内部控制重要缺陷的迹象包括： ①未依照公认会计准则选择和应用会计政策； ②未建立反舞弊程序和控制措施； ③对于非常规或特殊交易的账务处理没有建立相应的控制机制或没有实施且没有相应的补偿性控制； ④对于期末财务报告过程的控制存在一项或多项缺陷且不能合理保证编制的财务报表达到真实、完整的目标。 （3）财务报告内部控制一般缺陷的迹象包括：除上述重大缺陷、重要缺陷之外的其他控制缺陷。	（1）非财务报告内部控制的重大缺陷包括：缺陷发生的可能性高，会严重降低工作效率或效果、或严重加大效果的不确定性、或使之严重偏离预期目标。 （2）非财务报告内部控制的重要缺陷包括：缺陷发生的可能性较高，会显著降低工作效率或效果、或显著加大效果的不确定性、或使之显著偏离预期目标。 （3）非财务报告内部控制的一般缺陷包括：缺陷发生的可能性较小，会降低工作效率或效果、或加大效果的不确定性、或使之偏离预期目标。

定量标准	定量标准以利润总额、资产总额作为衡量指标。 ①内部控制缺陷可能导致或导致的损失与利润表相关的，以利润总额衡量，公司确定的财务报告内部控制缺陷评价的定量标准如下：公司合并财务报表（包含漏报），如错报金额≥利润总额的 5%，则认定为重大缺陷；如利润总额的 3%≤错报金额＜利润总额的 5%，则认定为重要缺陷；如错报金额＜利润总额的 3%，则认定为一般缺陷。 ②内部控制缺陷可能导致或导致的损失与资产总额相关的，以资产总额衡量，公司确定的财务报告内部控制缺陷评价的定量标准如下：公司合并财务报表（包含漏报），如错报金额≧资产总额的 3%，则认定为重大缺陷；如资产总额的 1%≤错报金额＜资产总额的 3%，则认定为重要缺陷；如错报金额＜资产总额的 1%，则认定为一般缺陷。	非财务报告内部控制缺陷评价的定量标准参照财务报告内部控制缺陷评价的定量标准执行。
财务报告重大缺陷数量（个）		0
非财务报告重大缺陷数量（个）		0
财务报告重要缺陷数量（个）		0
非财务报告重要缺陷数量（个）		0

2、内部控制审计报告或鉴证报告

内部控制鉴证报告

内部控制鉴证报告中的审议意见段	
我们认为，惠州亿纬锂能股份有限公司于 2023 年 12 月 31 日按照《企业内部控制基本规范》和相关规定在所有重大方面保持了有效的财务报告内部控制。	
内控鉴证报告披露情况	披露
内部控制鉴证报告全文披露日期	2024 年 04 月 19 日
内部控制鉴证报告全文披露索引	巨潮资讯网：内部控制鉴证报告
内控鉴证报告意见类型	标准无保留意见
非财务报告是否存在重大缺陷	否

会计师事务所是否出具非标准意见的内部控制鉴证报告

□是 ☑否

会计师事务所出具的内部控制鉴证报告与董事会的自我评价报告意见是否一致

☑是 □否

十七、上市公司治理专项行动自查问题整改情况

不适用。

第五节 环境和社会责任

一、重大环保问题

上市公司及其子公司是否属于环境保护部门公布的重点排污单位

☑是 □否

环境保护相关政策和行业标准

报告期内，公司西坑厂区及子公司亿纬动力、亿纬集能、荆门创能、宁波创能被纳入当地环境保护部门公布的环境监管重点单位。

报告期内，公司及子公司在生产经营过程中严格遵守环境保护相关的法律法规和行业标准，不存在因违反环境保护方面的法律法规而受到行政处罚的情形。其中，公司及纳入环境监管重点单位子公司，主要遵守如下法规和标准：

1、《中华人民共和国环境保护法》，2015 年 1 月 1 日施行；

2、《中华人民共和国大气污染防治法》，2018 年 10 月 26 日修订，2018 年 10 月 26 日施行；

3、《中华人民共和国水污染防治法》，2017 年 6 月 27 日第二次修订，2018 年 1 月 1 日施行；

4、《中华人民共和国放射性污染防治法》，2003 年 10 月 1 日施行；

5、《中华人民共和国环境影响评价法》，2002 年 10 月 28 日颁布，2003 年 9 月 1 日实施，2016 年 7 月 2 日修订，2018 年 12 月 29 日修订；

6、《中华人民共和国节约能源法》，2018 年 10 月 26 日第二次修订施行；

7、《中华人民共和国固体废物污染环境防治法》，2020 年 4 月 29 日第二次修订，2020 年 9 月 1 日施行；

8、《中华人民共和国土壤污染防治法》，2019 年 1 月 1 日施行；

9、《中华人民共和国噪声污染防治法》，2022 年 6 月 5 日施行；

10、《城镇排水与污水处理条例（国务院令 第 641 号）》，2014 年 1 月 1 日施行；

11、《城镇污水排入排水管网许可管理办法》，2023 年 2 月 1 日施行；

12、《建设项目环境保护管理条例》，2017 年 10 月 1 日施行；

13、《建设项目竣工环境保护验收暂行办法》（国环规环评〔2017〕4 号），2017 年 11 月 22 日施行；

14、《建设项目竣工环境保护验收技术指南 污染影响类》（公告 2018 年 第 9 号），2018 年 5 月 16 日；

15、《环境保护部建设项目“三同时”监督检查和竣工环保验收管理规程（试行）》，2009 年 12 月 17 日施行；

16、《建设项目环境影响登记表备案管理办法》，2017 年 1 月 1 日施行；

17、《建设项目环境影响评价分类管理名录（2021 年版）》，2021 年 1 月 1 日起施行；

18、《危险废物转移管理办法》，2022 年 1 月 1 日施行；

19、《国家危险废物名录（2021 版）》，2021 年 1 月 1 日修订实施；

20、《关于发布固体废物鉴别导则（试行）的公告（公告 2006 年 第 11 号）》，2006 年 4 月 1 日施行；

21、《电子信息产品污染控制管理办法（信息产业部第 39 号令）》，2007 年 3 月 1 日施行；

22、《一般工业固体废物贮存和填埋污染控制标准》（GB18599-2020），2021 年 7 月 1 日施行；

23、《危险化学品目录（2015 版）》，2015 年 5 月 1 日施行，2022 年 11 月 28 日修订，2023 年 1 月 1 日施行；

24、《广东省环境保护条例》，2022 年 11 月 30 日修订实施；

25、《广东省东江水系水质保护条例》，2018 年 11 月 29 日修订实施；

26、《广东省水污染防治条例》，2021 年 1 月 1 日施行；

27、《广东省大气污染防治条例》，2019 年 3 月 1 日施行；

28、《广东省固体废物污染环境防治条例》，2019 年 3 月 1 日实施；

29、《湖北省危险化学品安全管理办法（省政府令 第 364 号）》，2013 年 11 月 1 日施行；

30、《湖北省水污染防治条例》，2014 年 7 月 1 日施行；

31、《湖北省大气污染防治条例》，2019 年 6 月 1 日施行；

32、《湖北省土壤污染防治条例》，2016 年 10 月 1 日施行；

33、《浙江省水污染防治条例》，2020 年 11 月 27 日修订施行；

34、《浙江省大气污染防治条例》，2020 年 11 月 27 日修订施行；

35、《宁波市大气污染防治条例》，2016 年 7 月 1 日施行；

36、《突发环境事件应急管理办法》（环境保护部令 第 34 号），2015 年 6 月 5 日施行；

37、《企业突发环境事件风险评估指南（试行）》，2014 年 4 月 3 日施行；

38、《环境监测管理办法（国家环境保护总局令 第 39 号）》，2007 年 9 月 1 日施行；

39、《放射性废物安全管理条例（国务院令 第 612 号）》，2012 年 3 月 1 日施行；

40、《建设项目环境影响报告书（表）编制监督管理办法》，2019 年 11 月 1 日施行；

41、《排污许可管理条例（中华人民共和国国务院令 第 736 号）》，2021 年 3 月 1 日施行；

42、《企业环境信息依法披露管理办法》，2022 年 2 月 8 日施行；

43、《环境监管重点单位名录管理办法》，2023 年 1 月 1 日施行；

44、《碳排放权交易管理办法（试行）》，2021 年 2 月 1 日施行；

45、《湖北省碳排放权管理和交易暂行办法（省政府令 第 371 号）》，2024 年 3 月 1 日施行；

46、《湖北省重污染天气应急预案》，2022 年 11 月 24 日发布施行；

47、《浙江省重污染天气应急预案》，2019 年 3 月 29 日发布施行；

48、《荆门市重污染天气应急预案（2022 年修订）》，2022 年 12 月 30 日发布施行；

49、《环境空气质量标准（GB3095-2012）》，2016 年 1 月 1 日施行；

50、《地表水环境质量标准（GB3838-2002）》，2002 年 6 月 1 日施行；

51、《声环境质量标准（GB3096-2008）》，2008 年 10 月 1 日施行；

52、《城市污水再生利用/工业用水水质（GBT19923-2005）》，2006 年 4 月 1 日施行；

53、《排污许可证申请与核发技术规范 电池工业》（HJ967-2018），2018 年 9 月 23 日施行；

54、《排污许可证申请与核发技术规范 工业固体废物》（HJ1200-2021），2022 年 1 月 1 日施行；

55、《排污单位自行监测技术指南 电池工业》，2022 年 1 月 1 日施行；

56、《大气污染物综合排放标准（GB16297-1996）》，1997 年 1 月 1 日施行；

57、《电池工业污染物排放标准（GB30484-2013）》，2014 年 3 月 1 日施行；

58、《锅炉大气污染物排放标准（GB13271-2014）》，2014 年 7 月 1 日施行；

59、《挥发性有机物无组织排放控制标准》（GB37822-2019），2019 年 7 月 1 日施行；

60、《饮食业油烟排放标准（GB18483-2001）》，2002 年 1 月 1 日施行；

61、《污水综合排放标准（GB8978-1996）》，1998 年 1 月 1 日施行；

62、《工业企业厂界环境噪声排放标准（GB12348-2008）》，2008 年 10 月 1 日施行；

63、《危险废物贮存污染控制标准（GB18597-2023）》，2023 年 7 月 1 日施行。

环境保护行政许可情况

报告期内，公司及重点排污子公司的新改扩建项目均按生态环境相关法律法规要求开展环境影响评价，取得行政许可后开工，严格落实排污许可制度，建设项目符合环境影响评价制度和排污许可要求，无“未批先建”和“无证排污”行为。具体环境保护行政许可情况如下：

公司名称	审批文件	文号	获取时间	有效期
亿纬锂能	物联网用绿色高能锂亚及锂锰电池自动化产线扩产增效项目批复	惠市环（仲恺）建【2023】4 号	2023 年 2 月 7 日	/
宁波创能	排污许可证（变更）	91330283MA2J42GE1D001Q	2023 年 3 月 2 日	2026 年 10 月 19 日
荆门创能	荆门亿纬创能锂电池有限公司新建工业 X 射线 CT 项目验收	自主验收	2023 年 2 月 27 日	/
	排污许可证（变更）	91420800MA491GF58H001V	2023 年 12 月 11 日	2027 年 11 月 14 日
亿纬动力	关于湖北亿纬动力有限公司物流整配工厂项目环境影响报告表的审批意见	荆环掇审【2023】26 号	2023 年 5 月 9 日	/
	关于湖北亿纬动力有限公司七区 14 工厂新增 2 台工业 X 射线 CT 项目环境影响报告表的批复	荆环审【2023】76 号	2023 年 10 月 23 日	/
	湖北亿纬动力有限公司 20GWh 高比能磷酸铁锂储能动力电池项目竣工环境保护验收	自主验收	2023 年 11 月 1 日	/
	湖北亿纬动力有限公司 HBF16GWh 乘用车锂离子动力电池项目新增 3 台工业 X 射线 CT 项目竣工环保验收	自主验收	2023 年 12 月 5 日	/
	湖北亿纬动力有限公司 12J 厂新增 3 台工业 X 射线 CT 项目	自主验收	2023 年 9 月 5 日	/
	湖北亿纬动力有限公司二区 8J9J 新增 2 台工业 X 射线 CT 项目	自主验收	2023 年 12 月 5 日	/
	湖北亿纬动力第三产业园项目（变更）二期	自主验收	2023 年 2 月 10 日	/
	湖北亿纬动力有限公司 HBF16GWh 乘用车锂离子动力电池项目竣工环境保护验收	自主验收	2023 年 12 月 29 日	/
	排污许可证（重新申请）	91420800050001159800 1Q	2023 年 4 月 25 日	2028 年 4 月 24 日
亿纬集能	惠州亿纬集能有限公司 IQC 实验室新增浓水络合实验项目环境影响评价报告表	惠市环（仲恺）建【2023】84 号	2023 年 5 月 24 日	/
	惠州亿纬集能有限公司天然气锅炉改扩建项目竣工环境保护验收	自主验收	2023 年 9 月 13 日	/
	惠州亿纬集能有限公司方形锂离子电池 8,400 万颗（27,900 万 Ah/a）生产线的生产设备、辅助设备及配套污染防治设施竣工环境保护验收	自主验收	2023 年 9 月 13 日	/
	排污许可证（重新申请）	91441300MA51W6K13R001U	2023 年 4 月 10 日	2028 年 4 月 9 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
亿纬锂能	大气污染物	非甲烷总烃	有组织	2 个	西坑厂区	2.145mg/m³	《电池工业污染物排放标准》（GB30484-2013）表 5 锂离子/锂电池标准：50mg/m³	0.022t/a	1.164t/a	无
	水体污染物	化学需氧量	间歇	1 个	西坑厂区	37.5mg/L	工业废水：《电池工业污染物排放标准》（GB30484-2013）	0.5153t/a	3.15t/a	无

							表 3 中的间接排放标准：70mg/L			
	水体污染物	氨氮	间歇	1 个	西坑厂区	0.2485mg/L	工业废水：《电池工业污染物排放标准》（GB30484-2013）表 3 中的间接排放标准：10mg/L	0.0034t/a	0.048t/a	无
宁波创能	大气污染物	非甲烷总烃	有组织	4 个	宁波工厂	4.1538mg/m³	《电池工业污染物排放标准》（GB30484-2013）表 5 锂离子/锂电池标准：50mg/m³	0.4581t/a	4.18t/a	无
	水体污染物	化学需氧量	间歇	1 个	宁波工厂	111mg/L	工业废水：《电池工业污染物排放标准》（GB30484-2013）表 2 中的间接排放标准：150mg/L	0.7483t/a	1.196t/a	无
	水体污染物	氨氮	间歇	1 个	宁波工厂	0.8685mg/L	工业废水：《电池工业污染物排放标准》（GB30484-2013）表 2 中的间接排放标准：30mg/L	0.0062t/a	0.239t/a	无
荆门创能	大气污染物	非甲烷总烃	有组织	7 个	第四工厂、第五工厂、第十三工厂	6.01mg/m³	《电池工业污染物排放标准》（GB30484-2013）表 5 锂离子/锂电池标准：50mg/m³	8.6038t/a	30.0563t/a	无
亿纬动力	大气污染物	非甲烷总烃	有组织	43 个	一区、二区、三区、四区、六区、七区、八区、九区	7.053mg/m³	《电池工业污染物排放标准》（GB30484-2013）表 5 锂离子/锂电池标准：50mg/m³	22.2825t/a	289.772t/a	无
	大气污染物	二氧化硫	有组织	1 个	二区	6.82mg/m³	《锅炉大气污染物排放标准》（GB13271-2014）表 3 中的燃气锅炉标准：50mg/m³	0.352t/a	3.55t/a	无
	大气污染物	氮氧化物	有组织	1 个	二区	81.27mg/m³	《锅炉大气污染物排放标准》（GB13271-2014）表 3 中的燃气锅炉标准：150mg/m³	3.956t/a	16.60t/a	无
	大气污染物	颗粒物	有组织	1 个	二区	3.77mg/m³	《锅炉大气污染物排放标准》（GB13271-2014）表 3 中的燃气锅炉标准：20mg/m³	0.1695t/a	1.9931t/a	无
	水体污染物	化学需氧量	间歇	6 个	二区、四区、六区、七区、八区、九区	34.02mg/L	工业废水：《电池工业污染物排放标准》（GB30484-2013）表 2 中的间接排放标准：150mg/L	1.24t/a	50.338t/a	无
	水体污染物	氨氮	间歇	6 个	二区、四区、六区、七区、八区、九区	3.44mg/L	工业废水：《电池工业污染物排放标准》（GB30484-2013）表 2 中的间接排放标准：30mg/L	0.1543t/a	4.471t/a	无
亿纬集能	大气污染物	非甲烷总烃	有组织	8 个	B 区、C 区	3.42mg/m³	《电池工业污染物排放标准》（GB 30484-2013）新建企业大气污染物排放限值要求：50mg/m³	3.6371t/a	20.0562t/a	无
	大气污染物	氮氧化物	有组织	2 个	B 区、C 区	32mg/m³	《锅炉大气污染物排放标准》（DB 44/765-2019）表 3 特别排放限值要求：50mg/m³	5.7203t/a	26.89t/a	无

	水体污染物	化学需氧量	间歇	2 个	B 区、C 区	16.45mg/L	《地表水环境质量标准》（GB 3838-2002）Ⅳ类标准和《城市污水再生利用 工业用水水质》（GB/T 19923-2005）敞开式循环冷却水系统补充水标注限值较严者：30mg/L	0.1122t/a	0.3862t/a	无
	水体污染物	氨氮	间歇	2 个	B 区、C 区	0.407mg/L	《地表水环境质量标准》（GB 3838-2002）Ⅳ类标准和《城市污水再生利用工业用水水质》GB/T 19923-2005）敞开式循环冷却水系统补充水标注限值较严者：1.5mg/L	0.0067t/a	0.0193t/a	无

对污染物的处理

报告期内，公司及重点排污子公司的新改扩建项目恪守合规性，严格落实环保“三同时”制度，保障环保设施与主体工程同时设计、同时施工、同时投入使用；已投入使用的污染防治设施均运行正常，各工厂“按证排污”。

公司及重点排污子公司在相关环境法律法规和 ISO14001 管理体系的指导下，积极开展水、大气等污染防治，具体情况处理方式如下：

（1）水污染防治：工业废水经自建废水站处理达标后用于冷却系统补水或接入市政污水管网排入工业污水处理厂处理。

（2）大气污染防治：涂布废气、注液废气等生产废气根据不同成分采用相应工艺的废气处理设施处理，废气均经高效收集和处理后达标排放。

（3）固废处理处置：依照规范建设固体废物仓库、危险废物仓库，对一般工业固体废物、危险废物进行分类收集、贮存，委托资质单位对固体废物进行处理处置。危险废物处置经物联网备案全过程管控，实施成果良好。

突发环境事件应急预案

报告期内，公司及重点排污子公司按照突发环境事件应急预案相关文件要求，结合自身实际情况开展环境风险评估，编制了突发环境事件应急预案，并在所在地生态环境主管部门完成备案。公司及重点排污子公司制定了年度应急演练计划，按计划开展应急演练，提高应急能力，并购买了环境污染责任险。

环境自行监测方案

公司及重点排污子公司依据相关法律法规、政策、标准等要求，制定了年度环境自行监测方案，并按要求安装自动监测设备或委托具备资质的第三方监测机构开展自行监测工作，其监测结果均满足相关排放标准。

环境治理和保护的投入及缴纳环境保护税的相关情况

报告期内，公司及重点排污子公司严格按照相关法律法规及当地环保政策的要求，加强环境治理和保护方面投入，用于废水、废气、噪声以及固废治理设施的建设、运行和维护保养、环境监测、节能降耗等工作的开展，并定期缴纳足额环境保护税。

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

2023 年，在公司碳排放管理委员会的指导下完善碳排放管理机制，通过标准化碳盘查工作流程和工具，应用专业产品全生命周期管理软件，常态化开展碳盘查工作。其中，9 家公司主体组织温室气体排放和 4 款产品碳足迹通过权威第三方机构的核查认证，确保了数据真实性、可比性和有效性。报告期内，公司开展重点节能技改措施 185 项，实现每年节约能源量 19,950 吨标准煤。同时，公司通过采购绿色电力和建设屋顶分布式光伏提高可再生电力使用占比，实现碳减排。截至报告期末，公司累计光伏装机容量 66.7MW，报告期内共发电 35,802MWh，可避免二氧化碳当量排放约 2 万吨。

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
无	无	无	无	无	无

其他应当公开的环境信息

无。

其他环保相关信息

无。

二、社会责任情况

报告期内，公司积极履行企业社会责任，严格按照《公司法》《证券法》等相关法律法规的要求，建立健全公司内部管理和控制制度，不断完善公司的治理结构，提高公司治理水平，积极维护股东、职工、供应商、客户等相关群体的合法权益，在环境保护与可持续发展、社会公益等方面也作出积极响应。

1、股东权益保护

保护股东特别是中小股东的权益，是公司最基本的社会责任，公司严格按照相关法律法规的要求，不断完善公司治理结构，健全内部控制体系，积极与投资者沟通交流，维护广大投资者的合法权益。

报告期内，公司召开了 1 次年度股东大会、9 次临时股东大会。股东大会的召集、召开与表决程序严格按照法律、法规及《公司章程》等的规定，股东大会实行现场投票与网络投票相结合的方式，为广大投资者充分参与股东大会提供便利条件，确保股东对公司重大事项的知情权、参与权和表决权。股东大会审议影响中小投资者利益的重大事项时，对中小投资者的表决进行单独计票并在股东大会决议中及时公开披露，充分保护中小投资者的权益。公司真实、准确、完整、及时、公平地进行信息披露，确保公司所有股东能够以平等的机会获得公司信息，保障全体股东的合法权益。

公司通过实地调研、投资者电话、投资者关系互动平台等多种方式与投资者进行沟通交流，提高公司的透明度。

2、职工权益保护

公司始终坚持“以人为本”的人才理念，严格贯彻执行《劳动法》等各项法律法规，尊重和保护职工的合法权益，切实保障员工职业健康与安全。

公司致力于稳定就业，创建和谐劳动关系，报告期内未发生批量性裁员、恶性劳资事件；严格遵守运营所在地相关法律法规，规范开展招聘与解聘程序；准时发放员工工资，全员参加社会保险、商业意外险；设立员工互助基金，帮扶困难职工。公司支持并尊重与人权相关的国际法律法规，履行尊重人权的责任；高度重视员工的身体健康和心理健康，为不同年龄、性别、种族、国籍的优秀人才提供多元化、公平公正的开放式工作环境，营造高效、活力的工作氛围，提升员工的幸福感，同时不断完善人才培养体系、绩效管理体系及薪酬、股权激励体系等，加强人才培养，为员工提供有竞争力和吸引力的薪资和福利，充分调动公司员工的工作积极性和创造性，实现员工与企业的共同成长。

3、供应商、客户权益保护

公司秉承诚信经营理念，与供应商和客户建立长期稳定的合作伙伴关系和良好的沟通机制，重视与供应商、客户的共赢关系，充分尊重并保护供应商、客户的合法权益。

客户服务方面，公司聚焦客户需求，持续完善《大客户管理规定》《客户投诉处理程序》以及《顾客满意度调查程序》等客户服务管理制度，通过市场调查、拜访客户、展会、邮件、客户会议、满意度调查等方式，维护良好的客户关系，不断提升客户满意度。

供应链管理方面，公司构建了完善的供应链管理体系，制定《供应商管理程序》《战略供应链管理程序》《采购控制程序》《供应商业绩评价管理规定》《供应商审核及辅导管理规定》《供应链可持续发展管理规定》等管理制度，严格把控供应源搜寻、供应商筛选、准入认证、定点、绩效评价及淘汰全流程，致力于持续提升供应链的管理绩效，同时全力保障供应商合法权益，打造公开透明的采购环境。公司自成立以来，坚持打造公平、公正、公开和诚信、廉洁的经营环境，抵制一切影响市场公平竞争的商业腐败行为。公司已制定《商业秘密举报管理规定》，多渠道鼓励员工监督并举报违反商业秘密的相关行为，同时与供应商伙伴签订《业务伙伴廉洁公约》《供应商行为准则》《保密协议》等协议，携手合作伙伴共创廉洁经营环境。同时，为形成更稳定有力的商业合作关系，公司利用自身资源和行业经验，赋能各合作伙伴。公司定期为全体供应商或被识别为高风险的供应商开展质量改善培训，包括每年 1 次的质量工具使用培训及每年 2 次的环保管理培训。

报告期内，公司已开发完成原材料快速报价系统，将原材料报价及审批流程线上化，实现完整清晰的报价历史追溯链，在提升供应链管理效率的同时，促进采购公平竞争。

在负责任采购方面，公司十分重视供应链的环境和社会风险管理，将环保、社会责任等供应商可持续发展要求融入公司供应链管理制度，携手广大合作伙伴构建负责任、可持续的产品价值链。根据中国五矿化工进出口商会（CCCMC）等机构及相关部门文件要求，公司制定了《负责任矿产供应链尽责管理政策》，并将相关标准和管理要求纳入与供应商签订的合同协议中。同时，公司制定了《负责任矿产供应链管理程序》，并在公司官网上公布了《负责任矿产供应链尽责管理政策》，坚持开展上游原材料供应商尽职调查，向所有供应商普及相关政策标准，积极担起监督任务，敦促原材料供应商做到合法法规，通过以上措施，将“负责任采购”意识带入负责任调查中，为供应商科普相关知识，并督促其落实到位。

4、环境保护与可持续发展

公司秉承“遵守法律、持续改进、防治污染、节能减排，以更优的能源利用效率，为社会提供绿色产品”的可持续发展理念，严格遵守适用的法律法规，建立健全环境管理制度和实施环境管理措施。同时，公司积极应对环境污染、气候变化和生物多样性等领域的风险和机遇，积极践行绿色环保的园区可持续发展理念，不断从管理和技术等层面进行节能创新与实践，打造绿色低碳的园区，减少项目建设、运营和产品对环境的影响。

公司将双碳战略作为重点发展战略之一，并设立中长期的目标逐步减少自身运营和价值链中的碳排放，在推动自身减碳的同时，引领行业朝着更可持续的方向发展；秉承节能减排优先原则，通过提高生产效率、调整能源结构和建立绿色供应链等措施，致力于实现碳中和目标，为社会和环境做出积极贡献；遵循《企业环境信息依法披露管理办法》和内部《环境信息披露管理规定》，在公司官网（https://www.evebattery.com/disclosure）定期对排污信息、污染防治设施建设和运行情况、行政许可信息及其他环境保护行政许可情况等内容进行自愿披露；公司通过每年组织专业的能源相关技能培训及定期举办节能宣传周活动，培养全员参与的节能降碳文化，促使全厂各部门深入开展节能减排工作，持续改进，将污染物消除在源头和生产过程中；公司积极响应国家能源政策，遵守适用法律法规和标准，建立完善内部各项能源管理规定与流程机制，采取资源可持续管理和高效利用措施，以减少资源能源的消耗，降低对环境的影响，并实现可持续的生产运营。

报告期内，公司不存在因违反生态环境保护相关法律法规而受到行政处罚的情形，未发生重大环保事故和重大环保问题；各项污染物监测频次和监测结果均符合相关标准要求。

5、其他社会公益事业

时代赋予新能源产业发展的历史机遇，亿纬锂能始终不忘全社会给予的信任与支持，坚持把企业发展与承担社会责任相结合，热心公益事业，为构建和谐社区贡献力量。

（1）响应政府号召，共创社会价值

公司积极响应政府号召，推动各地锂电产业高质量发展，同时促进区域配套升级，助力新能源产业经济和生态环境绿色可持续发展。2023 年 1 月 31 日，荆门市政府与亿纬锂能等企业签署国际能谷·锂电小镇产业园战略合作协议，按照协议约定计划投资 82 亿元，用 3 年时间，围绕亿纬动力等企业打造宜居宜业的产城融合示范区。未来公司将密切协同产业链企业，加强合作，提高产业集群效应，助力打造“华中锂电之都”；2023 年 3 月 17 日，在惠州市推进高质量发展现场会（仲恺站）暨亿纬锂能三十、三十一工厂项目投产仪式上，公司与仲恺高新区管委会签署《战略合作框架协议》。惠州新能源产业联盟正式揭牌成立，公司担任理事长单位。公司将联合学界、政界，共同构建完善的新能源产业生态，全面提升惠州新能源产业整体技术水平和核心竞争力；2023 年 3 月 20 日，储能与动力电池项目在辽宁沈阳正式开工，项目将吸引和带动其上下游产业链在沈阳形成新能源电池产业基地，打造新能源储能与动力电池千亿级产业集群，对辽宁乃至东北新能源汽车产业发展具有重要的战略支撑作用。

（2）推动校企合作，贡献教育事业

公司一贯注重对教育事业的支持和投入，通过教育捐赠、奖学金设立和校企合作等方式与高校保持密切联系，共享优质资源，培育锂电科技新力量。公司董事长刘金成、格林美董事长许开华等人共同创立九渊基金会，为师生设立奖学金，以支持荆门教育事业发展。2023 年 10 月 21 日，公司董事长向九渊教育基金会捐款 100 万元，展现企业家主动承担社会责任的榜样力量；同时，自 2012 年起，公司董事长在武汉大学、四川电子科技大学、华南理工大学等高校捐赠设立

“亿纬锂能奖学金”，支持优秀大学生创新创业。

公司历来重视对行业人才的培养。2023 年 11 月，亿纬锂能与惠州城市职业学院合作建立“亿纬新能源产业学院”，深化产教融合，培养创新人才；2023 年 12 月，亿纬锂能与惠州学院共同成立“亿纬锂能创新班”，为学生提供实践课程教学、岗位技能培训、见习和入职锻炼。在匈牙利，公司于匈牙利罗兰大学举办校内人才招聘会和汉学系庆典，以发掘中匈人才，促进技术交流；此外，在马来西亚，公司与厦门大学马来西亚分校合作，通过技术联合研究、提供实习机会等方式驱动创新人才发展。通过企校双方充分发挥各自优势，不仅为国家社会培养高精尖人才以及适应市场需求的人才，也能为构建公司人才梯队提供支持。

（3）推动社区参与，打造可持续未来

在全球化进程中，公司积极与各地社区建立良好合作、沟通关系，期望与社区形成可持续发展的良性循环，共享美好生活。国内方面，公司通过现场讲解、座谈调研等活动，积极推广新能源知识。2023 年，共计举办活动 120 场次，覆盖惠州以及粤港澳地区等校园师生、社会团体，培养青年可持续发展意识，向社会、政府提供政策建议，助力国家可持续发展建设和生态培养；同时，在海外基地建设过程中，公司高度重视与当地社区的沟通和互动，通过定期召开社区会议、设立意见反馈渠道，与当地文化组织合作举办文化交流活动，促进员工与社区成员之间的相互理解和尊重。2023 年 5 月，公司官宣建设匈牙利工厂和马来西亚工厂，在匈牙利工厂筹建期间，公司着重关注资源、环境、劳工、安全及社会治理等问题，针对民众关切的热点问题，给予公开透明的回应。预计匈牙利工厂竣工投产将为当地创造过千个就业岗位，与当地合作伙伴共同推进电动汽车产业可持续发展；在马来西亚工厂建设期间，公司与社区代表开展多次磋商，建设采用先进环保技术和可持续的建筑方法，以确保项目尊重当地文化，对当地环境和社区带来正向影响，促进社区发展。马来西亚工厂建成后将直接带动当地约 600 人就业。

（4）践行社会公益，共建平安社区

公司热心基层公益事业，积极开展志愿活动及社区支援活动。公司志愿服务队于 2018 年成立，自成立以来开展多次扶贫帮扶、爱心捐赠、爱心助学、环保捡跑、文明交通等志愿服务活动。

此外，公司还通过传播消防知识、提升企业消防队应急救援能力和协助社区消防救援等行动，携手社区防火防灾，共建和谐安全的生活环境。公司于消防宣传月组织消防亲子活动，在消防员专业指导下，邀请 64 组社区家庭参观工厂，开展消防体验活动。同时，公司主动参与到社区支援中。2023 年，公司消防队共出队支援扑灭火情 2 次：1 月 21 日（除夕），公司荆门基地消防专职队接到政府消防救援中队调度，协助扑灭亿纬动力三区东面树林火情；7 月 4 日，惠州潼湖基地外围市政发电机起火，惠州亿纬动力兼职一中队迅速到场成功处置。

三、巩固拓展脱贫攻坚成果、乡村振兴的情况

党的十九大提出了乡村振兴战略，党的二十大明确要全面推进乡村振兴。2023 年是推进巩固拓展脱贫攻坚成果同乡村振兴有效衔接的深化之年，公司时刻关注社会建设，充分发挥行业优势，为扶贫济困，巩固脱贫攻坚成果，助力乡村振兴贡献力量，为和谐社会建设贡献力量。

报告期内开展的相关工作详见公司同日于巨潮资讯网上披露的《2023 年度可持续发展报告》。

第六节 重要事项

一、承诺事项履行情况

1、公司实际控制人、股东、关联方、收购人以及公司等承诺相关方在报告期内履行完毕及截至报告期末尚未履行完毕的承诺事项

☑适用 □不适用

承诺事由	承诺方	承诺类型	承诺内容	承诺时间	承诺期限	履行情况
收购报告书或权益变动报告书中所作承诺	无					
资产重组时所作承诺	无					
首次公开发行或再融资时所作承诺	亿纬控股	关于同业竞争、关联交易、资金占用方面的承诺	我司控制的直通电源，目前所从事的业务与亿纬锂能不存在同业竞争。我司承诺，在我司作为直通电源主要股东或实际控制人的前提下，直通电源不与亿纬锂能经营同类或相似业务。我司目前没有从事、将来也不会从事任何直接或间接与亿纬锂能的业务构成竞争的业务，亦不会在中国境内任何地方和以任何形式从事与亿纬锂能有竞争或构成竞争的业务。若将来出现的我司控股、参股企业所从事的业务与亿纬锂能有竞争或构成竞争的情况，我司承诺在亿纬锂能提出要求时出让我司在该等企业中的全部出资或股份，并承诺在同等条件下给予亿纬锂能对该等出资或股份的优先购买权，并将尽最大努力促使有关交易的价格在公平合理的及与独立第三者进行正常商业交易的基础上确定。	2009 年 07 月 23 日	长期有效	惠州直通电源有限公司已于 2017 年 1 月 17 日注销
	刘金成、骆锦红	关于同业竞争、关联交易、资金占用方面的承诺	本人（刘金成）与骆锦红共同控制的亿纬控股目前所从事的业务与亿纬锂能不存在同业竞争。本人承诺，在本人作为亿纬控股主要股东或实际控制人的前提下，亿纬控股今后不与亿纬锂能经营同类或相似业务。本人目前没有从事、将来也不会从事任何直接或间接与亿纬锂能的业务构成竞争的业务，亦不会在中国境内任何地方和以任何形式从事与亿纬锂能有竞争或构成竞争的业务。若将来出现本人控股、参股企业所从事的业务与亿纬锂能有竞争或构成竞争的情况，本人承诺在亿纬锂能提出要求时出让本人在该等企业中的全部出资或股份，并承诺在同等条件下给予亿纬锂能对该等出资或股份的优先购买权，并将尽最大努力促使有关交易的价格在公平合理的及与独立第三者进行正常商业交易的基础上确定。	2009 年 07 月 23 日	长期有效	正常履行中

首次公开发行或再融资时所作承诺	刘金成、刘建华	股份限售承诺	其所持本公司股份锁定期限届满后，在其任职期间每年转让公司股份的比例不超过所持公司股份总数的 25%，离职后 6 个月内，不转让其所持有的本公司股份。	2009 年 10 月 30 日	长期有效	正常履行中
	亿纬控股、实际控制人	保证公司填补即期回报措施能够得到切实履行	为确保公司本次发行摊薄即期回报的填补措施得到切实执行，维护中小投资者利益，公司控股股东、实际控制人作出如下承诺：1、不越权干预公司经营管理活动，不侵占公司利益；2、切实履行公司制定的有关填补回报措施以及本承诺，如违反本承诺或拒不履行本承诺给公司或股东造成损失的，同意根据法律、法规及证券监管机构的有关规定承担相应法律责任；3、自本承诺出具日至公司本次发行实施完毕前，若中国证监会、深圳证券交易所等监管部门作出关于填补回报措施及其承诺的其他新的监管规定的，且上述承诺不能满足该等规定时，本公司/本人承诺届时将按照监管部门的最新规定出具补充承诺。	2018 年 10 月 07 日	长期有效	正常履行中
	亿纬控股、实际控制人	关于不减持公司股份的承诺	1、自上市公司本次发行定价基准日前六个月至本承诺函出具日，本公司/本人未减持直接或间接持有的上市公司股票。2、自本承诺函出具日起至上市公司本次发行完成后六个月内，本公司/本人将不会以任何方式减持直接或间接持有的上市公司股票，也不存在减持上市公司股票的计划。3、本承诺的上述内容真实、准确、完整，本承诺函自签署之日起对本公司/本人具有约束力，若本公司/本人违反上述承诺发生减持情况，则减持所得全部收益归上市公司所有，同时本公司/本人将依法承担由此产生的法律责任。	2022 年 06 月 07 日	2023 年 06 月 05 日	已履行完毕
	亿纬控股、实际控制人	关于本次向特定对象发行 A 股股票锁定期承诺	承诺其认购的本次发行的股票自发行结束之日起三十六个月内不得转让，法律、法规、规范性文件对限售期另有规定的，依其规定。	2022 年 12 月 06 日	2025 年 12 月 05 日	正常履行中
	亿纬控股、实际控制人	关于本次向不特定对象发行可转换公司债券摊薄即期回报采取填补措施的承诺	1、不越权干预公司经营管理活动，不侵占公司利益；2、切实履行公司制定的有关填补回报措施以及本承诺，如违反本承诺或拒不履行本承诺给公司或股东造成损失的，同意根据法律、法规及证券监管机构的有关规定承担相应法律责任；3、自本承诺出具日至公司本次发行实施完毕前，若中国证监会、深圳证券交易所等监管部门作出关于填补回报措施及其承诺的其他新的监管规定的，且上述承诺不能满足该等规定时，本公司/本人承诺届时将按照监管部门的最新规定出具补充承诺。	2022 年 12 月 09 日	本次发行实施完毕	正常履行中

首次公开发行或再融资时所作承诺	控股股东	公司控股股东对公司填补回报措施能够得到切实履行的承诺	为确保公司本次发行摊薄即期回报的填补措施得到切实执行，维护中小投资者利益，公司控股股东、实际控制人作出如下承诺：1、不越权干预公司经营管理活动，不侵占公司利益；2、切实履行公司制定的有关填补回报措施以及本承诺，如违反本承诺或拒不履行本承诺给公司或股东造成损失的，同意根据法律、法规及证券监管机构的有关规定承担相应法律责任；3、自本承诺出具日至公司本次发行实施完毕前，若中国证监会、深圳证券交易所等监管部门作出关于填补回报措施及其承诺的其他新的监管规定的，且上述承诺不能满足该等规定时，本公司/本人承诺届时将按照监管部门的最新规定出具补充承诺。	2022 年 12 月 09 日	长期有效	正常履行中
股权激励承诺	亿纬锂能	其他承诺	公司不为《第三期限制性股票激励计划（草案）》中的激励对象依本激励计划获取有关限制性股票提供贷款以及其他任何形式的财务资助，包括为其贷款提供担保。	2021 年 11 月 05 日	股权激励实施期间	正常履行中
			公司不为《第四期限制性股票激励计划（草案）》中的激励对象依本激励计划获取有关限制性股票提供贷款以及其他任何形式的财务资助，包括为其贷款提供担保。	2023 年 02 月 16 日	股权激励实施期间	正常履行中
			公司不为《第五期股票期权激励计划（草案）》中的激励对象依本激励计划获取有关股票期权提供贷款以及其他任何形式的财务资助，包括为其贷款提供担保。	2023 年 10 月 18 日	股权激励实施期间	正常履行中
其他对公司中小股东所作承诺	刘建华	股份交易承诺	自增持计划公告披露之日起 6 个月内完成增持计划，且在前述增持期间及法定期限内不减持其所持有的公司股份。	2023 年 12 月 11 日	增持计划实施期间	正常履行中
其他承诺	无					
承诺是否按时履行			是			
如承诺超期未履行完毕的，应当详细说明未完成履行的具体原因及下一步的工作计划			截至本报告期末，所有承诺人严格遵守承诺，未出现违反承诺的情况。			

2、公司资产或项目存在盈利预测，且报告期仍处在盈利预测期间，公司就资产或项目达到原盈利预测及其原因做出说明

□适用 ☑不适用

二、控股股东及其他关联方对上市公司的非经营性占用资金情况

□适用 ☑不适用

公司报告期不存在控股股东及其他关联方对上市公司的非经营性占用资金。

三、违规对外担保情况

□适用 ☑不适用

公司报告期无违规对外担保情况。

四、董事会对最近一期“非标准审计报告”相关情况的说明

□适用 ☑不适用

五、董事会、监事会、独立董事（如有）对会计师事务所本报告期“非标准审计报告”的说明

□适用 ☑不适用

六、董事会关于报告期会计政策、会计估计变更或重大会计差错更正的说明

☑适用 □不适用

1、会计政策变更概述

（1）变更原因

2022 年 11 月 30 日，财政部颁布了《企业会计准则解释第 16 号》（财会[2022]31 号），“关于单项交易产生的资产和负债相关的递延所得税不适用初始确认豁免的会计处理”内容自 2023 年 1 月 1 日起施行。

由于上述会计准则解释的颁布，公司需对会计政策进行相应变更，并按以上文件规定的生效日期开始执行上述会计准则。

（2）变更前采取的会计政策

本次变更前，公司执行财政部颁布的《企业会计准则——基本准则》和各项具体会计准则、企业会计准则应用指南、企业会计准则解释公告以及其他相关规定。

（3）变更后采取的会计政策

本次变更后，公司将执行财政部于 2022 年 11 月 30 日颁布的《企业会计准则解释第 16 号》（财会[2022]31 号）相关规定。其他未变更部分仍按照财政部前期颁布的《企业会计准则——基本准则》和各项具体会计准则、企业会计准则应用指南、企业会计准则解释公告以及其他相关规定执行。

2、变更会计政策对公司的影响

本次会计政策变更是公司根据财政部颁布的《企业会计准则解释第 16 号》（财会[2022]31 号）的规定和要求进行的合理变更，变更后的会计政策能够更加客观、公允地反映公司的财务状况和经营成果，符合相关法律法规的规定和公司实际情况，不会对公司财务状况、经营成果和现金流量产生重大影响，不存在损害公司及股东利益的情形。

七、与上年度财务报告相比，合并报表范围发生变化的情况说明

☑适用 □不适用

详见“第十节财务报告”之“九、合并范围的变更”。

八、聘任、解聘会计师事务所情况

现聘任的会计师事务所

境内会计师事务所名称	容诚会计师事务所（特殊普通合伙）
境内会计师事务所报酬（万元）	175
境内会计师事务所审计服务的连续年限	5
境内会计师事务所注册会计师姓名	沈重，毛才玉
境内会计师事务所注册会计师审计服务的连续年限	沈重 2 年，毛才玉 3 年
境外会计师事务所名称（如有）	无
境外会计师事务所报酬（万元）（如有）	0
境外会计师事务所审计服务的连续年限（如有）	无
境外会计师事务所注册会计师姓名（如有）	无
境外会计师事务所注册会计师审计服务的连续年限（如有）	无

是否改聘会计师事务所

□是 ☑否

聘请内部控制审计会计师事务所、财务顾问或保荐人情况

□适用 ☑不适用

九、年度报告披露后面临退市情况

□适用 ☑不适用

十、破产重整相关事项

□适用 ☑不适用

公司报告期未发生破产重整相关事项。

十一、重大诉讼、仲裁事项

□适用 ☑不适用

本年度公司无重大诉讼、仲裁事项。

十二、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
亿纬集能	其他	亿纬集能在执行加工贸易手册期间漏缴税款，违反海关监管规定。	其他	处罚款 3.36 万元		
亿纬锂能	其他	公司未按规定及时履行关联交易审议程序和信息披露义务。	其他	深圳证券交易所创业板公司出具监管函、广东证监局出具警示函	2023 年 07 月 11 日、2023 年 08 月 23 日	深圳证券交易所官方网站、巨潮资讯网披露的《关于收到广东证监局警示函的公告》（公告编号：2023-133）

孚安特	其他	市应急管理综合执法支队对孚安特开展执法检查时，发现未将亚硫酰氯、二氧化硫存储在危险化学品专用仓库内。	其他	处罚款 6 万元		
青海亿纬	其他	青海亿纬 15 份空白发票因保管不善丢失。	其他	处罚款 4,000 元		

整改情况说明

☑适用 □不适用

公司高度重视上述处罚中所指出的问题，已及时缴纳罚款，将认真吸取教训并引以为戒，切实加强对相关法规及规范性文件的学习，不断提高公司规范运作水平及信息披露质量，避免此类事件的再次发生，维护公司及全体股东的利益。

董事、监事、高级管理人员、持股 5%以上的股东违规买卖公司股票情况

□适用 ☑不适用

十三、公司及其控股股东、实际控制人的诚信状况

□适用 ☑不适用

十四、重大关联交易

1、与日常经营相关的关联交易

☑适用 □不适用

关联交易方	关联关系	关联交易类型	关联交易内容	关联交易定价原则	关联交易价格	关联交易金额（万元）	占同类交易金额的比例	获批的交易额度（万元）	是否超过获批额度	关联交易结算方式	可获得的同类交易市价	披露日期	披露索引
金泉新材料	控股股东控制的公司	采购原材料	采购电池级氯化锂	市场定价	市场价格	1,103.28	0.03%	2,374	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）
金泉新材料、惠州金泉	控股股东控制的公司	委托加工	委托将 NMP 粗品代加工成 NMP	市场定价	市场价格	18,022.49	0.51%	33,000	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）、《关联交易公告》（公告编号：2023-066）
金泉新材料	控股股东控制的公司	销售商品	销售废正极料及废锂电池	市场定价	市场价格	12,932.28	0.27%	134,729	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）
SK 新能源	本公司董事兼高级管理人员江敏女士同时担任非	采购原材料	采购极卷、正极材料等原材料	市场定价	市场价格	69.8	0.00%	2,700	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）

	执行董事的公司												
思摩尔国际及其子公司	本公司董事兼高级管理人员江敏女士同时担任董事的公司	销售商品	销售锂离子电池	市场定价	市场价格	54,863.85	1.12%	105,000	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）、《关联交易公告》（公告编号：2023-182）
亿纬新能源、惠州金泉	控股股东控制的公司	采购商品	采购五金零件、注塑件、工装夹具、机加工、模具等	市场定价	市场价格	6,529.22	0.19%	12,000	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）、《关联交易公告》（公告编号：2023-066）
亿纬新能源	控股股东控制的公司	采购商品	采购设备耗材，中央集尘系统、机电工程、消防工程、弱电工程、内装工程，设备保养，新能源汽车、零部件及车辆事务代理服务、储能电源等	市场定价	市场价格	13,175.21	0.38%	43,500	否	转账/汇票	不适用	2022 年 12 月 06 日	巨潮资讯网：《2023 年度日常关联交易预计公告》（公告编号：2022-212）、《关联交易公告》（公告编号：2023-066）
金泉新材料	控股股东控制的公司	销售商品	销售电池级氢氧化锂及电池级碳酸锂	市场定价	市场价格	2,562.78	0.05%	3,340	否	转账/汇票	不适用	2023 年 02 月 17 日	巨潮资讯网：《关联交易公告》（公告编号：2023-029）
金泉新材料	控股股东控制的公司	采购原材料	采购正极材料、碳纳米管导电浆料等原材料	市场定价	市场价格	29,091.28	0.83%	130,000	否	转账/汇票	不适用	2023 年 02 月 17 日	巨潮资讯网：《关联交易公告》（公告编号：2023-029）
亿纬新能源	控股股东控制的公司	销售商品	销售电芯、模组和 BMS 管理系统等	市场定价	市场价格	128.21	0.00%	8,500	否	转账/汇票	不适用	2023 年 04 月 18 日	巨潮资讯网：《关联交易公告》（公告编号：2023-066）

德枋亿纬	报告期过去十个月内曾在担任公司高级管理人员李沐芬女士担任董事的公司	采购原材料	采购磷酸铁锂	市场定价	市场价格	460,918.28	13.17%	550,000	否	转账/汇票	不适用	2023 年 04 月 18 日	巨潮资讯网：《关联交易公告》（公告编号：2023-066）、《关联交易公告》（公告编号：2023-141）
德枋亿纬	报告期过去十个月内曾在担任公司高级管理人员李沐芬女士担任董事的公司	销售商品	销售碳酸锂	市场定价	市场价格	69,752.2	1.43%	80,470	否	转账/汇票	不适用	2023 年 04 月 18 日	巨潮资讯网：《关联交易公告》（公告编号：2023-066）
常州贝特瑞	报告期过去十个月内曾在担任公司高级管理人员王世峰先生担任董事的公司	采购原材料	采购正极材料	市场定价	市场价格	103,002.33	2.94%	133,300	否	转账/汇票	不适用	2023 年 04 月 18 日	巨潮资讯网：《关联交易公告》（公告编号：2023-066）
合计				--	--	772,151.21	--	1,238,913	--	--	--	--	--
大额销货退回的详细情况													无
按类别对本期将发生的日常关联交易进行总金额预计的，在报告期内的实际履行情况（如有）													无
交易价格与市场参考价格差异较大的原因（如适用）													不适用

2、资产或股权收购、出售发生的关联交易

☑适用 ☐不适用

关联方	关联关系	关联交易类型	关联交易内容	关联交易定价原则	转让资产的账面价值（万元）	转让资产的评估价值（万元）	转让价格（万元）	关联交易结算方式	交易损益（万元）	披露日期	披露索引
惠州金泉	控股股东控制的公司	销售资产	销售设备	账面净值	173.40		176.69	转账/汇票	3.29	2023 年 02 月 17 日	巨潮资讯网：《关联交易公告》（公告编号：2023-029）
转让价格与账面价值或评估价值差异较大的原因（如有）										无	
对公司经营成果与财务状况的影响情况										无	
如相关交易涉及业绩约定的，报告期内的业绩实现情况										不适用	

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

（1）公司分别于 2021 年 5 月 17 日、2022 年 3 月 10 日、2022 年 9 月 27 日、2023 年 11 月 27 日召开第五届董事会第二十九次会议、第五届董事会第四十五次会议、第五届董事会第五十五次会议和第六届董事会第二十三次会议审议通过了《关于关联交易的议案》，惠州亿纬动力与亿纬新能源签订《房屋租赁合同》，租用亿纬新能源位于惠州市仲恺高新区潼湖镇三和村的 ZKD-006-25-01 号地块自有厂房、ZKD-005-02 号地块自有办公楼和 ZKD-006-25-02 号地块自有厂房。报告期内发生租赁费用 1,402.64 万元。

（2）公司分别于 2022 年 9 月 27 日、2023 年 9 月 5 日召开第五届董事会第五十五次会议和第六届董事会第十九次会议审议通过了《关于关联交易的议案》，亿纬动力分别于 2022 年、2023 年与摩尔兄弟签订《纯电动充电服务车租赁合同》，向摩尔兄弟租赁 8 台纯电动流动服务车，租赁期限 1 年，租金按月支付。报告期内发生租赁费用 56.07 万元。

（3）公司于 2023 年 1 月 17 日召开第六届董事会第六次会议审议通过了《关于使用募集资金及自有资金向子公司增资暨关联交易的议案》，公司使用募集资金向亿纬动力增资，使用募集资金及自有资金向惠州亿纬动力增资。报告期内分别向亿纬动力及惠州亿纬动力实际增资金额为 331,326.04 万元、247,095.35 万元。

（4）公司于 2023 年 4 月 17 日召开第六届董事会第十二次会议审议通过了《关于关联交易的议案》，惠州亿纬动力与惠州金泉签订《房屋租赁合同》，将位于惠州仲恺高新区潼湖镇南片区自有厂房出租给惠州金泉使用。报告期内取得收入 81.23 万元。

（5）公司于 2023 年 4 月 17 日召开第六届董事会第十二次会议审议通过了《关于关联交易的议案》，常州贝特瑞向亿纬动力借调 2 名人员，协助常州贝特瑞的日常经营管理业务，借调费用每月合计 58,800 元。报告期内确认人员借调收入 66.57 万元。

（6）公司于 2023 年 6 月 27 日召开第六届董事会第十七次会议审议通过了《关于关联交易的议案》，SK 新能源向亿纬动力借调 CMO、COO、财务经理人员各一名，协助 SK 新能源的日常经营管理业务，借调费用每月合计 170,000 元。报告期内确认人员借调收入 375.61 万元。

（7）公司于 2023 年 9 月 5 日召开第六届董事会第十九次会议审议通过了《关于关联交易的议案》，亿纬动力拟与金珑新能源签订《纯电动厢式货车租赁合同》，向金珑新能源租赁 2 台纯电动厢式货车，租赁期限 1 年，租金按月支付。报告期内发生租赁费用 1.86 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
关联交易公告	2022 年 03 月 11 日	巨潮资讯网
关联交易公告	2022 年 09 月 28 日	巨潮资讯网
关于使用募集资金及自有资金向子公司增资暨关联交易的公告	2023 年 01 月 19 日	巨潮资讯网
关联交易公告	2023 年 04 月 18 日	巨潮资讯网
关联交易公告	2023 年 06 月 28 日	巨潮资讯网
关联交易公告	2023 年 09 月 06 日	巨潮资讯网

十五、重大合同及其履行情况

1、托管、承包、租赁事项情况

（1）托管情况

□适用 ☑不适用

公司报告期不存在托管情况。

（2）承包情况

□适用 ☑不适用

公司报告期不存在承包情况。

（3）租赁情况

□适用 ☑不适用

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
华飞镍钴	2023 年 05 月 05 日	20,400.00 万美元	2023 年 07 月 07 日	142,800.00	连带责任保证、质押	公司提供连带责任担保、亿纬亚洲以其持有的华飞镍钴股权提供质押担保		10 年	否	否
报告期内审批的对外担保额度合计（A1）		20,400.00 万美元		报告期内对外担保实际发生额合计（A2）			142,800.00			
报告期末已审批的对外担保额度合计（A3）		20,400.00 万美元		报告期末实际对外担保余额合计（A4）			142,800.00			
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
亿纬动力	2016 年 06 月 06 日	10,500.00	2016 年 06 月 03 日	10,500.00	连带责任保证		亿纬动力以其设备提供反担保	12 年	否	否
亿纬集能	2019 年 03 月 15 日	45,000.00	2019 年 03 月 27 日	44,000.00	连带责任保证			1 年	否	否
亿纬集能	2022 年 12 月 06 日	140,000.00	2022 年 12 月 23 日	140,000.00	连带责任保证			1 年	是	否
亿纬动力香港	2020 年 12 月 10 日	36,600 万美元	2020 年 12 月 09 日	36,600 万美元	连带责任保证			《合资经营合同》及相关协议履行完毕	否	否
亿纬集能	2021 年 03 月 11 日	10,000.00	2021 年 04 月 28 日	10,000.00	连带责任保证			1 年	是	否
荆门创能	2021 年 05 月 24 日	20,000.00	2021 年 07 月 22 日	20,000.00	连带责任保证			3 年	否	否
亿纬动力	2021 年 05 月 24 日	30,000.00	2021 年 09 月 01 日	30,000.00	连带责任保证			3 年	否	否
亿纬动力	2021 年 05 月 24 日	90,000.00	2021 年 06 月 17 日	90,000.00	连带责任保证			5 年	是	否
亿纬动力	2021 年 07 月 23 日	20,000.00	2021 年 08 月 25 日	20,000.00	连带责任保证			1 年	是	否
亿纬动力	2021 年 07 月 23 日	35,000.00	2021 年 08 月 25 日	35,000.00	连带责任保证			6 年	否	否
宁波创能	2021 年 08 月 14 日	27,000.00	2021 年 09 月 28 日	27,000.00	连带责任保证			5 年	否	否
EBIL	2021 年 08 月 14 日	400,000.00	2021 年 11 月 22 日	224,000.00	连带责任保证			5 年	否	否
亿纬动力	2021 年 10 月 01 日	30,000.00	2022 年 02 月 14 日	30,000.00	连带责任保证			1 年	是	否

亿纬动力	2021 年 10 月 01 日	15,000.00	2021 年 11 月 15 日	15,000.00	连带责任保证			1 年	是	否
亿纬动力	2021 年 11 月 06 日	20,000.00	2022 年 01 月 26 日	10,000.00	连带责任保证			1 年	是	否
亿纬动力	2021 年 11 月 06 日	42,000.00	2022 年 01 月 17 日	42,000.00	连带责任保证			1 年	是	否
荆门创能	2021 年 11 月 06 日	14,000.00	2021 年 12 月 14 日	14,000.00	连带责任保证			1 年	是	否
亿纬动力	2021 年 11 月 06 日	15,000.00	2021 年 12 月 17 日	15,000.00	连带责任保证			1 年	是	否
荆门创能	2021 年 11 月 06 日	5,000.00	2022 年 01 月 27 日	5,000.00	连带责任保证			1 年	是	否
荆门创能	2021 年 12 月 11 日	173,950.00	2021 年 12 月 29 日	173,950.00	连带责任保证			5 年	否	否
荆门创能	2021 年 12 月 11 日	20,000.00	2022 年 01 月 19 日	20,000.00	连带责任保证			2 年	是	否
亿纬动力	2022 年 01 月 13 日	165,000.00	2022 年 02 月 23 日	165,000.00	连带责任保证			6 年	否	否
荆门创能	2023 年 01 月 19 日	20,000.00	2023 年 02 月 23 日	20,000.00	连带责任保证			2 年	否	否
荆门创能	2022 年 01 月 13 日	22,000.00	2022 年 02 月 21 日	22,000.00	连带责任保证			1 年	是	否
惠州亿纬动力	2022 年 01 月 13 日	170,000.00	2022 年 02 月 25 日	170,000.00	连带责任保证			7 年	否	否
荆门创能	2022 年 03 月 11 日	18,750.00	2022 年 04 月 20 日	18,750.00	连带责任保证			1 年	是	否
亿纬动力	2022 年 03 月 11 日	44,800.00	2022 年 09 月 22 日	44,800.00	连带责任保证			2 年	是	否
亿纬动力	2022 年 03 月 11 日	15,000.00	2022 年 04 月 06 日	15,000.00	连带责任保证			1 年	是	否
亿纬林洋	2022 年 06 月 08 日	91,000.00	2022 年 06 月 28 日	91,000.00	连带责任保证			7 年	否	否
亿纬动力	2022 年 04 月 26 日	30,000.00	2022 年 05 月 20 日	30,000.00	连带责任保证			1 年	是	否
亿纬动力	2022 年 04 月 26 日	260,000.00	2022 年 05 月 20 日	260,000.00	连带责任保证			6 年	否	否
亿纬动力	2022 年 04 月 26 日	280,000.00	2022 年 05 月 24 日	280,000.00	连带责任保证			6 年	否	否
亿纬集能	2022 年 04 月 26 日	25,000.00	2022 年 06 月 01 日	25,000.00	连带责任保证			2 年	否	否
亿纬集能	2022 年 04 月 26 日	30,000.00	2022 年 09 月 02 日	10,000.00	连带责任保证			1 年	是	否
亿纬动力	2022 年 04 月 26 日	40,000.00	2022 年 06 月 07 日	40,000.00	连带责任保证			1 年	是	否
惠州亿纬动力	2022 年 06 月 08 日	30,000.00	2022 年 12 月 29 日	10,000.00	连带责任保证			1 年	否	否
亿纬动力	2022 年 06 月 08 日	28,350.00	2022 年 07 月 15 日	28,350.00	连带责任保证			1 年	是	否

亿纬动力	2022 年 06 月 08 日	197,500.00	2022 年 07 月 29 日	197,500.00	连带责任保证			8 年	否	否
亿纬动力	2022 年 06 月 08 日	240,000.00	2022 年 06 月 28 日	228,670.00	连带责任保证			6 年	否	否
惠州亿纬动力	2022 年 07 月 22 日	100,000.00	2022 年 10 月 25 日	100,000.00	连带责任保证			7 年	否	否
惠州亿纬动力	2022 年 10 月 20 日	110,000.00	2022 年 12 月 12 日	110,000.00	连带责任保证			1 年	否	否
惠州亿纬动力	2022 年 07 月 22 日	50,000.00	2022 年 10 月 18 日	50,000.00	连带责任保证			1 年	否	否
惠州亿纬动力	2022 年 07 月 22 日	35,000.00	2022 年 08 月 24 日	35,000.00	连带责任保证			3 年	是	否
亿纬集能	2022 年 07 月 22 日	20,000.00	2022 年 11 月 09 日	20,000.00	连带责任保证			1 年	是	否
荆门创能	2022 年 07 月 29 日	20,000.00	2022 年 10 月 24 日	20,000.00	连带责任保证			3 年	否	否
亿纬动力	2022 年 07 月 29 日	50,000.00	2022 年 09 月 19 日	50,000.00	连带责任保证			3 年	否	否
亿纬动力	2022 年 07 月 29 日	40,000.00	2022 年 08 月 29 日	40,000.00	连带责任保证			1 年	否	否
亿纬动力	2022 年 07 月 29 日	20,000.00	2022 年 09 月 15 日	15,000.00	连带责任保证			1 年	否	否
荆门创能	2022 年 07 月 29 日	20,000.00			连带责任保证			1 年	是	否
亿纬动力	2022 年 10 月 20 日	60,000.00	2022 年 11 月 15 日	60,000.00	连带责任保证			1 年	是	否
亿纬动力	2022 年 10 月 20 日	30,000.00	2022 年 11 月 02 日	30,000.00	连带责任保证			1 年	否	否
亿纬动力	2022 年 10 月 20 日	70,000.00	2023 年 02 月 06 日	70,000.00	连带责任保证			1 年	否	否
亿纬动力	2022 年 10 月 20 日	125,000.00	2022 年 11 月 25 日	120,000.00	连带责任保证			1 年	是	否
亿纬动力	2022 年 10 月 20 日	30,000.00	2022 年 11 月 01 日	30,000.00	连带责任保证			1 年	否	否
荆门创能	2022 年 10 月 20 日	10,000.00	2022 年 11 月 14 日	10,000.00	连带责任保证			1 年	是	否
荆门创能	2023 年 10 月 26 日	60,000.00	2022 年 11 月 24 日	60,000.00	连带责任保证			2 年	否	否
成都亿纬锂能	2022 年 10 月 20 日	164,500.00	2023 年 05 月 30 日	160,000.00	连带责任保证			3 年	否	否
惠州亿纬动力	2022 年 10 月 20 日	80,000.00	2023 年 02 月 21 日	80,000.00	连带责任保证			7 年	否	否
惠州亿纬动力	2022 年 10 月 20 日	100,000.00	2023 年 01 月 05 日	100,000.00	连带责任保证			6 年	否	否
金海锂业	2022 年 10 月 20 日	50,000.00	2023 年 03 月 10 日	49,000.00	连带责任保证			3 年	否	否
亿纬动力	2022 年 12 月 06 日	10,000.00	2023 年 01 月 12 日	10,000.00	连带责任保证			1 年	否	否

亿纬动力	2022 年 12 月 06 日	42,000.00	2023 年 01 月 16 日	42,000.00	连带责任保证			1 年	是	否
亿纬动力	2022 年 12 月 06 日	96,600.00	2022 年 12 月 28 日	96,600.00	连带责任保证			7 年	否	否
亿纬林洋	2022 年 12 月 06 日	39,000.00	2023 年 01 月 30 日	39,000.00	连带责任保证			2 年	否	否
亿纬林洋	2022 年 12 月 06 日	6,500.00	2022 年 12 月 28 日	6,500.00	连带责任保证			1 年	否	否
惠州亿纬动力	2022 年 12 月 06 日	50,000.00	2022 年 12 月 29 日	50,000.00	连带责任保证			1 年	否	否
亿纬动力	2023 年 01 月 19 日	60,000.00	2023 年 05 月 18 日	60,000.00	连带责任保证			1 年	否	否
亿纬动力	2023 年 01 月 19 日	18,000.00	2023 年 02 月 28 日	18,000.00	连带责任保证			1 年	否	否
亿纬动力	2023 年 01 月 19 日	50,000.00	2023 年 02 月 23 日	50,000	连带责任保证			3 年	否	否
亿纬林洋	2023 年 01 月 19 日	19,500.00	2023 年 06 月 05 日	19,500.00	连带责任保证			1 年	否	否
亿纬动力	2023 年 02 月 17 日	65,000.00	2023 年 03 月 29 日	65,000.00	连带责任保证			1 年	否	否
惠州亿纬动力	2023 年 02 月 17 日	30,000.00	2023 年 03 月 16 日	30,000.00	连带责任保证			2 年	否	否
荆门创能	2023 年 02 月 17 日	40,000.00	2023 年 03 月 27 日	40,000.00	连带责任保证			2 年	否	否
曲靖亿纬	2023 年 03 月 21 日	80,000.00	2023 年 04 月 26 日	80,000.00	连带责任保证			7 年	否	否
曲靖亿纬	2023 年 03 月 21 日	270,000.00	2023 年 05 月 29 日	270,000.00	连带责任保证			8 年	否	否
亿纬动力	2023 年 04 月 18 日	74,000.00	2023 年 05 月 30 日	74,000.00	连带责任保证			5 年	否	否
亿纬动力	2023 年 04 月 18 日	48,000.00	2023 年 05 月 22 日	48,000.00	连带责任保证			1 年	否	否
亿纬动力	2023 年 04 月 18 日	19,500.00			连带责任保证			1 年	否	否
荆门创能	2023 年 04 月 18 日	27,000.00			连带责任保证			1 年	否	否
亿纬储能	2023 年 04 月 18 日	10,000.00			一般保证			1 年	否	否
曲靖亿纬	2023 年 04 月 18 日	6,400.00	2023 年 05 月 24 日	5,900.00	一般保证			1 年	是	否
成都亿纬锂能	2023 年 05 月 05 日	6,000.00			一般保证			1 年	否	否
亿纬动力	2023 年 06 月 27 日	81,600.00	2023 年 09 月 14 日	81,600.00	连带责任保证			1 年	否	否
亿纬动力	2023 年 06 月 27 日	50,000.00	2023 年 09 月 13 日	50,000.00	连带责任保证			1 年	否	否
惠州亿纬动力	2023 年 06 月 27 日	60,000.00	2023 年 08 月 30 日	60,000.00	连带责任保证			1.5 年	否	否

亿纬匈牙利	2023 年 06 月 27 日	697,974.71			连带责任保证			10 年	否	否
亿纬亚洲	2023 年 08 月 24 日	40,000.00			一般保证			3 年	否	否
惠州亿纬动力	2023 年 08 月 24 日	50,000.00	2023 年 09 月 12 日	50,000.00	连带责任保证			1 年	否	否
亿纬锂能	2023 年 08 月 24 日	100,000.00	2023 年 09 月 13 日	100,000.00	质押	公司以其持有的孚安特 100%股权提供质押担保		7 年	否	否
亿纬动力	2023 年 08 月 24 日	240,000.00	2023 年 10 月 30 日	240,000.00	连带责任保证			2 年	否	否
亿纬动力	2023 年 08 月 24 日	36,000.00			连带责任保证			1 年	否	否
亿纬动力	2023 年 08 月 24 日	100,000.00	2023 年 10 月 08 日	100,000.00	连带责任保证			2 年	否	否
亿纬动力	2023 年 10 月 26 日	20,000.00			连带责任保证			1 年	否	否
荆门创能	2023 年 10 月 26 日	15,000.00			连带责任保证			1 年	否	否
荆门创能	2023 年 10 月 26 日	30,000.00	2023 年 12 月 26 日	30,000.00	连带责任保证			2 年	否	否
亿纬动力	2023 年 10 月 26 日	50,000.00			连带责任保证			1 年	否	否
惠州亿纬动力	2023 年 12 月 08 日	42,000.00			连带责任保证			3 年	否	否
亿纬亚洲	2023 年 12 月 08 日	38,500.00			连带责任保证			1 年	否	否
惠州亿纬动力	2023 年 12 月 08 日	42,000.00			连带责任保证			1 年	否	否
惠州亿纬动力	2023 年 12 月 08 日	50,000.00			连带责任保证			1 年	否	否
亿纬马来西亚	2023 年 12 月 08 日	200,000.00			连带责任保证			7 年	否	否
报告期内审批对子公司担保额度合计（B1）				2,846,474.71	报告期内对子公司担保实际发生额合计（B2）				2,042,000.00	
报告期末已审批的对子公司担保额度合计（B3）				6,415,851.53	报告期末对子公司实际担保余额合计（B4）				4,903,046.82	

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
亿纬亚洲	2021 年 03 月 19 日	80,000.00 万港币	2021 年 05 月 21 日	80,000.00 万港币	连带责任保证、质押	公司提供连带责任担保，亿纬亚洲提供现金质押担保，EBIL 以其持有的部分思摩尔国际股权提供质押担保		3 年	否	否

亿纬亚洲	2021 年 03 月 19 日	10,000.00 万美元	2021 年 05 月 24 日	10,000.00 万美元	连带责任保证、质押	公司提供连带责任担保，亿纬亚洲提供现金质押担保，EBIL 以其持有的部分思摩尔国际股权提供质押担保		3 年	是	否
EBIL	2022 年 08 月 15 日	90,000.00 万港币	2022 年 08 月 15 日	90,000.00 万港币	连带责任保证	亿纬亚洲提供连带责任保证		无固定期限	否	否
亿纬动力香港	2022 年 03 月 11 日	5,000.00 万美元	2022 年 05 月 19 日	5,000.00 万美元	一般保证	公司开立保函，亿纬亚洲出具安慰函		3 年	否	否
亿纬亚洲	2023 年 03 月 21 日	43,000.00 万港币			一般保证、连带责任保证、质押	公司在澳门国际银行股份有限公司广州分行开立保函/备用信用证，亿纬动力香港提供连带责任担保，亿纬亚洲提供现金质押担保		3 年	否	否
亿纬美国	2023 年 09 月 06 日	15,000.00 万美元			连带责任保证	亿纬动力提供连带责任保证		相关协议和义务履行完毕	否	否

报告期内审批对子公司担保额度合计（C1）	145,207.96	报告期内对子公司担保实际发生额合计（C2）	0.00
报告期末已审批的对子公司担保额度合计（C3）	334,678.86	报告期末对子公司实际担保余额合计（C4）	189,470.90
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）	3,136,169.75	报告期内担保实际发生额合计（A2+B2+C2）	2,184,800.00
报告期末已审批的担保额度合计（A3+B3+C3）	6,895,017.47	报告期末实际担保余额合计（A4+B4+C4）	5,235,317.72
实际担保总额（即 A4+B4+C4）占公司净资产的比例			150.73%
其中：			
为股东、实际控制人及其关联方提供担保的余额（D）			0.00
直接或间接为资产负债率超过 70%的被担保对象提供的债务担保余额（E）			1,829,440.32
担保总额超过净资产 50%部分的金额（F）			3,498,674.54
上述三项担保金额合计（D+E+F）			3,498,674.54
对未到期担保合同，报告期内发生担保责任或有证据表明有可能承担连带清偿责任的情况说明（如有）		不适用	
违反规定程序对外提供担保的说明（如有）		不适用	

采用复合方式担保的具体情况说明

3、委托他人进行现金资产管理情况

（1）委托理财情况

☑适用 □不适用

报告期内委托理财概况

单位：万元

具体类型	委托理财的资金来源	委托理财发生额	未到期余额	逾期未收回的金额	逾期未收回理财已计提减值金额

银行理财产品	其他	493,700	314,000	0	0
合计		493,700	314,000	0	0

单项金额重大或安全性较低、流动性较差的高风险委托理财具体情况

□适用 ☑不适用

委托理财出现预期无法收回本金或存在其他可能导致减值的情形

□适用 ☑不适用

（2） 委托贷款情况

□适用 ☑不适用

公司报告期不存在委托贷款。

4、其他重大合同

□适用 ☑不适用

公司报告期不存在其他重大合同。

十六、其他重大事项的说明

☑适用 □不适用

1、已披露的合作项目进展情况

（1）2021 年 4 月 30 日，公司与 StoreDot Ltd.签订了《电动汽车战略合作框架协议》，就电动汽车电池进行合作，协议有效期至 2024 年 12 月 31 日。具体内容详见公司于 2021 年 4 月 30 日在巨潮资讯网披露的相关公告。截至本报告披露日，合作正在履行中。

（2）公司与梅赛德斯奔驰签订了《供货协议》，在本协议签署生效之日起至 2027 年 12 月 31 日期间，公司向梅赛德斯奔驰提供锂离子电池范围内的零部件。具体内容详见公司分别于 2018 年 8 月 2 日、2018 年 8 月 3 日在巨潮资讯网披露的相关公告。截至本报告披露日，合作正在履行中。

（3）2021 年 6 月 10 日和 2021 年 8 月 2 日，公司分别与荆门高新区管委会就年产 104.5GWh 新能源动力储能电池产业园和年产 30GWh 动力储能电池项目签订《战略投资协议》。受益于新能源汽车行业蓬勃发展，结合公司动力储能电池项目实际情况及未来经营发展规划，为争取更多政策支持，2021 年 11 月 4 日，公司与荆门市人民政府签订《战略投资协议》（以下简称“本协议”），经双方友好协商，同意建立战略合作关系。公司及其子公司计划在荆门市掇刀区完成固定资产投资 305.21 亿元，征地约 3,000 亩，建设年产 152.61GWh 的荆门动力储能电池产业园项目；荆门市人民政府为荆门动力储能电池产业园建设和锂离子动力储能电池配套产业的引入提供必要的支持和协助。鉴于本协议投资建设项目已包含原项目，公司与荆门高新区管委会就原项目分别签订的两份《战略投资协议》同步终止，后续执行本协议约定内容。具体内容详见公司分别于 2021 年 6 月 10 日、2021 年 8 月 4 日及 2021 年 11 月 4 日在巨潮资讯网披露的《关于与荆门高新区管委会签订〈战略投资协议〉的公告》（公告编号：2021-110）、《关于与荆门高新区管委会签订〈战略投资协议〉的公告》（公告编号：2021-140）和《关于与荆门市政府签订〈战略投资协议〉的公告》（公告编号：2021-186）。截至本报告披露日，合作正在履行中。

（4）2021 年 8 月 9 日，公司及格林美签署《10,000 吨回收镍产品定向循环供应合作备忘录》。随着全球新能源产业的飞速发展，围绕“碳达峰、碳中和”的市场驱动力以及践行“生态优先、绿色发展”的理念，双方协商一致，格林美将回收镍产品供应公司，公司将报废的含镍动力电池以及电池废料供应给格林美，构建“动力电池回收—电池原料再造—电池材料再造—动力电池再造”的动力电池全生命周期价值链与镍产品全球绿色供应链，促进动力电池低碳排放达标，实现经济效益与社会效益的协同发展。自 2024 年起，格林美承诺向公司供应每年 1 万吨以上的回收产出镍产品（包括硫

酸镍、三元前驱体与三元材料等镍产品），合作期限自产品供应开始延续 10 年，且可根据需要进行数量增加和合作期限的延长。具体内容详见公司于 2021 年 8 月 9 日在巨潮资讯网披露的《关于与格林美签署〈10,000 吨回收镍产品定向循环合作备忘录〉的公告》（公告编号：2021-144）。截至本报告披露日，合作正在履行中。

（5）2021 年 10 月 27 日，公司与成都经开区管委会签署了《亿纬锂能 50GWh 动力储能电池项目战略合作框架协议》，双方拟发挥各自优势，在锂离子电池生产和研发领域开展良好合作，就公司在成都经开区管委会所辖区域内新征土地建设“亿纬锂能 50GWh 动力储能电池项目”达成相关约定。2022 年 4 月 27 日和 2022 年 5 月 16 日，公司分别召开第五届董事会第四十七次会议和 2021 年度股东大会审议通过了《关于与成都经济技术开发区管理委员会签订〈项目投资合作协议〉的议案》。公司拟与成都经开区管委会就公司在成都经济技术开发区（成都市龙泉驿区）内投资建设动力储能电池项目相关事项签订《项目投资合作协议》，公司或公司指定的下属公司分两期投资建设年产 50GWh 动力储能电池生产基地和成都研究院，其中一期包含 20GWh 动力储能电池生产基地和研究院一期；二期包含 30GWh 动力储能电池生产基地和研究院二期。项目总投资 200 亿元。具体内容详见公司分别于 2021 年 10 月 28 日、2022 年 4 月 28 日在巨潮资讯网披露的相关公告。截至本报告披露日，合作正在履行中。

（6）2022 年 1 月 10 日，公司与蓝晓科技签订《战略合作协议》。双方将建立长期、稳定、紧密的战略合作伙伴关系，在锂资源产业链进行深入合作布局，并积极参与西藏结则茶卡盐湖锂资源的开发利用。蓝晓科技将促使项目相关各方以具有竞争优势的价格向公司及其指定方长期优先供应合格的锂盐。具体内容详见公司于 2022 年 1 月 11 日在巨潮资讯网披露的《关于与蓝晓科技签订〈战略合作协议〉的公告》（公告编号：2022-002）。截至本报告披露日，合作正在履行中。

（7）2022 年 1 月 29 日，公司与惠州市人民政府签订《战略合作框架协议》。双方将深化战略合作，深入贯彻国家关于“碳达峰、碳中和”的战略部署，打造惠州千亿级新能源电池产业集群，支持公司进一步发展壮大。具体内容详见公司于 2022 年 2 月 7 日在巨潮资讯网披露的《关于与惠州市人民政府签订〈战略合作框架协议〉的公告》（公告编号：2022-012）。截至本报告披露日，合作正在履行中。

（8）2022 年 2 月 16 日，公司与云南省玉溪市人民政府、云南恩捷新材料股份有限公司、浙江华友控股集团有限公司、云南云天化股份有限公司在云南省昆明市签订《新能源电池全产业链项目合作协议》，约定各方在玉溪市共同设立两家合资公司，通过合资公司依法依规取得探矿、采矿权后，共同开采矿产资源，进行矿产深加工，共同研发、生产和销售新能源电池及新能源电池上下游材料，拉动建设新能源电池产业链，共同在玉溪市当地促进形成千亿级新能源电池全产业链集群。具体内容详见公司于 2022 年 2 月 16 日在巨潮资讯网披露的《关于签订〈新能源电池全产业链项目合作协议〉的公告》（公告编号：2022-017）。截至本报告披露日，合作正在履行中。

（9）2022 年 3 月，公司与匈牙利 Debrecen（德布勒森市）政府的子公司 Debreceni Ingatlanfejlesztő Korlátolt Felelősségű Társaság（以下简称“卖方”）签订《PROJECT ROSE-NON-BINDING LETTER OF INTENT》，公司或其附属实体拟根据本意向书中规定的条款和条件，向卖方购买目标地产，并在匈牙利建立动力电池制造厂。具体内容详见公司于 2022 年 3 月 29 日在巨潮资讯网披露的《关于与匈牙利 Debrecen 政府的子公司签订意向书的公告》（公告编号：2022-038）。截至本报告披露日，合作正在履行中。

（10）2023 年 6 月 15 日，公司与 ABS 签订主采购协议，公司根据约定预计向 ABS 生产和交付 13.389GWh 方形磷酸铁锂电池。具体内容详见公司于 2023 年 6 月 15 日在巨潮资讯网披露的《关于与 ABS 签订 13.389GWh 供货协议的公告》（公告编号：2023-102）。截至本报告披露日，合作正在履行中。

（11）2023 年 7 月 27 日，公司与 EA 签订谅解备忘录，公司与 EA 集团（EA 及其子公司）拟在泰国共同组建合资公司，以该合资公司为实施主体建设至少 6GWh 的电池生产基地。具体内容详见公司于 2023 年 7 月 27 日在巨潮资讯网披露的《关于与 EA 签订谅解备忘录的公告》（公告编号：2023-118）。截至本报告披露日，合作正在履行中。

2、2022 年 12 月 9 日和 2022 年 12 月 19 日，公司分别召开第六届董事会第五次会议和 2022 年第六次临时股东大会审议通过了《关于公司创业板向不特定对象发行可转换公司债券发行方案的议案》等相关议案。本次拟发行可转换公司债券募集资金总额不超过人民币 70 亿元（含 70 亿元），扣除发行费用后的募集资金净额拟用于投资 23GWh 圆柱磷酸铁锂储能动力电池项目和 21GWh 大圆柱乘用车动力电池项目。公司于 2023 年 5 月 25 日收到深圳证券交易所出具的《关于受理惠州亿纬锂能股份有限公司向不特定对象发行可转换公司债券申请文件的通知》（深证上审〔2023〕385 号）。深交

所对公司报送的创业板向不特定对象发行可转换公司债券募集说明书及相关申请文件进行了核对，认为申请文件齐备，决定予以受理。公司于 2023 年 6 月 11 日收到深交所上市审核中心出具的《关于惠州亿纬锂能股份有限公司申请向不特定对象发行可转换公司债券的审核问询函》（审核函〔2023〕020094 号）后，会同相关中介机构对审核问询函中的相关问题进行了认真研究和逐项落实，并对申请文件进行了相应补充和修订，于 2023 年 6 月 26 日对审核问询函相关问题的回复予以披露。为确保本次向不特定对象发行可转换公司债券的顺利进行，公司综合考虑资本市场情况、融资环境以及募投项目已投入资金金额等因素，于 2023 年 12 月 1 日召开了第六届董事会第二十四次会议、第六届监事会第二十三次会议，审议通过了《关于调整公司向不特定对象发行可转换公司债券方案的议案》等与本次发行相关的议案，将公司本次向不特定对象发行可转换公司债券募集资金总额调减至不超过人民币 500,000.00 万元（含本数）。本次发行可转债事项尚需经深圳证券交易所审核通过并获得中国证监会同意注册的文件后方可实施，并以中国证监会同意注册的方案为准。具体内容详见公司在巨潮资讯网披露的相关公告。

3、2023 年 1 月 17 日和 2023 年 2 月 3 日，公司分别召开第六届董事会第六次会议和 2023 年第一次临时股东大会审议通过了《关于拟签订四川简阳 20GWh 动力储能电池生产基地项目投资合作协议及工厂定制建设合同的议案》。公司拟与简阳市人民政府就 20GWh 动力储能电池生产基地项目签订投资合作协议，公司在简阳市注册成立全资项目公司，注册资本金不低于 1 亿元，公司负责该项目的投资、开发、建设和经营管理。该项目总投资约 100 亿元，其中固定资产投资不低于 60 亿元。根据该协议约定，由公司委托四川简州空港产融投资发展集团有限公司负责按照公司标准具体实施工厂定制建设的相关任务。具体内容详见公司于 2023 年 1 月 19 日在巨潮资讯网披露的《关于拟签订四川简阳 20GWh 动力储能电池生产基地项目投资合作协议及工厂定制建设合同的公告》（公告编号：2023-007）。

4、2023 年 1 月 17 日和 2023 年 2 月 3 日，公司分别召开第六届董事会第六次会议和 2023 年第一次临时股东大会审议通过了《关于拟签订云南曲靖年产 23GWh 圆柱磷酸铁锂储能动力电池项目投资协议的议案》。公司拟与曲靖市人民政府、曲靖经开区管委会就公司在曲靖经开区管委会区域内投资建设“年产 23GWh 圆柱磷酸铁锂储能动力电池项目”。该项目总投资约 55 亿元，固定资产投资约 45 亿元。具体内容详见公司于 2023 年 1 月 19 日在巨潮资讯网披露的《关于拟签订云南曲靖年产 23GWh 圆柱磷酸铁锂储能动力电池项目投资协议的公告》（公告编号：2023-008）。

5、2022 年 7 月 21 日和 2022 年 8 月 8 日，公司分别召开第五届董事会第五十二次会议和 2022 年第四次临时股东大会审议通过了《关于拟注册发行银行间债券市场非金融企业债务融资工具的议案》，同意公司向交易商协会申请注册不超过人民币 20 亿元的银行间债券市场非金融企业债务融资工具，发行品种包括中期票据、短期融资券、超短期融资券。公司于报告期内收到交易商协会出具的《接受注册通知书》（中市协注〔2023〕MTN947 号），交易商协会接受公司中期票据注册。具体内容详见公司于 2023 年 8 月 30 日在巨潮资讯网披露的《关于中期票据获准注册的公告》（公告编号：2023-135）。

6、报告期内，公司就销售的部分纽扣电池产品涉嫌侵犯瓦尔塔专利权事件，公司已与瓦尔塔就全球诉讼达成和解，双方在全球范围内的所有专利诉讼程序均已终结。双方还同意拓展共同的商业机会，建立面向未来的合作互利关系。具体内容详见公司于 2023 年 10 月 18 日在巨潮资讯网披露的《关于与瓦尔塔的专利诉讼达成和解及撤诉的公告》（公告编号：2023-162）。

十七、公司子公司重大事项

☑适用 □不适用

1、2023 年 1 月 31 日和 2023 年 2 月 16 日，公司分别召开第六届董事会第七次会议和 2023 年第二次临时股东大会审议通过了《关于子公司拟与荆门高新区管委会签订〈合同书〉的议案》。公司子公司亿纬动力拟与荆门高新区管委会签订《合同书》，在荆门高新区投资建设 60GWh 动力储能电池生产线及辅助设施项目（以下简称“本项目”），项目总投资额约 108 亿元，其中固定资产投资约为 80 亿元。亿纬动力拟与荆门高新技术产业开发有限责任公司、荆门市亿纬新能源发展有限公司及荆门高新区管委会就本项目签订工厂定制建设合同。具体内容分别详见公司于 2023 年 2 月 1 日、2023 年 12 月 8 日在巨潮资讯网披露的《关于子公司拟与荆门高新区管委会签订〈合同书〉的公告》（公告编号：2023-013）、《关于子公司拟签订 60GWh 动力储能电池生产线及辅助设施项目工厂定制建设合同的公告》（公告编号：2023-195）。

2、2023 年 5 月 9 日，公司全资孙公司亿纬匈牙利与卖方签订购地协议，向卖方购买其位于德布勒森西北工业区的

土地，用于生产圆柱形动力电池。具体内容详见公司于 2023 年 5 月 9 日在巨潮资讯网披露的《关于签订购地协议暨与匈牙利 Debrecen 政府的子公司签订意向书的进展公告》（公告编号：2023-085）。

3、2023 年 6 月 8 日，公司召开第六届董事会第十六次会议审议通过了《关于孙公司拟在匈牙利投资建设乘用车大圆柱电池项目的议案》，同意公司全资孙公司亿纬匈牙利以自有及自筹资金投资建设乘用车大圆柱电池项目，投资金额不超过 997,106.73 万元人民币。具体内容详见公司于 2023 年 6 月 8 日在巨潮资讯网披露的《关于孙公司拟在匈牙利投资建设乘用车大圆柱电池项目的公告》（公告编号：2023-097）。

4、2023 年 5 月 12 日，亿纬马来西亚与 PKL 签订谅解备忘录，亿纬马来西亚拟向 PKL 购买标的土地，在马来西亚建立锂电池制造厂。2023 年 6 月 8 日，亿纬马来西亚与 PKL 及其控股公司 G ＆ C UTAMA SDN BHD.就购买标的土地事宜签订购地协议。具体内容详见公司分别于 2022 年 5 月 12 日、2023 年 6 月 8 日公司在巨潮资讯网披露的《关于签订购地谅解备忘录暨孙公司在马来西亚投资建设圆柱锂电池制造项目的进展公告》（公告编号：2023-087）和《关于签订购地协议暨孙公司在马来西亚投资建设圆柱锂电池制造项目的进展公告》（公告编号：2023-098）。

5、2023 年 6 月 14 日，公司子公司亿纬动力与 Powin 签订附条件的电池产品采购协议，双方同意亿纬动力根据约定向 Powin 生产和交付 10GWh 方形磷酸铁锂电池。具体内容详见公司于 2023 年 6 月 14 日在巨潮资讯网披露的《关于子公司与 Powin 签订 10GWh 供货协议的公告》（公告编号：2023-101）。

6、公司全资孙公司 EBIL 持有思摩尔国际股份 1,901,520,000 股，于报告期收到现金分红款 247,197,600.00 港币。具体内容详见公司分别于 2023 年 6 月 19 日、2023 年 9 月 27 日在巨潮资讯网披露的《关于孙公司 EBIL 收到参股公司思摩尔国际现金分红的公告》（公告编号：2023-104）和《关于孙公司 EBIL 收到参股公司思摩尔国际现金分红的公告》（公告编号：2023-157）。

7、2023 年 9 月 5 日，公司召开第六届董事会第十九次会议审议通过了《关于孙公司拟与 Electrified Power、Daimler Truck、PACCAR 设立合资公司的议案》，同意公司全资孙公司亿纬美国与 Electrified Power、Daimler Truck 和 PACCAR 共同出资在美国设立合资公司，由合资公司投资建设电池产能。具体内容详见公司于 2023 年 9 月 6 日在巨潮资讯网披露的《关于孙公司拟与 ElectrifiedPower、Daimler Truck、PACCAR 设立合资公司及亿纬动力提供担保的公告》（公告编号：2023-143）。

8、2023 年 9 月 6 日，公司子公司亿纬动力与 Rimac 签署谅解备忘录。Rimac 定点亿纬动力在约定项目中批量生产和供应用于生产电动车电池的电池，并且亿纬动力已接受该定点。具体内容详见公司于 2023 年 9 月 7 日在巨潮资讯网披露的《关于子公司与 Rimac 签订谅解备忘录的公告》（公告编号：2023-144）。

9、公司子公司亿纬动力于报告期内收到 GM 的定点通知，亿纬动力将为 GM 提供汽车用的 12V 锂电池系统。具体内容详见公司于 2023 年 9 月 7 日在巨潮资讯网披露的《关于子公司收到 GM 定点通知的公告》（公告编号：2023-145）。

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	205,186,161	10.05%	0	0	0	-20,059,391	-20,059,391	185,126,770	9.05%
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	205,186,161	10.05%	0	0	0	-20,059,391	-20,059,391	185,126,770	9.05%
其中：境内法人持股	47,656,870	2.33%	0	0	0	0	0	47,656,870	2.33%
境内自然人持股	157,529,291	7.72%	0	0	0	-20,059,391	-20,059,391	137,469,900	6.72%
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	1,836,573,117	89.95%	3,962,219	0	0	20,059,391	24,021,610	1,860,594,727	90.95%
1、人民币普通股	1,836,573,117	89.95%	3,962,219	0	0	20,059,391	24,021,610	1,860,594,727	90.95%
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	2,041,759,278	100.00%	3,962,219	0	0	0	3,962,219	2,045,721,497	100.00%

股份变动的原因

☑适用 □不适用

（1）报告期内，公司第三期限制性股票激励计划第一个归属期可归属的 3,962,219 股限制性股票已完成归属，并于 2023 年 2 月 20 日上市流通。其中，董监高归属的该部分限制性股票按照其持有总数的 75%进行锁定。

（2）公司高管锁定股数按照董事、监事、高级管理人员持有股份总数的 75%重新核定。

（3）截至报告期末，公司离任董监高任期届满超过六个月，其所持公司股份全部解除限售。

股份变动的批准情况

☑适用 □不适用

2023 年 2 月 10 日，公司召开了第六届董事会第八次会议审议通过了《关于第三期限制性股票激励计划第一个归属期归属条件成就的的议案》。公司第三期限制性股票激励计划第一个归属期归属条件成就，归属数量为 3,962,219 股。

股份变动的过户情况

☑适用 □不适用

公司第三期限制性股票激励计划第一个归属期归属条件成就，公司于报告期内向 1,431 名激励对象定向发行 3,962,219 股第二类限制性股票，均已分别登记在各激励对象名下，上市流通日为 2023 年 2 月 20 日。

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

报告期内，公司股本由原来的 2,041,759,278 股增加至 2,045,721,497 股。

2023 年度，如按未变动前股本总数计算，基本每股收益 1.98 元，稀释每股收益 1.98 元，归属于公司普通股股东的每股净资产 17.01 元。以最新期末股本 2,045,721,497 股计算，基本每股收益 1.98 元，稀释每股收益 1.97 元，归属于公司普通股股东的每股净资产 16.98 元。

2022 年度，如按未变动前股本总数计算，基本每股收益 1.84 元，稀释每股收益 1.83 元，归属于公司普通股股东的每股净资产 14.90 元。以最新期末股本 2,045,721,497 股计算，基本每股收益 1.72 元，稀释每股收益 1.71 元，归属于公司普通股股东的每股净资产 14.87 元。

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	本期增加限售股数	本期解除限售股数	期末限售股数	限售原因	解除限售日期
骆锦红	63,542,494	0	0	63,542,494	首发后限售股	2025 年 12 月 8 日
刘金成	66,015,822	0	7,942,811	58,073,011	高管锁定股、首发后限售股	在任职期间每年可上市流通股份为上年末持股总数的 25%；首发后限售股解除限售上市流通日期 2025 年 12 月 8 日。
亿纬控股	47,656,870	0	0	47,656,870	首发后限售股	2025 年 12 月 8 日
刘建华	14,681,920	971,545	0	15,653,465	高管锁定股	在任职期间每年可上市流通股份为上年末持股总数的 25%。
艾新平	135,850	0	21,277	114,573	高管锁定股	在任职期间每年可上市流通股份为上年末持股总数的 25%。
桑田	56,907	0	8,565	48,342	高管锁定股	在任职期间每年可上市流通股份为上年末持股总数的 25%。
江敏	28,453	0	0	28,453	高管锁定股	在任职期间每年可上市流通股份为上年末持股总数的 25%。
黄国民	7,500	0	0	7,500	高管锁定股	在任职期间每年可上市流通股份为上年末持股总数的 25%。
陈卓瑛	0	2,062	0	2,062	高管锁定股	在任职期间每年可上市流通股份为上年末持股总数的 25%。
离任董监高	13,060,345	0	13,060,345	0	高管锁定股	截至 2023 年 4 月 28 日，离任董监高任期届满超过六个月，所持公司股份全部解锁。
合计	205,186,161	973,607	21,032,998	185,126,770	--	--

二、证券发行与上市情况

1、报告期内证券发行（不含优先股）情况

☑适用 □不适用

股票及其衍生证券名称	发行日期	发行价格（或利率）	发行数量	上市日期	获准上市交易数量	交易终止日期	披露索引	披露日期
股票类								
第三期限制性股票激励计划第一个归属期归属限制性股票	2023 年 02 月 20 日	75.84 元/股	3,962,219	2023 年 02 月 20 日	3,962,219		巨潮资讯网：关于第三期限制性股票激励计划第一个归属期归属结果暨股份上市提示性公告	2023 年 02 月 17 日

报告期内证券发行（不含优先股）情况的说明

公司于 2023 年 2 月 10 日召开的第六届董事会第八次会议、第六届监事会第八次会议审议通过了《关于第三期限制性股票激励计划第一个归属期归属条件成就的议案》，公司第三期限制性股票激励计划第一个归属期归属条件成就，公司于报告期内向 1,431 名激励对象定向发行 3,962,219 股第二类限制性股票，均已分别登记在各激励对象名下，上市流通日为 2023 年 2 月 20 日。具体内容详见公司于 2023 年 2 月 17 日在巨潮资讯网披露的《关于第三期限制性股票激励计划第一个归属期归属结果暨股份上市提示性公告》（公告编号：2023-032）。

2、公司股份总数及股东结构的变动、公司资产和负债结构的变动情况说明

☑适用 □不适用

因公司第三期限制性股票激励计划第一个归属期归属条件成就，公司于报告期内向 1,431 名激励对象定向发行 3,962,219 股第二类限制性股票，均已分别登记在各激励对象名下，上市流通日为 2023 年 2 月 20 日。报告期内，公司股本由原来的 2,041,759,278 股增加至 2,045,721,497 股。

3、现存的内部职工股情况

□适用 ☑不适用

三、股东和实际控制人情况

1、公司股东数量及持股情况

单位：股

报告期末普通股股东总数	163,002	年度报告披露日前上一月末普通股股东总数	162,129	报告期末表决权恢复的优先股股东总数（如有）	0	年度报告披露日前上一月末表决权恢复的优先股股东总数（如有）	0	持有特别表决权股份的股东总数（如有）	0

持股 5%以上的股东或前 10 名股东持股情况（不含通过转融通出借股份）

股东名称	股东性质	持股比例	报告期末持股数量	报告期内增减变动情况	持有有限售条件的股份数量	持有无限售条件的股份数量	质押、标记或冻结情况	
							股份状态	数量
西藏亿纬控股有限公司	境内非国有法人	32.02%	655,064,787	0	47,656,870	607,407,917	质押	350,850,000
骆锦红	境内自然人	4.04%	82,649,082	0	63,542,494	19,106,588	质押	13,400,000
刘金成	境内自然人	3.79%	77,430,681	0	58,073,011	19,357,670	质押	22,500,000
香港中央结算有限公司	境外法人	3.47%	70,947,411	-36,102,747	0	70,947,411	不适用	0

汇安基金－华能信托·博远惠诚集合资金信托计划－汇安基金－汇鑫 32 号单一资产管理计划	其他	1.45%	29,649,363	-200,200	0	29,649,363	不适用	0
中国建设银行股份有限公司－广发科技先锋混合型证券投资基金	其他	1.00%	20,371,351	6,237,475	0	20,371,351	不适用	0
刘建华	境内自然人	0.96%	19,575,893	0	15,653,465	3,922,428	不适用	0
中国工商银行股份有限公司－易方达创业板交易型开放式指数证券投资基金	其他	0.91%	18,701,252	12,148,629	0	18,701,252	不适用	0
中国民生银行股份有限公司－广发行业严选三年持有期混合型证券投资基金	其他	0.81%	16,625,447	4,098,200	0	16,625,447	不适用	0
东方证券股份有限公司－中庚价值先锋股票型证券投资基金	其他	0.75%	15,359,030	15,358,530	0	15,359,030	不适用	0

战略投资者或一般法人因配售新股成为前 10 名股东的情况（如有）	不适用
上述股东关联关系或一致行动的说明	上述股东中，刘金成、骆锦红为夫妇关系，且该二人分别持有公司第一大股东亿纬控股 50%股份。公司未知其余股东之间是否存在关联关系或一致行动。
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）	不适用

前 10 名无限售条件股东持股情况

股东名称	报告期末持有无限售条件股份数量	股份种类	
		股份种类	数量
西藏亿纬控股有限公司	607,407,917	人民币普通股	607,407,917
香港中央结算有限公司	70,947,411	人民币普通股	70,947,411
汇安基金－华能信托 博远惠诚集合资金信托计划－汇安基金－汇鑫 32 号单一资产管理计划	29,649,363	人民币普通股	29,649,363
中国建设银行股份有限公司－广发科技先锋混合型证券投资基金	20,371,351	人民币普通股	20,371,351
刘金成	19,357,670	人民币普通股	19,357,670
骆锦红	19,106,588	人民币普通股	19,106,588
中国工商银行股份有限公司－易方达创业板交易型开放式指数证券投资基金	18,794,852	人民币普通股	18,794,852
中国民生银行股份有限公司－广发行业严选三年持有期混合型证券投资基金	16,625,447	人民币普通股	16,625,447
东方证券股份有限公司－中庚价值先锋股票型证券投资基金	15,359,030	人民币普通股	15,359,030
中国工商银行股份有限公司－广发双擎升级混合型证券投资基金	14,672,012	人民币普通股	14,672,012

前 10 名无限售流通股股东之间，以及前 10 名无限售流通股股东和前 10 名股东之间关联关系或一致行动的说明	上述股东中，刘金成、骆锦红为夫妇关系，且该二人分别持有公司第一大股东西藏亿纬控股有限公司 50%股份。公司未知其余股东之间是否存在关联关系或一致行动。

参与融资融券业务股东情况说明	股东亿纬控股除通过普通证券账户持有 615,064,787 股外，还通过中信证券股份有限公司客户信用交易担保证券账户持有 40,000,000 股，实际合计持有 655,064,787 股；股东骆锦红除通过普通证券账户持有 78,499,909 股外，还通过东莞证券股份有限公司客户信用交易担保证券账户持有 4,149,173 股，实际合计持有 82,649,082 股。

前十名股东参与转融通业务出借股份情况

☑适用 □不适用

单位：股

前十名股东参与转融通出借股份情况								
股东名称（全称）	期初普通账户、信用账户持股		期初转融通出借股份且尚未归还		期末普通账户、信用账户持股		期末转融通出借股份且尚未归还	
	数量合计	占总股本的比例	数量合计	占总股本的比例	数量合计	占总股本的比例	数量合计	占总股本的比例
中国工商银行股份有限公司－易方达创业板交易型开放式指数证券投资基金	6,552,623	0.32%	1,776,900	0.09%	18,701,252	0.91%	93,600	0.00%

前十名股东较上期发生变化

☑适用 □不适用

单位：股

前十名股东较上期末发生变化情况					
股东名称（全称）	本报告期新增/退出	期末转融通出借股份且尚未归还数量		期末股东普通账户、信用账户持股及转融通出借股份且尚未归还的股份数量	
		数量合计	占总股本的比例	数量合计	占总股本的比例
中国工商银行股份有限公司－易方达创业板交易型开放式指数证券投资基金	新增	93,600	0.00%	18,794,852	0.92%

公司是否具有表决权差异安排

□适用 ☑不适用

公司前 10 名普通股股东、前 10 名无限售条件普通股股东在报告期内是否进行约定购回交易

□是 ☑否

公司前 10 名普通股股东、前 10 名无限售条件普通股股东在报告期内未进行约定购回交易。

2、公司控股股东情况

控股股东性质：自然人控股

控股股东类型：法人

控股股东名称	法定代表人/单位负责人	成立日期	组织机构代码	主要经营业务
西藏亿纬控股有限公司	骆锦红	2003 年 02 月 20 日	91441300747084919Q	科技项目孵化、科技成果转化；受托管理创业投资基金（不含公募基金；不得参与发起或管理公募或私募证券投资基金、投资金融衍生品；不得从事房地产和担保业务；不得以公开方式募集资金、吸收公众存款、发放贷款；不得从事证券、期货类投资；不得公开交易证券类投资产品或金融衍生产品；不得经营金融产品、理财产品和相关衍生业务。）房地产开发经营，建筑工程，进出口贸易。【依法须经批准的项目，经相关部门批准后方可开展经营活动。】

控股股东报告期内变更

□适用 ☑不适用

公司报告期控股股东未发生变更。

3、公司实际控制人及其一致行动人

实际控制人性质：境内自然人

实际控制人类型：自然人

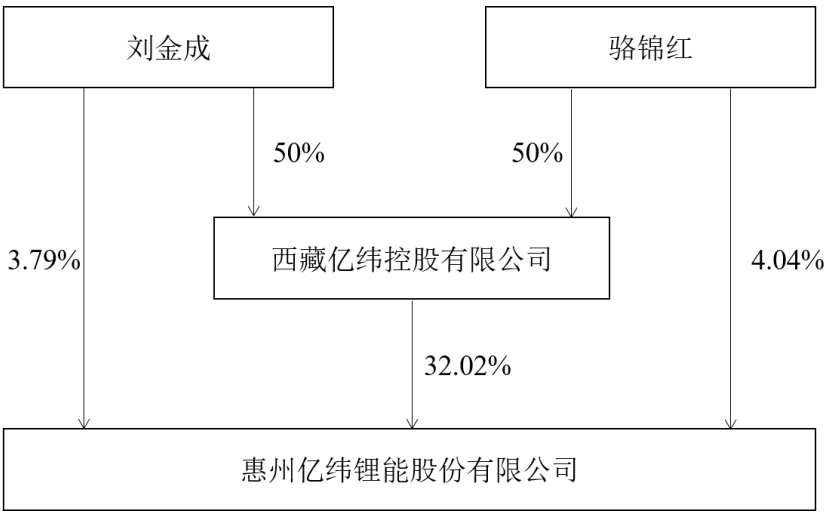
实际控制人姓名	与实际控制人关系	国籍	是否取得其他国家或地区居留权
刘金成	本人	中国	否
骆锦红	本人	中国	否
主要职业及职务	1、刘金成先生，中国国籍，无境外永久居留权，1964 年出生，任公司董事长。 2、骆锦红女士，中国国籍，无境外永久居留权，1967 年出生，任亿纬控股执行董事。		
过去 10 年曾控股的境内外上市公司情况	公司实际控制人刘金成、骆锦红目前未控股其他境内外上市公司。		

实际控制人报告期内变更

□适用 ☑不适用

公司报告期实际控制人未发生变更。

公司与实际控制人之间的产权及控制关系的方框图



实际控制人通过信托或其他资产管理方式控制公司

□适用 ☑不适用

4、公司控股股东或第一大股东及其一致行动人累计质押股份数量占其所持公司股份数量比例达到 80%

□适用 ☑不适用

5、其他持股在 10%以上的法人股东

□适用 ☑不适用

6、控股股东、实际控制人、重组方及其他承诺主体股份限制减持情况

□适用 ☑不适用

四、股份回购在报告期的具体实施情况

股份回购的实施进展情况

☑适用 □不适用

方案披露时间	拟回购股份数量（股）	占总股本的比例	拟回购金额（万元）	拟回购期间	回购用途	已回购数量（股）	已回购数量占股权激励计划所涉及的标的股票的比例（如有）
2023 年 08 月 24 日	按照回购股份价格上限人民币 85.31 元/股计算，预计回购股份数量为 1,758,293 股至 3,516,586 股	占回购方案披露日公司总股本 2,045,721,497 股的比例为 0.09%至 0.17%	不低于人民币 15,000 万元且不超过人民币 30,000 万元（均含本数）	自公司董事会审议通过本次回购股份方案之日起不超过 12 个月	本次回购的股份将用于实施员工持股计划或股权激励	3,189,561	

采用集中竞价交易方式减持回购股份的实施进展情况

□适用 ☑不适用

第八节 优先股相关情况

□适用 ☑不适用

报告期公司不存在优先股。

第九节 债券相关情况

□适用 ☑不适用

第十节 财务报告

一、审计报告

审计意见类型	标准的无保留意见
审计报告签署日期	2024 年 04 月 19 日
审计机构名称	容诚会计师事务所（特殊普通合伙）
审计报告文号	容诚审字[2024]200Z0153 号
注册会计师姓名	沈重、毛才玉

审计报告正文

惠州亿纬锂能股份有限公司全体股东：

一、审计意见

我们审计了惠州亿纬锂能股份有限公司（以下简称“亿纬锂能公司”）财务报表，包括 2023 年 12 月 31 日的合并及母公司资产负债表，2023 年度的合并及母公司利润表、合并及母公司现金流量表、合并及母公司所有者权益变动表以及相关合并财务报表附注。

我们认为，后附的财务报表在所有重大方面按照企业会计准则的规定编制，公允反映了亿纬锂能公司 2023 年 12 月 31 日的合并及母公司财务状况以及 2023 年度的合并及母公司经营成果和现金流量。

二、形成审计意见的基础

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。按照中国注册会计师职业道德守则，我们独立于亿纬锂能公司，并履行了职业道德方面的其他责任。我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

三、关键审计事项

关键审计事项是我们根据职业判断，认为对本期财务报表审计最为重要的事项。这些事项的应对以对财务报表整体进行审计并形成审计意见为背景，我们不对这些事项单独发表意见。

（一）收入确认

1、事项描述

亿纬锂能公司及其子公司（以下简称“公司”）主要从事消费电池（包括锂原电池、小型锂离子电池、圆柱电池）、动力电池（包括新能源汽车电池及其电池系统）和储能电池的研发、生产和销售。2023 年度，公司销售确认的主营业务收入为人民币 4,868,619.95 万元。

相关信息披露参见财务报表附注五之 37、附注七之 61。

由于收入是公司的关键业绩指标之一，从而存在管理层为了达到特定目标或期望而操纵收入确认时点的固有风险，我们将公司收入确认识别为关键审计事项。

2、审计应对

我们对收入确认实施的相关程序主要包括：

（1）了解和评价管理层与收入确认相关的关键内部控制的设计和运行有效性；

（2）选取样本检查销售合同，识别与商品所有权上的风险和报酬转移相关的合同条款与条件，评价公司的收入确认时点是否符合企业会计准则的要求；

（3）结合产品类型对收入以及毛利情况执行分析，判断本期收入金额是否出现异常波动的情况；

（4）对本年记录的收入交易选取样本，核对销售合同或订单、出库单、物流单、签收单、对账单及发票，评价相关

收入确认是否符合公司收入确认的会计政策；

（5）在本年记录的收入交易中选取样本，对收入执行函证程序，确认收入的真实性；

（6）就资产负债表日前后记录的收入交易，选取样本，核对出库单、签收单及其他支持性文件，以评价收入是否被记录于恰当的会计期间；

（7）检查本年度重大或满足其他特定风险标准的与收入确认相关的手工会计分录的相关支持性文件。

（二）应收账款预期信用损失的计量

1、事项描述

截至 2023 年 12 月 31 日，亿纬锂能公司合并报表所列示的应收账款账面余额为 1,317,652.28 万元，应收账款坏账准备 74,898.90 万元。

应收账款坏账准备余额反映了管理层在资产负债表日对预期信用损失做出的最佳估计。在估计时，管理层需要考虑以前年度的信用违约记录，回款率，实施判断以估计债务人的资信状况以及前瞻性经济指标。上述事项涉及重大会计估计和管理层的判断，且应收账款预期信用损失对于财务报表具有重要性，因此我们将应收账款预期信用损失的计量确定为关键审计事项。

2、审计应对

（1）对亿纬锂能公司信用政策，应收账款管理相关内部控制的设计和运行有效性进行评估和测试；

（2）检查了预期信用损失的计量模型，评估了模型中重大假设和关键参数的合理性以及信用风险组合划分方法的恰当性；

（3）通过选取检查各个组合内客户的信用记录、历史付款记录、期后回款并考虑前瞻性信息等因素，评估了管理层对整个存续期信用损失预计的适当性；

（4）抽样检查了预期信用损失模型的关键数据，包括历史数据，以评估其完整性及准确性；

（5）对报告期内客户选取样本对其余额实施了函证程序，核实其准确性。

四、其他信息

亿纬锂能公司管理层（以下简称“管理层”）对其他信息负责。其他信息包括亿纬锂能公司 2023 年度报告中涵盖的信息，但不包括财务报表和我们的审计报告。

我们对财务报表发表的审计意见不涵盖其他信息，我们也不对其他信息发表任何形式的鉴证结论。

结合我们对财务报表的审计，我们的责任是阅读其他信息，在此过程中，考虑其他信息是否与财务报表或我们在审计过程中了解到的情况存在重大不一致或者似乎存在重大错报。

基于我们已执行的工作，如果我们确定其他信息存在重大错报，我们应当报告该事实。在这方面，我们无任何事项需要报告。

五、管理层和治理层对财务报表的责任

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

在编制财务报表时，管理层负责评估亿纬锂能公司的持续经营能力，披露与持续经营相关的事项（如适用），并运用持续经营假设，除非管理层计划清算亿纬锂能公司、终止运营或别无其他现实的选择。

治理层负责监督亿纬锂能公司的财务报告过程。

六、注册会计师对财务报表审计的责任

我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。

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

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

（2）了解与审计相关的内部控制，以设计恰当的审计程序。

（3）评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

（4）对管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能导致对亿纬锂能公司持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致亿纬锂能公司不能持续经营。

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

（6）就亿纬锂能公司中实体或业务活动的财务信息获取充分、适当的审计证据，以对财务报表发表审计意见。我们负责指导、监督和执行集团审计，并对审计意见承担全部责任。

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

我们还就已遵守与独立性相关的职业道德要求向治理层提供声明，并与治理层沟通可能被合理认为影响我们独立性的所有关系和其他事项，以及相关的防范措施（如适用）。

从与治理层沟通过的事项中，我们确定哪些事项对本期财务报表审计最为重要，因而构成关键审计事项。我们在审计报告中描述这些事项，除非法律法规禁止公开披露这些事项，或在极少数情形下，如果合理预期在审计报告中沟通某事项造成的负面后果超过在公众利益方面产生的益处，我们确定不应在审计报告中沟通该事项。

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：惠州亿纬锂能股份有限公司

单位：元

项目	2023 年 12 月 31 日	2023 年 1 月 1 日
流动资产：		
货币资金	10,506,208,550.05	8,978,705,396.83
结算备付金		
拆出资金		
交易性金融资产	3,152,615,500.00	3,360,354,460.00
衍生金融资产		
应收票据	1,767,866,336.62	1,430,289,302.73
应收账款	12,427,533,747.50	9,410,805,918.42
应收款项融资	968,382,943.94	1,117,567,323.99
预付款项	233,047,244.39	2,040,289,822.83

应收保费		
应收分保账款		
应收分保合同准备金		
其他应收款	141,822,497.45	936,313,722.45
其中：应收利息		
应收股利		
买入返售金融资产		
存货	6,316,007,223.39	8,587,981,243.08
合同资产	222,322,609.40	190,559,680.39
持有待售资产		
一年内到期的非流动资产		
其他流动资产	1,050,629,745.54	804,227,917.08
流动资产合计	36,786,436,398.28	36,857,094,787.80
非流动资产：		
发放贷款和垫款		
债权投资	1,689,305,990.12	1,585,402,584.43
其他债权投资	10,754,572.92	11,452,959.44
长期应收款		
长期股权投资	14,410,652,020.47	11,504,510,686.88
其他权益工具投资	331,690,450.04	336,362,944.43
其他非流动金融资产		
投资性房地产		
固定资产	21,747,908,175.39	10,856,835,580.11
在建工程	14,053,075,716.65	13,297,628,626.06
生产性生物资产		
油气资产		
使用权资产	95,008,845.38	72,328,304.95
无形资产	1,895,626,149.89	1,311,491,390.67
开发支出	101,028,427.24	105,468,492.50
商誉	65,798,821.25	65,798,821.25
长期待摊费用	389,121,788.93	422,387,844.40
递延所得税资产	1,168,280,218.76	939,812,975.85
其他非流动资产	1,610,650,423.39	6,271,237,182.91
非流动资产合计	57,568,901,600.43	46,780,718,393.88

资产总计	94,355,337,998.71	83,637,813,181.68
流动负债：		
短期借款	1,120,974,369.36	1,294,408,888.53
向中央银行借款		
拆入资金		
交易性金融负债		
衍生金融负债	705,050.00	
应付票据	6,198,257,151.45	10,744,841,668.83
应付账款	23,987,365,900.99	14,540,759,319.86
预收款项		
合同负债	397,395,558.88	966,969,893.47
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	673,065,141.93	604,799,167.71
应交税费	211,697,567.29	152,375,789.42
其他应付款	23,892,729.71	67,747,930.93
其中：应付利息		
应付股利		
应付手续费及佣金		
应付分保账款		
持有待售负债		
一年内到期的非流动负债	4,044,938,402.59	2,702,256,542.51
其他流动负债	1,233,691,437.37	1,110,395,321.65
流动负债合计	37,891,983,309.57	32,184,554,522.91
非流动负债：		
保险合同准备金		
长期借款	14,000,794,012.99	13,837,225,096.88
应付债券	2,456,852,595.77	2,408,081,997.96
其中：优先股		
永续债		
租赁负债	67,524,196.06	38,232,127.87
长期应付款	342,141,281.50	804,366,486.10

长期应付职工薪酬		
预计负债		
递延收益	983,593,003.57	739,010,975.43
递延所得税负债	607,181,977.93	466,162,449.19
其他非流动负债		
非流动负债合计	18,458,087,067.82	18,293,079,133.43
负债合计	56,350,070,377.39	50,477,633,656.34
所有者权益：		
股本	2,045,721,497.00	2,041,759,278.00
其他权益工具		
其中：优先股		
永续债		
资本公积	18,562,392,295.80	17,881,960,783.24
减：库存股	323,402,938.72	249,890,029.54
其他综合收益	-163,704,673.10	-135,484,868.35
专项储备		
盈余公积	456,483,441.81	430,122,108.28
一般风险准备		
未分配利润	14,155,374,049.31	10,444,983,355.86
归属于母公司所有者权益合计	34,732,863,672.10	30,413,450,627.49
少数股东权益	3,272,403,949.22	2,746,728,897.85
所有者权益合计	38,005,267,621.32	33,160,179,525.34
负债和所有者权益总计	94,355,337,998.71	83,637,813,181.68

法定代表人：刘金成　　主管会计工作负责人：江敏　　会计机构负责人：江敏

2、母公司资产负债表

单位：元

项目	2023 年 12 月 31 日	2023 年 1 月 1 日
流动资产：		
货币资金	3,780,519,805.12	4,372,611,140.10
交易性金融资产	1,541,026,000.00	3,150,000,000.00
衍生金融资产		
应收票据	330,491,663.10	294,308,018.07
应收账款	2,228,021,710.73	2,019,881,452.14

应收款项融资	307,477,438.60	404,623,410.12
预付款项	584,517,448.28	1,994,060,574.38
其他应收款	1,604,640,038.02	7,032,091,908.92
其中：应收利息		
应收股利		
存货	1,004,371,245.71	1,494,204,607.81
合同资产	16,759,979.93	13,610,908.76
持有待售资产		
一年内到期的非流动资产		
其他流动资产	52,310,294.15	102,653,971.58
流动资产合计	11,450,135,623.64	20,878,045,991.88
非流动资产：		
债权投资		
其他债权投资	10,754,572.92	11,452,959.44
长期应收款		
长期股权投资	17,319,742,957.86	8,151,725,013.27
其他权益工具投资	264,590,450.04	271,362,944.43
其他非流动金融资产		
投资性房地产		
固定资产	2,256,058,990.72	1,880,971,971.06
在建工程	188,959,354.82	667,946,765.91
生产性生物资产		
油气资产		
使用权资产	17,104,413.51	19,327,447.83
无形资产	414,558,392.63	271,742,954.54
开发支出	51,826,517.85	50,141,945.59
商誉		
长期待摊费用	24,261,376.54	21,535,517.08
递延所得税资产	289,867,250.53	280,102,492.39
其他非流动资产	111,565,830.62	263,490,908.41
非流动资产合计	20,949,290,108.04	11,889,800,919.95
资产总计	32,399,425,731.68	32,767,846,911.83
流动负债：		
短期借款	368,644,268.94	399,527,666.32

交易性金融负债		
衍生金融负债	705,050.00	
应付票据	1,929,752,669.51	4,132,618,646.68
应付账款	3,211,174,199.07	2,029,855,735.98
预收款项		
合同负债	124,468,012.31	337,326,195.75
应付职工薪酬	198,925,104.43	180,078,286.85
应交税费	10,328,960.54	13,243,957.82
其他应付款	3,744,320.28	6,934,581.59
其中：应付利息		
应付股利		
持有待售负债		
一年内到期的非流动负债	1,873,036,960.36	1,243,616,071.59
其他流动负债	172,982,959.52	156,610,714.13
流动负债合计	7,893,762,504.96	8,499,811,856.71
非流动负债：		
长期借款	4,537,542,125.37	4,746,045,233.03
应付债券		
其中：优先股		
永续债		
租赁负债	17,026,136.82	18,392,931.05
长期应付款	40,583,824.61	180,406,697.28
长期应付职工薪酬		
预计负债		
递延收益	241,505,325.17	258,812,370.37
递延所得税负债	96,927,554.30	91,885,007.08
其他非流动负债		
非流动负债合计	4,933,584,966.27	5,295,542,238.81
负债合计	12,827,347,471.23	13,795,354,095.52
所有者权益：		
股本	2,045,721,497.00	2,041,759,278.00
其他权益工具		
其中：优先股		
永续债		

资本公积	14,524,887,711.08	13,788,642,609.21
减：库存股	323,402,938.72	249,890,029.54
其他综合收益	-134,571,209.88	-130,693,754.54
专项储备		
盈余公积	456,483,441.81	430,122,108.28
未分配利润	3,002,959,759.16	3,092,552,604.90
所有者权益合计	19,572,078,260.45	18,972,492,816.31
负债和所有者权益总计	32,399,425,731.68	32,767,846,911.83

3、合并利润表

单位：元

项目	2023 年度	2022 年度
一、营业总收入	48,783,587,175.86	36,303,947,808.53
其中：营业收入	48,783,587,175.86	36,303,947,808.53
利息收入		
已赚保费		
手续费及佣金收入		
二、营业总成本	45,778,774,491.15	34,710,961,824.96
其中：营业成本	40,473,296,810.60	30,338,440,631.84
利息支出		
手续费及佣金支出		
退保金		
赔付支出净额		
提取保险责任合同准备金净额		
保单红利支出		
分保费用		
税金及附加	158,131,923.78	111,956,171.12
销售费用	648,571,215.45	513,296,646.40
管理费用	1,567,989,084.47	1,447,120,166.53
研发费用	2,731,636,997.69	2,153,135,535.70
财务费用	199,148,459.16	147,012,673.37
其中：利息费用	479,146,473.41	398,476,978.53
利息收入	200,305,519.69	73,721,350.26
加：其他收益	1,778,145,931.80	1,021,110,757.04

投资收益（损失以“-”号填列）	608,504,365.77	1,241,740,039.49
其中：对联营企业和合营企业的投资收益	666,830,997.55	1,376,552,497.73
以摊余成本计量的金融资产终止确认收益		
汇兑收益（损失以“-”号填列）		
净敞口套期收益（损失以“-”号填列）		
公允价值变动收益（损失以“-”号填列）	12,364,240.00	-13,401,940.00
信用减值损失（损失以“-”号填列）	-178,702,007.30	-197,767,001.10
资产减值损失（损失以“-”号填列）	-364,914,398.25	-126,256,131.07
资产处置收益（损失以“-”号填列）	-14,472,275.27	-6,478,676.86
三、营业利润（亏损以“-”号填列）	4,845,738,541.46	3,511,933,031.07
加：营业外收入	12,206,662.46	5,707,547.71
减：营业外支出	29,157,895.21	19,515,226.28
四、利润总额（亏损总额以“-”号填列）	4,828,787,308.71	3,498,125,352.50
减：所得税费用	308,521,375.38	-173,768,695.33
五、净利润（净亏损以“-”号填列）	4,520,265,933.33	3,671,894,047.83
（一）按经营持续性分类		
1.持续经营净利润（净亏损以“-”号填列）	4,520,265,933.33	3,671,894,047.83
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	4,050,174,699.52	3,508,963,827.40
2.少数股东损益	470,091,233.81	162,930,220.43
六、其他综合收益的税后净额	-28,219,804.75	-72,837,802.43
归属母公司所有者的其他综合收益的税后净额	-28,219,804.75	-72,837,802.43
（一）不能重分类进损益的其他综合收益	-2,584,825.05	-68,978,411.84
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	-2,584,825.05	-68,978,411.84
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	-25,634,979.70	-3,859,390.59
1.权益法下可转损益的其他综合收益	-24,354,338.66	-4,798,606.11
2.其他债权投资公允价值变动	-593,628.54	939,215.52
3.金融资产重分类计入其他综合收益的金额		
4.其他债权投资信用减值准备		

5.现金流量套期储备	-687,012.50	
6.外币财务报表折算差额		
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	4,492,046,128.58	3,599,056,245.40
归属于母公司所有者的综合收益总额	4,021,954,894.77	3,436,126,024.97
归属于少数股东的综合收益总额	470,091,233.81	162,930,220.43
八、每股收益		
（一）基本每股收益	1.98	1.84
（二）稀释每股收益	1.97	1.83

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：0.00 元。

法定代表人：刘金成　　主管会计工作负责人：江敏　　会计机构负责人：江敏

4、母公司利润表

单位：元

项目	2023 年度	2022 年度
一、营业收入	9,260,657,669.29	10,881,636,270.54
减：营业成本	7,290,367,732.87	8,973,100,229.76
税金及附加	32,098,541.58	53,654,961.26
销售费用	152,259,511.84	111,745,000.62
管理费用	537,610,922.46	805,868,238.29
研发费用	806,558,373.24	527,296,411.33
财务费用	155,321,029.81	-18,225,222.53
其中：利息费用	212,605,353.99	198,478,400.03
利息收入	67,541,747.89	38,551,838.75
加：其他收益	72,805,385.18	31,234,738.94
投资收益（损失以“-”号填列）	-90,604,906.12	377,047,489.49
其中：对联营企业和合营企业的投资收益	-163,537,758.52	459,750,117.15
以摊余成本计量的金融资产终止确认收益（损失以“-”号填列）		
净敞口套期收益（损失以“-”号填列）		
公允价值变动收益（损失以“-”号填列）	1,129,200.00	-11,791,400.00
信用减值损失（损失以“-”号填列）	796,204.12	70,917,511.86
资产减值损失（损失以“-”号填列）	-4,062,208.35	-281,212.34

资产处置收益（损失以“-”号填列）	-14,894,599.79	-6,342,414.25
二、营业利润（亏损以“-”号填列）	251,610,632.53	888,981,365.51
加：营业外收入	1,229,352.20	2,833,791.25
减：营业外支出	8,944,025.14	11,728,213.17
三、利润总额（亏损总额以“-”号填列）	243,895,959.59	880,086,943.59
减：所得税费用	-6,295,200.74	-34,828,970.68
四、净利润（净亏损以“-”号填列）	250,191,160.33	914,915,914.27
（一）持续经营净利润（净亏损以“-”号填列）	250,191,160.33	914,915,914.27
（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	-3,877,455.34	-68,039,196.32
（一）不能重分类进损益的其他综合收益	-2,584,825.05	-68,978,411.84
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	-2,584,825.05	-68,978,411.84
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	-1,292,630.29	939,215.52
1.权益法下可转损益的其他综合收益	-11,989.25	
2.其他债权投资公允价值变动	-593,628.54	939,215.52
3.金融资产重分类计入其他综合收益的金额		
4.其他债权投资信用减值准备		
5.现金流量套期储备	-687,012.50	
6.外币财务报表折算差额		
7.其他		
六、综合收益总额	246,313,704.99	846,876,717.95
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 年度	2022 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	33,797,388,507.16	26,640,259,228.17

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	1,598,004,111.48	1,995,931,925.04
收到其他与经营活动有关的现金	2,065,110,943.29	1,631,275,136.85
经营活动现金流入小计	37,460,503,561.93	30,267,466,290.06
购买商品、接受劳务支付的现金	22,648,658,889.26	22,107,111,199.23
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	4,184,065,948.54	2,942,142,997.96
支付的各项税费	769,832,090.28	577,002,567.78
支付其他与经营活动有关的现金	1,181,686,872.73	1,780,989,516.94
经营活动现金流出小计	28,784,243,800.81	27,407,246,281.91
经营活动产生的现金流量净额	8,676,259,761.12	2,860,220,008.15
二、投资活动产生的现金流量：		
收回投资收到的现金	32,750,000.00	267,088,599.78
取得投资收益收到的现金	337,977,187.02	459,548,388.33
处置固定资产、无形资产和其他长期资产收回的现金净额	4,537,852.71	2,522,037.87
处置子公司及其他营业单位收到的现金净额		
收到其他与投资活动有关的现金	1,210,222,317.31	
投资活动现金流入小计	1,585,487,357.04	729,159,025.98
购建固定资产、无形资产和其他长期资产支付的现金	5,003,496,399.02	13,835,218,397.25
投资支付的现金	2,503,065,325.00	2,745,409,948.00

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		
支付其他与投资活动有关的现金		4,065,776,043.05
投资活动现金流出小计	7,506,561,724.02	20,646,404,388.30
投资活动产生的现金流量净额	-5,921,074,366.98	-19,917,245,362.32
三、筹资活动产生的现金流量：		
吸收投资收到的现金	307,859,788.96	9,109,410,297.24
其中：子公司吸收少数股东投资收到的现金	7,690,000.00	132,310,000.00
取得借款收到的现金	7,053,937,709.87	12,965,155,365.63
收到其他与筹资活动有关的现金	85,000,000.00	3,456,990,000.00
筹资活动现金流入小计	7,446,797,498.83	25,531,555,662.87
偿还债务支付的现金	5,599,034,623.96	2,994,663,562.35
分配股利、利润或偿付利息支付的现金	1,073,719,894.53	758,000,612.99
其中：子公司支付给少数股东的股利、利润		
支付其他与筹资活动有关的现金	743,004,234.73	3,657,702,219.85
筹资活动现金流出小计	7,415,758,753.22	7,410,366,395.19
筹资活动产生的现金流量净额	31,038,745.61	18,121,189,267.68
四、汇率变动对现金及现金等价物的影响	-92,031,577.31	42,486,691.30
五、现金及现金等价物净增加额	2,694,192,562.44	1,106,650,604.81
加：期初现金及现金等价物余额	7,208,888,913.39	6,102,238,308.58
六、期末现金及现金等价物余额	9,903,081,475.83	7,208,888,913.39

6、母公司现金流量表

单位：元

项目	2023 年度	2022 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	7,933,470,532.74	10,775,644,394.45
收到的税费返还	236,247,633.04	523,843,360.20
收到其他与经营活动有关的现金	3,288,407,498.85	4,019,585,638.74
经营活动现金流入小计	11,458,125,664.63	15,319,073,393.39
购买商品、接受劳务支付的现金	5,239,594,469.86	8,432,179,060.66
支付给职工以及为职工支付的现金	1,062,192,848.76	734,953,505.36
支付的各项税费	35,159,781.86	98,117,708.31
支付其他与经营活动有关的现金	3,008,849,019.48	9,971,321,624.25

经营活动现金流出小计	9,345,796,119.96	19,236,571,898.58
经营活动产生的现金流量净额	2,112,329,544.67	-3,917,498,505.19
二、投资活动产生的现金流量：		
收回投资收到的现金	29,700,000.00	264,038,599.78
取得投资收益收到的现金	86,565,781.26	1,555,209.90
处置固定资产、无形资产和其他长期资产收回的现金净额	6,348,070.92	11,235,712.58
处置子公司及其他营业单位收到的现金净额		
收到其他与投资活动有关的现金	1,817,583,561.64	
投资活动现金流入小计	1,940,197,413.82	276,829,522.26
购建固定资产、无形资产和其他长期资产支付的现金	344,688,829.20	471,676,179.89
投资支付的现金	4,115,573,020.00	1,942,052,748.00
取得子公司及其他营业单位支付的现金净额		
支付其他与投资活动有关的现金		3,150,000,000.00
投资活动现金流出小计	4,460,261,849.20	5,563,728,927.89
投资活动产生的现金流量净额	-2,520,064,435.38	-5,286,899,405.63
三、筹资活动产生的现金流量：		
吸收投资收到的现金	300,169,788.96	8,976,928,123.42
取得借款收到的现金	2,953,837,542.95	3,415,201,958.76
收到其他与筹资活动有关的现金		117,000,000.00
筹资活动现金流入小计	3,254,007,331.91	12,509,130,082.18
偿还债务支付的现金	2,454,556,339.86	830,957,190.83
分配股利、利润或偿付利息支付的现金	539,483,257.30	458,658,527.25
支付其他与筹资活动有关的现金	247,311,422.53	362,339,259.28
筹资活动现金流出小计	3,241,351,019.69	1,651,954,977.36
筹资活动产生的现金流量净额	12,656,312.22	10,857,175,104.82
四、汇率变动对现金及现金等价物的影响	-7,479,076.76	-15,002,390.34
五、现金及现金等价物净增加额	-402,557,655.25	1,637,774,803.66
加：期初现金及现金等价物余额	4,019,068,698.24	2,381,293,894.58
六、期末现金及现金等价物余额	3,616,511,042.99	4,019,068,698.24

7、合并所有者权益变动表

本期金额

单位：元

项目	2023 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	2,041,759,278.00				17,881,960,783.24	249,890,029.54	-135,484,868.35		430,122,108.28		10,444,983,355.86		30,413,450,627.49	2,746,728,897.85	33,160,179,525.34
加：会计政策变更															
前期差错更正															
其他															
二、本年期初余额	2,041,759,278.00				17,881,960,783.24	249,890,029.54	-135,484,868.35		430,122,108.28		10,444,983,355.86		30,413,450,627.49	2,746,728,897.85	33,160,179,525.34
三、本期增减变动金额（减少以“-”号填列）	3,962,219.00				680,431,512.56	73,512,909.18	-28,219,804.75		26,361,333.53		3,710,390,693.45		4,319,413,044.61	525,675,051.37	4,845,088,095.98
（一）综合收益总额							-28,219,804.75				4,050,174,699.52		4,021,954,894.77	470,091,233.81	4,492,046,128.58
（二）所有者投入和减少资本	3,962,219.00				681,852,392.02	73,512,909.18							612,301,701.84	55,583,817.56	667,885,519.40
1.所有者投入的普通股	3,962,219.00				272,835,932.52	73,512,909.18							203,285,242.34	7,690,000.00	210,975,242.34
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					456,910,277.06								456,910,277.06		456,910,277.06
4.其他					-47,893,817.56								-47,893,817.56	47,893,817.56	
（三）利润分配									25,019,116.03		-351,863,963.55		-326,844,847.52		-326,844,847.52
1.提取盈余公积									25,019,116.03		-25,019,116.03				
2.提取一般风险准备															
3.对所有者（或股东）的分配											-326,844,847.52		-326,844,847.52		-326,844,847.52
4.其他															
（四）所有者权益内部结转															
1.资本公积转增资本（或股本）															
2.盈余公积转增资本（或股本）															
3.盈余公积弥补亏损															

4.设定受益计划变动额结转留存收益															
5.其他综合收益结转留存收益															
6.其他															
（五）专项储备															
1.本期提取															
2.本期使用															
（六）其他					-1,420,879.46				1,342,217.50		12,079,957.48		12,001,295.52		12,001,295.52
四、本期期末余额	2,045,721,497.00				18,562,392,295.80	323,402,938.72	-163,704,673.10		456,483,441.81		14,155,374,049.31		34,732,863,672.10	3,272,403,949.22	38,005,267,621.32

上期金额

单位：元

项目	2022 年度														
	归属于母公司所有者权益													少数股东权益	所有者权益合计
	股本	其他权益工具			资本公积	减：库存股	其他综合收益	专项储备	盈余公积	一般风险准备	未分配利润	其他	小计		
		优先股	永续债	其他											
一、上年期末余额	1,898,272,420.00				8,479,646,750.17		-62,647,065.92		333,555,277.06		7,285,338,868.57		17,934,166,249.88	2,453,582,054.52	20,387,748,304.40
加：会计政策变更															
前期差错更正															
其他															
二、本年期初余额	1,898,272,420.00				8,479,646,750.17		-62,647,065.92		333,555,277.06		7,285,338,868.57		17,934,166,249.88	2,453,582,054.52	20,387,748,304.40
三、本期增减变动金额（减少以“-”号填列）	143,486,858.00				9,402,314,033.07	249,890,029.54	-72,837,802.43		96,566,831.22		3,159,644,487.29		12,479,284,377.61	293,146,843.33	12,772,431,220.94
（一）综合收益总额							-22,085,404.60				3,508,963,827.40		3,486,878,422.80	162,930,220.43	3,649,808,643.23
（二）所有者投入和减少资本	143,486,858.00				9,454,725,911.75	249,890,029.54							9,348,322,740.21	130,216,622.90	9,478,539,363.11
1.所有者投入的普通股	143,486,858.00				8,834,037,548.80	249,890,029.54							8,727,634,377.26	132,310,000.00	8,859,944,377.26
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					624,794,985.85								624,794,985.85		624,794,985.85

4.其他					-4,106,622.90								-4,106,622.90	-2,093,377.10	-6,200,000.00
（三）利润分配									91,491,591.43		-394,996,498.15		-303,504,906.72		-303,504,906.72
1.提取盈余公积									91,491,591.43		-91,491,591.43				
2.提取一般风险准备															
3.对所有者（或股东）的分配											-303,504,906.72		-303,504,906.72		-303,504,906.72
4.其他															
（四）所有者权益内部结转							-50,752,397.83		5,075,239.79		45,677,158.04				
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							-50,752,397.83		5,075,239.79		45,677,158.04				
6.其他															
（五）专项储备															
1.本期提取															
2.本期使用															
（六）其他					-52,411,878.68								-52,411,878.68		-52,411,878.68
四、本期期末余额	2,041,759,278.00				17,881,960,783.24	249,890,029.54	-135,484,868.35		430,122,108.28		10,444,983,355.86		30,413,450,627.49	2,746,728,897.85	33,160,179,525.34

8、母公司所有者权益变动表

本期金额

单位：元

项目	2023 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	2,041,759,278.00				13,788,642,609.21	249,890,029.54	-130,693,754.54		430,122,108.28	3,092,552,604.90		18,972,492,816.31

加：会计政策变更												
前期差错更正												
其他												
二、本年期初余额	2,041,759,278.00				13,788,642,609.21	249,890,029.54	-130,693,754.54		430,122,108.28	3,092,552,604.90		18,972,492,816.31
三、本期增减变动金额（减少以“-”号填列）	3,962,219.00				736,245,101.87	73,512,909.18	-3,877,455.34		26,361,333.53	-89,592,845.74		599,585,444.14
（一）综合收益总额							-3,877,455.34			250,191,160.33		246,313,704.99
（二）所有者投入和减少资本	3,962,219.00				729,243,957.71	73,512,909.18						659,693,267.53
1.所有者投入的普通股	3,962,219.00				272,835,932.52	73,512,909.18						203,285,242.34
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					456,910,277.06							456,910,277.06
4.其他					-502,251.87							-502,251.87
（三）利润分配									25,019,116.03	-351,863,963.55		-326,844,847.52
1.提取盈余公积									25,019,116.03	-25,019,116.03		
2.对所有者（或股东）的分配										-326,844,847.52		-326,844,847.52
3.其他												
（四）所有者权益内部结转												
1.资本公积转增资本（或股本）												
2.盈余公积转增资本（或股本）												
3.盈余公积弥补亏损												
4.设定受益计划变动额结转留存收益												
5.其他综合收益结转留存收益												
6.其他												
（五）专项储备												
1.本期提取												
2.本期使用												
（六）其他					7,001,144.16				1,342,217.50	12,079,957.48		20,423,319.14
四、本期期末余额	2,045,721,497.00				14,524,887,711.08	323,402,938.72	-134,571,209.88		456,483,441.81	3,002,959,759.16		19,572,078,260.45

上期金额

单位：元

项目	2022 年度

	股本	其他权益工具			资本公积	减：库存股	其他综合收益	专项储备	盈余公积	未分配利润	其他	所有者权益合计
		优先股	永续债	其他								
一、上年期末余额	1,898,272,420.00				4,329,810,074.56		-62,654,558.22		333,555,277.06	2,526,956,030.74		9,025,939,244.14
加：会计政策变更												
前期差错更正												
其他												
二、本年期初余额	1,898,272,420.00				4,329,810,074.56		-62,654,558.22		333,555,277.06	2,526,956,030.74		9,025,939,244.14
三、本期增减变动金额（减少以“-”号填列）	143,486,858.00				9,458,832,534.65	249,890,029.54	-68,039,196.32		96,566,831.22	565,596,574.16		9,946,553,572.17
（一）综合收益总额							-17,286,798.49			914,915,914.27		897,629,115.78
（二）所有者投入和减少资本	143,486,858.00				9,458,832,534.65	249,890,029.54						9,352,429,363.11
1.所有者投入的普通股	143,486,858.00				8,834,037,548.80	249,890,029.54						8,727,634,377.26
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					624,794,985.85							624,794,985.85
4.其他												
（三）利润分配									91,491,591.43	-394,996,498.15		-303,504,906.72
1.提取盈余公积									91,491,591.43	-91,491,591.43		
2.对所有者（或股东）的分配										-303,504,906.72		-303,504,906.72
3.其他												
（四）所有者权益内部结转							-50,752,397.83		5,075,239.79	45,677,158.04		
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							-50,752,397.83		5,075,239.79	45,677,158.04		
6.其他												
（五）专项储备												
1.本期提取												
2.本期使用												

（六）其他												
四、本期期末余额	2,041,759,278.00				13,788,642,609.21	249,890,029.54	-130,693,754.54		430,122,108.28	3,092,552,604.90		18,972,492,816.31

三、公司基本情况

公司是一家在广东省惠州市注册的股份有限公司，于 2007 年 10 月 30 日由惠州亿纬电源科技有限公司整体变更设立。本公司于 2009 年 10 月向社会公开发行人民币普通股 2,200 万股（A 股）并在深圳证券交易所创业板上市，股票简称“亿纬锂能”，股票代码“300014”。历经多次增资后，截至 2022 年 12 月 31 日，公司的总股本为 2,041,759,278 股。

根据公司于 2023 年 2 月 10 日召开的第六届董事会第八次会议、第六届监事会第八次会议审议通过了《关于第三期限制性股票激励计划第一个归属期归属条件成就的议案》，公司办理了第三期限制性股票激励计划第一个归属期归属股份的登记工作。报告期内，收到激励对象行权款后，增加股本 3,962,219 股。截至 2023 年 12 月 31 日，公司的总股本由原来的 2,041,759,278 股变更为 2,045,721,497 股。

本公司及其子公司（以下简称“本集团”）的主要业务是消费电池（包括锂原电池、小型锂离子电池、圆柱电池）、动力电池（包括新能源汽车电池及其电池系统）和储能电池的研发、生产和销售。

财务报表批准报出日：本财务报表业经本公司董事会于 2024 年 4 月 18 日决议批准报出。

四、财务报表的编制基础

1、编制基础

本集团以持续经营为基础，根据实际发生的交易和事项，按照企业会计准则及其应用指南和准则解释的规定进行确认和计量，在此基础上编制财务报表。此外，本集团还按照中国证监会《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（2023 年修订）》披露有关财务信息。

2、持续经营

本集团对自报告期末起 12 个月的持续经营能力进行了评估，未发现影响本集团持续经营能力的事项，本集团以持续经营为基础编制财务报表是合理的。

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：

本集团下列重要会计政策、会计估计根据企业会计准则制定。未提及的业务按企业会计准则中相关会计政策执行。

1、遵循企业会计准则的声明

本集团所编制的财务报表符合企业会计准则的要求，真实、完整地反映了公司的财务状况、经营成果、所有者权益变动和现金流量等有关信息。

2、会计期间

本集团会计年度自公历 1 月 1 日起至 12 月 31 日止。

3、营业周期

本集团正常营业周期为一年。

4、记账本位币

本公司的记账本位币为人民币，境外（分）子公司按经营所处的主要经济环境中的货币为记账本位币。本集团编制本财务报表时所采用的货币为人民币。

5、重要性标准确定方法和选择依据

☑适用 □不适用

项目	重要性标准
重要的单项计提坏账准备的应收款项	单项金额大于 500 万元
重要的非全资子公司	非全资子公司总资产占公司期末总资产的 10%以上或利润总额占公司利润总额的 10%以上
重要的联合营企业	合营企业或联营企业的长期股权投资账面价值占公司期末净资产的 5%以上或长期股权投资权益法下投资收益占公司合并净利润的 10%以上
重要的承诺事项	公司将重组、并购等事项认定为重要
重要的或有事项	公司将极大可能产生或有义务的事项认定为重要
重要的资产负债表日后事项	公司将资产负债表日后利润分配情况、募投项目延期情况认定为重要

6、同一控制下和非同一控制下企业合并的会计处理方法

（1）同一控制下的企业合并

本集团在企业合并中取得的资产和负债，在合并日按取得被合并方在最终控制方合并财务报表中的账面价值计量。其中，对于被合并方与本集团在企业合并前采用的会计政策不同的，基于重要性原则统一会计政策，即按照本集团的会计政策对被合并方资产、负债的账面价值进行调整。本集团在企业合并中取得的净资产账面价值与所支付对价的账面价值之间存在差额的，首先调整资本公积（资本溢价或股本溢价），资本公积（资本溢价或股本溢价）的余额不足冲减的，依次冲减盈余公积和未分配利润。

（2）非同一控制下的企业合并

本集团在企业合并中取得的被购买方各项可辨认资产和负债，在购买日按其公允价值计量。其中，对于被购买方与本集团在企业合并前采用的会计政策不同的，基于重要性原则统一会计政策，即按照本集团的会计政策对被购买方资产、负债的账面价值进行调整。本集团在购买日的合并成本大于企业合并中取得的被购买方可辨认资产、负债公允价值的差额，确认为商誉；如果合并成本小于企业合并中取得的被购买方可辨认资产、负债公允价值的差额，首先对合并成本以及在企业合并中取得的被购买方可辨认资产、负债的公允价值进行复核，经复核后合并成本仍小于取得的被购买方可辨认资产、负债公允价值的，其差额确认为合并当期损益。

（3）企业合并中有关交易费用的处理

为进行企业合并发生的审计、法律服务、评估咨询等中介费用以及其他相关管理费用，于发生时计入当期损益。作为合并对价发行的权益性证券或债务性证券的交易费用，计入权益性证券或债务性证券的初始确认金额。

7、控制的判断标准和合并财务报表的编制方法

（1）控制的判断标准和合并范围的确定

控制是指本集团拥有对被投资方的权力，通过参与被投资方的相关活动而享有可变回报，并且有能力运用对被投资方的权力影响其回报金额。控制的定义包含三项基本要素：一是投资方拥有对被投资方的权力，二是因参与被投资方的相关活动而享有可变回报，三是有能力运用对被投资方的权力影响其回报金额。当本集团对被投资方的投资具备上述三要素时，表明本集团能够控制被投资方。

合并财务报表的合并范围以控制为基础予以确定，不仅包括根据表决权（或类似表决权）本身或者结合其他安排确定的子公司，也包括基于一项或多项合同安排决定的结构化主体。

子公司是指被本集团控制的主体（含企业、被投资单位中可分割的部分，以及企业所控制的结构化主体等），结构化主体是指在确定其控制方时没有将表决权或类似权利作为决定性因素而设计的主体（注：有时也称为特殊目的主体）。

（2）合并财务报表的编制方法

本公司以自身和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。

本集团编制合并财务报表，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和会计期间，反映企业集团整体财务状况、经营成果和现金流量。

①合并母公司与子公司的资产、负债、所有者权益、收入、费用和现金流等项目。

②抵销母公司对子公司的长期股权投资与母公司在子公司所有者权益中所享有的份额。

③抵销母公司与子公司、子公司相互之间发生的内部交易的影响。内部交易表明相关资产发生减值损失的，应当全额确认该部分损失。

④站在企业集团角度对特殊交易事项予以调整。

（3）合并抵销中的特殊考虑

①子公司持有本公司的长期股权投资，应当视为本公司的库存股，作为所有者权益的减项，在合并资产负债表中所有者权益项目下以“减：库存股”项目列示。

子公司相互之间持有的长期股权投资，比照本公司对子公司的股权投资的抵销方法，将长期股权投资与其对应的子公司所有者权益中所享有的份额相互抵销。

②“专项储备”和“一般风险准备”项目由于既不属于实收资本（或股本）、资本公积，也与留存收益、未分配利润不同，在长期股权投资与子公司所有者权益相互抵销后，按归属于母公司所有者的份额予以恢复。

③因抵销未实现内部销售损益导致合并资产负债表中资产、负债的账面价值与其在所属纳税主体的计税基础之间产生暂时性差异的，在合并资产负债表中确认递延所得税资产或递延所得税负债，同时调整合并利润表中的所得税费用，但与直接计入所有者权益的交易或事项及企业合并相关的递延所得税除外。

④本公司向子公司出售资产所发生的未实现内部交易损益，应当全额抵销“归属于母公司所有者的净利润”。子公司向本公司出售资产所发生的未实现内部交易损益，应当按照本公司对该子公司的分配比例在“归属于母公司所有者的净利润”和“少数股东损益”之间分配抵销。子公司之间出售资产所发生的未实现内部交易损益，应当按照本公司对出售方子公司的分配比例在“归属于母公司所有者的净利润”和“少数股东损益”之间分配抵销。

⑤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的份额的，其余额仍应当冲减少数股东权益。

8、合营安排分类及共同经营会计处理方法

合营安排，是指一项由两个或两个以上的参与方共同控制的安排。本公司合营安排分为共同经营和合营企业。

合营企业是指本集团仅对该安排的净资产享有权利的合营安排。

本集团按照长期股权投资有关权益法核算的规定对合营企业的投资进行会计处理。

9、现金及现金等价物的确定标准

现金指企业库存现金及可以随时用于支付的存款。现金等价物指持有的期限短（一般是指从购买日起三个月内到期）、流动性强、易于转换为已知金额现金、价值变动风险很小的投资。

10、外币业务和外币报表折算

（1）外币交易时折算汇率的确定方法

本集团外币交易初始确认时采用交易发生日的即期汇率或采用按照系统合理的方法确定的、与交易发生日即期汇率近似的汇率（以下简称即期汇率的近似汇率）折算为记账本位币。

（2）资产负债表日外币货币性项目的折算方法

在资产负债表日，对于外币货币性项目，采用资产负债表日的即期汇率折算。因资产负债表日即期汇率与初始确认时或前一资产负债表日即期汇率不同而产生的汇兑差额，计入当期损益。对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；对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，计入当期损益。

（3）外币报表折算方法

对企业境外经营财务报表进行折算前先调整境外经营的会计期间和会计政策，使之与企业会计期间和会计政策相一致，再根据调整后会计政策及会计期间编制相应货币（记账本位币以外的货币）的财务报表，再按照以下方法对境外经营财务报表进行折算：

①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。

②利润表中的收入和费用项目，采用交易发生日的即期汇率或即期汇率的近似汇率折算。

③外币现金流量以及境外子公司的现金流量，采用现金流量发生日的即期汇率或即期汇率的近似汇率折算。汇率变动对现金的影响额应当作为调节项目，在现金流量表中单独列报。

④产生的外币财务报表折算差额，在编制合并财务报表时，在合并资产负债表中所有者权益项目下单独列示“其他综合收益”。

处置境外经营并丧失控制权时，将资产负债表中所有者权益项目下列示的、与该境外经营相关的外币报表折算差额，全部或按处置该境外经营的比例转入处置当期损益。

11、金融工具

金融工具，是指形成一方的金融资产并形成其他方的金融负债或权益工具的合同。

（1）金融工具的确认和终止确认

当本集团成为金融工具合同的一方时，确认相关的金融资产或金融负债。

金融资产满足下列条件之一的，终止确认：

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，且符合下述金融资产转移的终止确认条件。

金融负债（或其一部分）的现时义务已经解除的，终止确认该金融负债（或该部分金融负债）。本集团（借入方）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，终止确认原金融负债，并同时确认新金融负债。本集团对原金融负债（或其一部分）的合同条款作出实质性修改的，应当终止原金融负债，同时按照修改后的条款确认一项新的金融负债。

以常规方式买卖金融资产，按交易日进行会计确认和终止确认。常规方式买卖金融资产，是指按照合同条款规定，在法规或市场惯例所确定的时间安排来交付金融资产。交易日，是指本集团承诺买入或卖出金融资产的日期。

（2）金融资产的分类与计量

本集团在初始确认时根据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，将金融资产分类为：以摊余成本计量的金融资产、以公允价值计量且其变动计入当期损益的金融资产、以公允价值计量且其变动计入其他综合收益的金融资产。除非本集团改变管理金融资产的业务模式，在此情形下，所有受影响的相关金融资产在业务模式发生变更后的首个报告期间的第一天进行重分类，否则金融资产在初始确认后不得进行重分类。

金融资产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。因销售商品或提供劳务而产生的、未包含或不考虑重大融资成分的应收票据及应收账款，本集团则按照收入准则定义的交易价格进行初始计量。

金融资产的后续计量取决于其分类：

①以摊余成本计量的金融资产

金融资产同时符合下列条件的，分类为以摊余成本计量的金融资产：本集团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；该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。对于此类金融资产，采用实际利率法，按照摊余成本进行后续计量，其终止确认、按实际利率法摊销或减值产生的利得或损失，均计入当期损益。

②以公允价值计量且其变动计入其他综合收益的金融资产

金融资产同时符合下列条件的，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：本集团管理该金融资产的业务模式是既以收取合同现金流量为目标又以出售金融资产为目标；该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。对于此类金融资产，采用公允价值进行后续计量。除减值损失或利得及汇兑损益确认为当期损益外，此类金融资产的公允价值变动作为其他综合收益确认，直到该金融资产终止确认时，其累计利得或损失转入当期损益。但是采用实际利率法计算的该金融资产的相关利息收入计入当期损益。

本集团不可撤销地选择将部分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，仅将相关股利收入计入当期损益，公允价值变动作为其他综合收益确认，直到该金融资产终止确认时，其累计利得或损失转入留存收益。

③以公允价值计量且其变动计入当期损益的金融资产

上述以摊余成本计量的金融资产和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外的金融资产，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。对于此类金融资产，采用公允价值进行后续计量，所有公允价值变动计入当期损益。

（3）金融负债的分类与计量

本集团将金融负债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、低于市场利率贷款的贷款承诺及财务担保合同负债及以摊余成本计量的金融负债。

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

该类金融负债包括交易性金融负债（含属于金融负债的衍生工具）和指定为以公允价值计量且其变动计入当期损益的金融负债。初始确认后，对于该类金融负债以公允价值进行后续计量，除与套期会计有关外，产生的利得或损失（包括利息费用）计入当期损益。但本公司对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，由其自身信用风险变动引起的该金融负债公允价值的变动金额计入其他综合收益，当该金融负债终止确认时，之前计入其他综合收益的累计利得和损失应当从其他综合收益中转出，计入留存收益。

②贷款承诺及财务担保合同负债

贷款承诺是本集团向客户提供的一项在承诺期间内以既定的合同条款向客户发放贷款的承诺。贷款承诺按照预期信用损失模型计提减值损失。

财务担保合同指，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，要求本公司向蒙受损失的合同持有人赔付特定金额的合同。财务担保合同负债以按照依据金融工具的减值原则所确定的损失准备金额以及初始确

认金额扣除按收入确认原则确定的累计摊销额后的余额孰高进行后续计量。

③以摊余成本计量的金融负债

初始确认后，对其他金融负债采用实际利率法以摊余成本计量。

除特殊情况外，金融负债与权益工具按照下列原则进行区分：

A.如果本集团不能无条件地避免以交付现金或其他金融资产来履行一项合同义务，则该合同义务符合金融负债的定义。有些金融工具虽然没有明确地包含交付现金或其他金融资产义务的条款和条件，但有可能通过其他条款和条件间接地形成合同义务。

B.如果一项金融工具须用或可用本集团自身权益工具进行结算，需要考虑用于结算该工具的本集团自身权益工具，是作为现金或其他金融资产的替代品，还是为了使该工具持有方享有在发行方扣除所有负债后的资产中的剩余权益。如果是前者，该工具是发行方的金融负债；如果是后者，该工具是发行方的权益工具。在某些情况下，一项金融工具合同规定本集团须用或可用自身权益工具结算该金融工具，其中合同权利或合同义务的金额等于可获取或需交付的自身权益工具的数量乘以其结算时的公允价值，则无论该合同权利或合同义务的金额是固定的，还是完全或部分地基于除本集团自身权益工具的市场价格以外变量（例如利率、某种商品的价格或某项金融工具的价格）的变动而变动，该合同分类为金融负债。

（4）衍生金融工具及嵌入衍生工具

衍生金融工具以衍生交易合同签订当日的公允价值进行初始计量，并以其公允价值进行后续计量。公允价值为正数的衍生金融工具确认为一项资产，公允价值为负数的确认为一项负债。

除现金流量套期中属于套期有效的部分计入其他综合收益并于被套期项目影响损益时转出计入当期损益之外，衍生工具公允价值变动而产生的利得或损失，直接计入当期损益。

对包含嵌入衍生工具的混合工具，如主合同为金融资产的，混合工具作为一个整体适用金融资产分类的相关规定。如主合同并非金融资产，且该混合工具不是以公允价值计量且其变动计入当期损益进行会计处理，嵌入衍生工具与该主合同在经济特征及风险方面不存在紧密关系，且与嵌入衍生工具条件相同、单独存在的工具符合衍生工具定义的，嵌入衍生工具从混合工具中分拆，作为单独的衍生金融工具处理。如果该嵌入衍生工具在取得日或后续资产负债表日的公允价值无法单独计量，则将混合工具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资产或金融负债。

（5）金融工具减值

本集团对于以摊余成本计量的金融资产、以公允价值计量且其变动计入其他综合收益的债权投资、合同资产、租赁应收款、贷款承诺及财务担保合同等，以预期信用损失为基础确认损失准备。

①预期信用损失的计量

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，是指本集团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，对于本集团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。

整个存续期预期信用损失，是指因金融工具整个预计存续期内所有可能发生的违约事件而导致的预期信用损失。

未来 12 个月内预期信用损失，是指因资产负债表日后 12 个月内（若金融工具的预计存续期少于 12 个月，则为预计存续期）可能发生的金融工具违约事件而导致的预期信用损失，是整个存续期预期信用损失的一部分。

于每个资产负债表日，本集团对于处于不同阶段的金融工具的预期信用损失分别进行计量。金融工具自初始确认后信用风险未显著增加的，处于第一阶段，本集团按照未来 12 个月内的预期信用损失计量损失准备；金融工具自初始确认后信用风险已显著增加但尚未发生信用减值的，处于第二阶段，本集团按照该工具整个存续期的预期信用损失计量损失准备；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，本集团按照该工具整个存续期的预期信用损失计量损失准备。

对于在资产负债表日具有较低信用风险的金融工具，本集团假设其信用风险自初始确认后并未显著增加，按照未来 12 个月内的预期信用损失计量损失准备。

本集团对于处于第一阶段和第二阶段、以及较低信用风险的金融工具，按照其未扣除减值准备的账面余额和实际利

率计算利息收入。对于处于第三阶段的金融工具，按照其账面余额减已计提减值准备后的摊余成本和实际利率计算利息收入。

对于应收票据、应收账款、应收款项融资、合同资产及长期应收款，无论是否存在重大融资成分，本集团均按照整个存续期的预期信用损失计量损失准备。对于存在客观证据表明存在减值，以及其他适用于单项评估的应收票据、应收账款，其他应收款、应收款项融资、合同资产及长期应收款等单独进行减值测试，确认预期信用损失，计提单项减值准备。对于不存在减值客观证据的应收票据、应收账款、其他应收款、应收款项融资、合同资产及长期应收款，当单项金融资产无法以合理成本评估预期信用损失的信息时，本集团依据信用风险特征将应收票据、应收账款、其他应收款、应收款项融资、合同资产及长期应收款等划分为若干组合，在组合基础上计算预期信用损失，确定组合的依据如下：

应收票据确定组合的依据如下：

应收票据组合 1 商业承兑汇票

应收票据组合 2 信用等级一般的商业银行承兑的银行承兑汇票

应收票据组合 3 信用证

应收账款确定组合的依据如下：

应收账款组合 1 应收客户货款

应收账款组合 2 应收子公司货款

应收账款组合 3 应收政府部门款项

应收款项融资确定组合的依据如下：

应收款项融资组合 1 信用等级较高的商业银行承兑的银行承兑汇票

其他应收款确定组合的依据如下：

其他应收款组合 1 员工备用金

其他应收款组合 2 押金及保证金

其他应收款组合 3 出口退税等政府部门款项

其他应收款组合 4 应收其他款项

其他应收款组合 5 关联方往来款

其他应收款组合 6 合并范围内关联方往来款

其他应收款组合 7 代垫款项

合同资产确定组合的依据如下：

合同资产组合 1 未到期质保金

长期应收款确定组合的依据如下：

长期应收款组合 1 应收关联方借款

对于划分为组合的应收票据、应收账款、应收款项融资、其他应收款、合同资产及长期应收款，本集团参考历史信用损失经验，结合当前状况以及对未来经济状况的预测，通过违约风险敞口和未来 12 个月内或整个存续期预期信用损失率，计算预期信用损失。

账龄	预期损失准备率（%）			
	商业承兑汇票	应收账款	其他应收款	合同资产
6 个月以内	5.00	5.00	5.00	5.00
7-12 个月	10.00	10.00	10.00	10.00
1-2 年	20.00	20.00	20.00	20.00
2-3 年	50.00	50.00	50.00	50.00

3 年以上	100.00	100.00	100.00	100.00

应收票据组合 2、应收票据组合 3、应收账款组合 2、应收账款组合 3、应收款项融资组合 1、其他应收款组合 2、其他应收款组合 3、其他应收款组合 6、长期应收款组合 1 存在客观证据表明存在减值，单独进行减值测试，确认预期信用损失，计提单项减值准备，单项测试未发生减值不计提减值准备。

②具有较低的信用风险

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，并且即便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，该金融工具被视为具有较低的信用风险。

③信用风险显著增加

本集团通过比较金融工具在资产负债表日所确定的预计存续期内的违约概率与在初始确认时所确定的预计存续期内的违约概率，以确定金融工具预计存续期内发生违约概率的相对变化，以评估金融工具的信用风险自初始确认后是否已显著增加。

在确定信用风险自初始确认后是否显著增加时，本集团考虑无须付出不必要的额外成本或努力即可获得的合理且有依据的信息，包括前瞻性信息。本集团考虑的信息包括：

A.信用风险变化所导致的内部价格指标是否发生显著变化；

B.预期将导致债务人履行其偿债义务的能力是否发生显著变化的业务、财务或经济状况的不利变化；

C.债务人经营成果实际或预期是否发生显著变化，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；

D.债务人预期表现和还款行为是否发生显著变化；

E.合同付款是否发生逾期超过（含）30 日。

根据金融工具的性质，本集团以单项金融工具或金融工具组合为基础评估信用风险是否显著增加。以金融工具组合为基础进行评估时，本集团可基于共同信用风险特征对金融工具进行分类，例如逾期信息和信用风险评级。

通常情况下，如果逾期超过 30 日，本集团确定金融工具的信用风险已经显著增加。除非本集团无需付出过多成本或努力即可获得合理且有依据的信息，证明虽然超过合同约定的付款期限 30 天，但信用风险自初始确认以来并未显著增加。

④已发生信用减值的金融资产

本集团在资产负债表日评估以摊余成本计量的金融资产和以公允价值计量且其变动计入其他综合收益的债权投资是否已发生信用减值。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：

发行方或债务人发生重大财务困难；债务人违反合同，如偿付利息或本金违约或逾期等；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；债务人很可能破产或进行其他财务重组；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；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。

⑤预期信用损失准备的列报

为反映金融工具的信用风险自初始确认后的变化，本集团在每个资产负债表日重新计量预期信用损失，由此形成的损失准备的增加或转回金额，应当作为减值损失或利得计入当期损益。对于以摊余成本计量的金融资产，损失准备抵减该金融资产在资产负债表中列示的账面价值；对于以公允价值计量且其变动计入其他综合收益的债权投资，本集团在其他综合收益中确认其损失准备，不抵减该金融资产的账面价值。

⑥核销

如果本集团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，则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。这种情况通常发生在本集团确定债务人没有资产或收入来源可产生足够的现金流量以偿还将被减记的金额。

已减记的金融资产以后又收回的，作为减值损失的转回计入收回当期的损益。

（6）金融资产转移

金融资产转移是指下列两种情形：

A.将收取金融资产现金流量的合同权利转移给另一方；

B.将金融资产整体或部分转移给另一方，但保留收取金融资产现金流量的合同权利，并承担将收取的现金流量支付给一个或多个收款方的合同义务。

①终止确认所转移的金融资产

已将金融资产所有权上几乎所有的风险和报酬转移给转入方的，或既没有转移也没有保留金融资产所有权上几乎所有的风险和报酬的，但放弃了对该金融资产控制的，终止确认该金融资产。

在判断是否已放弃对所转移金融资产的控制时，根据转入方出售该金融资产的实际能力。转入方能够单方面将转移的金融资产整体出售给不相关的第三方，且没有额外条件对此项出售加以限制的，则公司已放弃对该金融资产的控制。

本集团在判断金融资产转移是否满足金融资产终止确认条件时，注重金融资产转移的实质。

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：

A.所转移金融资产的账面价值；

B.因转移而收到的对价，与原直接计入其他综合收益的公允价值变动累计额中对于终止确认部分的金额（涉及转移的金融资产为根据《企业会计准则第 22 号-金融工具确认和计量》第十八条分类为以公允价值计量且其变动计入其他综合收益的金融资产的情形）之和。

金融资产部分转移满足终止确认条件的，将所转移金融资产整体的账面价值，在终止确认部分和未终止确认部分（在此种情况下，所保留的服务资产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：

A.终止确认部分在终止确认日的账面价值；

B.终止确认部分的对价，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根据《企业会计准则第 22 号-金融工具确认和计量》第十八条分类为以公允价值计量且其变动计入其他综合收益的金融资产的情形）之和。

②继续涉入所转移的金融资产

既没有转移也没有保留金融资产所有权上几乎所有的风险和报酬的，且未放弃对该金融资产控制的，应当按照其继续涉入所转移金融资产的程度确认有关金融资产，并相应确认有关负债。

继续涉入所转移金融资产的程度，是指企业承担的被转移金融资产价值变动风险或报酬的程度。

③继续确认所转移的金融资产

仍保留与所转移金融资产所有权上几乎所有的风险和报酬的，应当继续确认所转移金融资产整体，并将收到的对价确认为一项金融负债。

该金融资产与确认的相关金融负债不得相互抵销。在随后的会计期间，企业应当继续确认该金融资产产生的收入（或利得）和该金融负债产生的费用（或损失）。

（7）金融资产和金融负债的抵销

金融资产和金融负债应当在资产负债表内分别列示，不得相互抵销。但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：

本集团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；

本集团计划以净额结算，或同时变现该金融资产和清偿该金融负债。

不满足终止确认条件的金融资产转移，转出方不得将已转移的金融资产和相关负债进行抵销。

（8）金融工具公允价值的确定方法

金融资产和金融负债的公允价值确定方法见附注五、42。

12、应收票据

见附注五、11。

13、应收账款

见附注五、11。

14、应收款项融资

见附注五、11。

15、其他应收款

见附注五、11。

16、合同资产

本计提根据履行履约义务与客户付款之间的关系在资产负债表中列示合同资产或合同负债。本公司已向客户转让商品或提供服务而有权收取的对价（且该权利取决于时间流逝之外的其他因素）列示为合同资产。本公司已收或应收客户对价而应向客户转让商品或提供服务的义务列示为合同负债。

本集团对合同资产的预期信用损失的确定方法及会计处理方法详见附注五、11。

合同资产和合同负债在资产负债表中单独列示。同一合同下的合同资产和合同负债以净额列示，净额为借方余额的，根据其流动性在“合同资产”或“其他非流动资产”项目中列示；净额为贷方余额的，根据其流动性在“合同负债”或“其他非流动负债”项目中列示。不同合同下的合同资产和合同负债不能相互抵销。

17、存货

（1）存货的分类

存货是指本集团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，包括原材料、在产品、半成品、库存商品、发出商品。

（2）发出存货的计价方法

本集团存货取得时按实际成本计价。原材料、在产品、半成品、库存商品、发出商品等发出时采用加权平均法计价。

（3）存货的盘存制度

本集团存货采用永续盘存制，每年至少盘点一次，盘盈及盘亏金额计入当年度损益。

（4）存货跌价准备的确认标准和计提方法

资产负债表日按成本与可变现净值孰低计量，存货成本高于其可变现净值的，计提存货跌价准备，计入当期损益。

在确定存货的可变现净值时，以取得的可靠证据为基础，并且考虑持有存货的目的、资产负债表日后事项的影响等因素。

①产成品、商品和用于出售的材料等直接用于出售的存货，在正常生产经营过程中，以该存货的估计售价减去估计的销售费用和相关税费后的金额确定其可变现净值。为执行销售合同或者劳务合同而持有的存货，以合同价格作为其可变现净值的计量基础；如果持有存货的数量多于销售合同订购数量，超出部分的存货可变现净值以一般销售价格为计量基础。用于出售的材料等，以市场价格作为其可变现净值的计量基础。

②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。如果用其生产的产成品的可变现净值高于成本，则该材料按成本计量；如果材料价格的下降表明产成品的可变现净值低于成本，则该材料按可变现净值计量，按其差额计提存货跌价准备。

③存货跌价准备一般按单个存货项目计提存货跌价准备；对于数量繁多、单价较低的存货，按存货类别计提。

④资产负债表日如果以前减记存货价值的影响因素已经消失，则减记的金额予以恢复，并在原已计提的存货跌价准备的金额内转回，转回的金额计入当期损益。

18、持有待售资产

19、债权投资

20、其他债权投资

见附注五、11。

21、长期应收款

见附注五、11。

22、长期股权投资

本集团长期股权投资包括对被投资单位实施控制、重大影响的权益性投资，以及对合营企业的权益性投资。本公司能够对被投资单位施加重大影响的，为本公司的联营企业。

（1）确定对被投资单位具有共同控制、重大影响的依据

共同控制，是指按照相关约定对某项安排所共有的控制，并且该安排的相关活动必须经过分享控制权的参与方一致同意后才能决策。在判断是否存在共同控制时，首先判断所有参与方或参与方组合是否集体控制该安排，如果所有参与方或一组参与方必须一致行动才能决定某项安排的相关活动，则认为所有参与方或一组参与方集体控制该安排。其次再判断该安排相关活动的决策是否必须经过这些集体控制该安排的参与方一致同意。如果存在两个或两个以上的参与方组合能够集体控制某项安排的，不构成共同控制。判断是否存在共同控制时，不考虑享有的保护性权利。

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。在确定能否对被投资单位施加重大影响时，考虑投资方直接或间接持有被投资单位的表决权股份以及投资方及其他方持有的当期可执行潜在表决权在假定转换为对被投资方单位的股权后产生的影响，包括被投资单位发行的当期可转换的认股权证、股份期权及可转换公司债券等的影响。

当本集团直接或通过子公司间接拥有被投资单位 20%（含 20%）以上但低于 50%的表决权股份时，一般认为对被投资单位具有重大影响，除非有明确证据表明该种情况下不能参与被投资单位的生产经营决策，不形成重大影响。

（2）初始投资成本确定

①企业合并形成的长期股权投资，按照下列规定确定其投资成本：

A.同一控制下的企业合并，合并方以支付现金、转让非现金资产或承担债务方式作为合并对价的，在合并日按照被合并方所有者权益在最终控制方合并财务报表中的账面价值的份额作为长期股权投资的初始投资成本。长期股权投资初始投资成本与支付的现金、转让的非现金资产以及所承担债务账面价值之间的差额，调整资本公积；资本公积不足冲减的，调整留存收益；

B.同一控制下的企业合并，合并方以发行权益性证券作为合并对价的，在合并日按照被合并方所有者权益在最终控制方合并财务报表中的账面价值的份额作为长期股权投资的初始投资成本。按照发行股份的面值总额作为股本，长期股权投资初始投资成本与所发行股份面值总额之间的差额，调整资本公积；资本公积不足冲减的，调整留存收益；

C.非同一控制下的企业合并，以购买日为取得对被购买方的控制权而付出的资产、发生或承担的负债以及发行的权益性证券的公允价值确定为合并成本作为长期股权投资的初始投资成本。合并方为企业合并发生的审计、法律服务、评估咨询等中介费用以及其他相关管理费用，于发生时计入当期损益。

②除企业合并形成的长期股权投资以外，其他方式取得的长期股权投资，按照下列规定确定其投资成本：

A.以支付现金取得的长期股权投资，按照实际支付的购买价款作为投资成本。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；

B.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；

C.通过非货币性资产交换取得的长期股权投资，如果该项交换具有商业实质且换入资产或换出资产的公允价值能可靠计量，则以换出资产的公允价值和相关税费作为初始投资成本，换出资产的公允价值与账面价值之间的差额计入当期损益；若非货币资产交换不同时具备上述两个条件，则按换出资产的账面价值和相关税费作为初始投资成本；

D.通过债务重组取得的长期股权投资，以所放弃债权的公允价值和可直接归属于该资产的税金等其他成本确定其入账价值，并将所放弃债权的公允价值与账面价值之间的差额，计入当期损益。

（3）后续计量及损益确认方法

本集团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；对联营企业和合营企业的长期股权投资采用权益法核算。本集团对联营企业的权益性投资，其中通过风险投资机构、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部分，以公允价值计量且其变动计入损益，并对其余部分采用权益法核算。

①成本法

采用成本法核算的长期股权投资，追加或收回投资时调整长期股权投资的成本；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

按照权益法核算的长期股权投资，一般会计处理为：

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

本集团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；本集团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；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。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可辨认净资产的公允价值为基础，对被投资单位的净利润进行调整后确认。被投资单位采用的会计政策及会计期间与本集团不一致的，应按照本集团的会计政策及会计期间对被投资单位的财务报表进行调整，并据以确认投资收益和其他综合收益等。本集团与联营企业及合营企业之间发生的未实现内部交易损益按照享有的比例计算归属于本公司的部分予以抵销，在此基础上确认投资损益。本集团与被投资单位发生的未实现内部交易损失属于资产减值损失的，应全额确认。

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。原持有的股权投资分类为其他权益工具投资的，其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利得或损失应当在改按权益法核算的当期从其他综合收益中转出，计入留存收益。

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公允价值计量，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）减值测试方法及减值准备计提方法

对子公司、联营企业及合营企业的投资，计提资产减值的方法见附注五、30。

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

固定资产是指为生产商品、提供劳务、出租或经营管理而持有的使用寿命超过一年的单位价值较高的有形资产。

固定资产在同时满足下列条件时，按取得时的实际成本予以确认：

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。固定资产发生的后续支出，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。

（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	30 年	10.00%	3.00%
生产设备	年限平均法	10 年	10.00%	9.00%
电子设备	年限平均法	5 年	10.00%	18.00%
办公设备	年限平均法	5 年	10.00%	18.00%
运输设备	年限平均法	5 年	10.00%	18.00%
土地	不计提折旧			

注：公司在匈牙利取得的土地具有永久产权，不计提折旧。

对于已经计提减值准备的固定资产，在计提折旧时扣除已计提的固定资产减值准备。

每年年度终了，本集团对固定资产的使用寿命、预计净残值和折旧方法进行复核。使用寿命预计数与原先估计数有差异的，调整固定资产使用寿命。

25、在建工程

（1）在建工程以立项项目分类核算。

（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。包括建筑费用、机器设备原价、其他为使在建工程达到预定可使用状态所发生的必要支出以及在资产达到预定可使用状态之前为该项目专门借款所发生的借款费用及占用的一般借款发生的借款费用。本集团在工程安装或建设完成达到预定可使用状态时将在建工程转入固定资产。所建造的已达到预定可使用状态、但尚未办理竣工决算的固定资产，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，并按本集团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和资本化期间

本集团发生的可直接归属于符合资本化条件的资产的购建或生产的借款费用在同时满足下列条件时予以资本化计入相关资产成本：

①资产支出已经发生；

②借款费用已经发生；

③为使资产达到预定可使用状态所必要的购建或者生产活动已经开始。

其他的借款利息、折价或溢价和汇兑差额，计入发生当期的损益。

符合资本化条件的资产在购建或者生产过程中发生非正常中断，且中断时间连续超过 3 个月的，暂停借款费用的资本化。

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，停止其借款费用的资本化；以后发生的借款费用于发生当期确认为费用。

（2）借款费用资本化率以及资本化金额的计算方法

为购建或者生产符合资本化条件的资产而借入专门借款的，以专门借款当期实际发生的利息费用，减去将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后的金额，确定为专门借款利息费用的资本化金额。

购建或者生产符合资本化条件的资产占用了一般借款的，一般借款应予资本化的利息金额按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。

27、生物资产

无。

28、油气资产

无。

29、无形资产

（1） 使用寿命及其确定依据、估计情况、摊销方法或复核程序

①无形资产的计价方法

按取得时的实际成本入账。

②无形资产使用寿命及摊销

A.使用寿命有限的无形资产的使用寿命估计情况：

项目	预计使用寿命	依据
土地使用权	50 年	法定使用权
专利权及专有技术	5 年	参考能为公司带来经济利益的期限确定使用寿命
软件	3-10 年	参考能为公司带来经济利益的期限确定使用寿命

每年年度终了，本集团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。经复核，本期末无形资产的使

用寿命及摊销方法与以前估计未有不同。

B.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，本集团在每年年度终了对使用寿命不确定的无形资产的使用寿命进行复核，如果重新复核后仍为不确定的，于资产负债表日进行减值测试。

C.无形资产的摊销

对于使用寿命有限的无形资产，本集团在取得时确定其使用寿命，在使用寿命内采用直线法系统合理摊销，摊销金额按受益项目计入当期损益。

对使用寿命不确定的无形资产，不予摊销。每年年度终了对使用寿命不确定的无形资产的使用寿命进行复核，如果有证据表明无形资产的使用寿命是有限的，估计其使用寿命并在预计使用年限内系统合理摊销。

（2） 研发支出的归集范围及相关会计处理方法

①研发支出归集范围

本集团将与开展研发活动直接相关的各项费用归集为研发支出，包括研发人员职工薪酬、物料消耗费用、折旧费用与长期待摊费用、修理费用、试验检测费、无形资产摊销费用、咨询服务费用、水电燃料费用、其他费用等。

②划分内部研究开发项目的研究阶段和开发阶段具体标准

A.本集团将为进一步开发活动进行的资料及相关方面的准备活动作为研究阶段，无形资产研究阶段的支出在发生时计入当期损益。

B.在本集团已完成研究阶段的工作后再进行的开发活动作为开发阶段。

③开发阶段支出资本化的具体条件

开发阶段的支出同时满足下列条件时，才能确认为无形资产：

A.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；

B.具有完成该无形资产并使用或出售的意图；

C.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；

D.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；

E.归属于该无形资产开发阶段的支出能够可靠地计量。

30、长期资产减值

对子公司、联营企业和合营企业的长期股权投资、固定资产、在建工程、无形资产、商誉、使用权资产等（存货、递延所得税资产、金融资产除外）的资产减值，按以下方法确定：

于资产负债表日判断资产是否存在可能发生减值的迹象，存在减值迹象的，本集团将估计其可收回金额，进行减值测试。对因企业合并所形成的商誉、使用寿命不确定的无形资产和尚未达到可使用状态的无形资产无论是否存在减值迹象，每年都进行减值测试。

可收回金额根据资产的公允价值减去处置费用后的净额与资产预计未来现金流量的现值两者之间较高者确定。本集团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。资产组的认定，以资产组产生的主要现金流入是否独立于其他资产或者资产组的现金流入为依据。

当资产或资产组的可收回金额低于其账面价值时，本集团将其账面价值减记至可收回金额，减记的金额计入当期损益，同时计提相应的资产减值准备。

就商誉的减值测试而言，对于因企业合并形成的商誉的账面价值，自购买日起按照合理的方法分摊至相关的资产组；难以分摊至相关的资产组的，将其分摊至相关的资产组组合。相关的资产组或资产组组合，是能够从企业合并的协同效

应中受益的资产组或者资产组组合，且不大于本集团确定的报告分部。

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，首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，确认相应的减值损失。然后对包含商誉的资产组或者资产组组合进行减值测试，比较其账面价值与可收回金额，如可收回金额低于账面价值的，确认商誉的减值损失。

资产减值损失一经确认，在以后会计期间不再转回。

31、长期待摊费用

长期待摊费用核算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一年以上的各项费用。

本公司长期待摊费用在受益期内平均摊销，各项费用摊销的年限如下：

项目	摊销年限
装修改造工程	3-5 年
海运箱	按使用次数摊销
其他	3-10 年

32、合同负债

本计提根据履行履约义务与客户付款之间的关系在资产负债表中列示合同资产或合同负债。本公司已向客户转让商品或提供服务而有权收取的对价（且该权利取决于时间流逝之外的其他因素）列示为合同资产。本公司已收或应收客户对价而应向客户转让商品或提供服务的义务列示为合同负债。

本集团对合同资产的预期信用损失的确定方法及会计处理方法详见附注五、11。

合同资产和合同负债在资产负债表中单独列示。同一合同下的合同资产和合同负债以净额列示，净额为借方余额的，根据其流动性在“合同资产”或“其他非流动资产”项目中列示；净额为贷方余额的，根据其流动性在“合同负债”或“其他非流动负债”项目中列示。不同合同下的合同资产和合同负债不能相互抵销。

33、职工薪酬

（1）短期薪酬的会计处理方法

①职工基本薪酬（工资、奖金、津贴、补贴）

本集团在职工为其提供服务的会计期间，将实际发生的短期薪酬确认为负债，并计入当期损益，其他会计准则要求或允许计入资产成本的除外。

②职工福利费

本集团发生的职工福利费，在实际发生时根据实际发生额计入当期损益或相关资产成本。职工福利费为非货币性福利的，按照公允价值计量。

③医疗保险费、工伤保险费、生育保险费等社会保险费和住房公积金，以及工会经费和职工教育经费

本集团为职工缴纳的医疗保险费、工伤保险费、生育保险费等社会保险费和住房公积金，以及按规定提取的工会经费和职工教育经费，在职工为其提供服务的会计期间，根据规定的计提基础和计提比例计算确定相应的职工薪酬金额，并确认相应负债，计入当期损益或相关资产成本。

④短期带薪缺勤

本集团在职工提供服务从而增加了其未来享有的带薪缺勤权利时，确认与累积带薪缺勤相关的职工薪酬，并以累积未行使权利而增加的预期支付金额计量。本集团在职工实际发生缺勤的会计期间确认与非累积带薪缺勤相关的职工薪酬。

⑤短期利润分享计划

利润分享计划同时满足下列条件的，本集团确认相关的应付职工薪酬：

A.企业因过去事项导致现在具有支付职工薪酬的法定义务或推定义务；

B.因利润分享计划所产生的应付职工薪酬义务金额能够可靠估计。

（2） 离职后福利的会计处理方法

①设定提存计划

本集团在职工为其提供服务的会计期间，将根据设定提存计划计算的应缴存金额确认为负债，并计入当期损益或相关资产成本。

根据设定提存计划，预期不会在职工提供相关服务的年度报告期结束后十二个月内支付全部应缴存金额的，本集团参照相应的折现率（根据资产负债表日与设定提存计划义务期限和币种相匹配的国债或活跃市场上的高质量公司债券的市场收益率确定），将全部应缴存金额以折现后的金额计量应付职工薪酬。

②设定受益计划

A.确定设定受益计划义务的现值和当期服务成本

根据预期累计福利单位法，采用无偏且相互一致的精算假设对有关人口统计变量和财务变量等做出估计，计量设定受益计划所产生的义务，并确定相关义务的归属期间。本集团按照相应的折现率（根据资产负债表日与设定受益计划义务期限和币种相匹配的国债或活跃市场上的高质量公司债券的市场收益率确定）将设定受益计划所产生的义务予以折现，以确定设定受益计划义务的现值和当期服务成本。

B.确认设定受益计划净负债或净资产

设定受益计划存在资产的，本集团将设定受益计划义务现值减去设定受益计划资产公允价值所形成的赤字或盈余确认为一项设定受益计划净负债或净资产。

设定受益计划存在盈余的，本集团以设定受益计划的盈余和资产上限两项的孰低者计量设定受益计划净资产。

C.确定应计入资产成本或当期损益的金额

服务成本，包括当期服务成本、过去服务成本和结算利得或损失。其中，除了其他会计准则要求或允许计入资产成本的当期服务成本之外，其他服务成本均计入当期损益。

设定受益计划净负债或净资产的利息净额，包括计划资产的利息收益、设定受益计划义务的利息费用以及资产上限影响的利息，均计入当期损益。

D.确定应计入其他综合收益的金额

重新计量设定受益计划净负债或净资产所产生的变动，包括：

（a）精算利得或损失，即由于精算假设和经验调整导致之前所计量的设定受益计划义务现值的增加或减少；

（b）计划资产回报，扣除包括在设定受益计划净负债或净资产的利息净额中的金额；

（c）资产上限影响的变动，扣除包括在设定受益计划净负债或净资产的利息净额中的金额。

上述重新计量设定受益计划净负债或净资产所产生的变动直接计入其他综合收益，并且在后续会计期间不允许转回至损益，但本集团可以在权益范围内转移这些在其他综合收益中确认的金额。

（3） 辞退福利的会计处理方法

本集团向职工提供辞退福利的，在下列两者孰早日确认辞退福利产生的职工薪酬负债，并计入当期损益：

①企业不能单方面撤回因解除劳动关系计划或裁减建议所提供的辞退福利时；

②企业确认与涉及支付辞退福利的重组相关的成本或费用时。

辞退福利预期在年度报告期结束后十二个月内不能完全支付的，参照相应的折现率（根据资产负债表日与设定受益

计划义务期限和币种相匹配的国债或活跃市场上的高质量公司债券的市场收益率确定）将辞退福利金额予以折现，以折现后的金额计量应付职工薪酬。

（4） 其他长期职工福利的会计处理方法

①符合设定提存计划条件的

本集团向职工提供的其他长期职工福利，符合设定提存计划条件的，将全部应缴存金额以折现后的金额计量应付职工薪酬。

②符合设定受益计划条件的

在报告期末，本集团将其他长期职工福利产生的职工薪酬成本确认为下列组成部分：

A.服务成本；

B.其他长期职工福利净负债或净资产的利息净额；

C.重新计量其他长期职工福利净负债或净资产所产生的变动。

为简化相关会计处理，上述项目的总净额计入当期损益或相关资产成本。

34、预计负债

（1）预计负债的确认标准

如果与或有事项相关的义务同时符合以下条件，本集团将其确认为预计负债：

①该义务是本集团承担的现时义务；

②该义务的履行很可能导致经济利益流出本集团；

③该义务的金额能够可靠地计量。

（2）预计负债的计量方法

预计负债按照履行相关现时义务所需支出的最佳估计数进行初始计量，并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。每个资产负债表日对预计负债的账面价值进行复核。有确凿证据表明该账面价值不能反映当前最佳估计数的，按照当前最佳估计数对该账面价值进行调整。

35、股份支付

（1）股份支付的种类

本集团股份支付包括以现金结算的股份支付和以权益结算的股份支付。

（2）权益工具公允价值的确定方法

①对于授予职工的股份，其公允价值按公司股份的市场价格计量，同时考虑授予股份所依据的条款和条件（不包括市场条件之外的可行权条件）进行调整。②对于授予职工的股票期权，在许多情况下难以获得其市场价格。如果不存在条款和条件相似的交易期权，公司选择适用的期权定价模型估计所授予的期权的公允价值。

（3）确认可行权权益工具最佳估计的依据

在等待期内每个资产负债表日，公司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，以作出可行权权益工具的最佳估计。

（4）股份支付计划实施的会计处理

以现金结算的股份支付

①授予后立即可行权的以现金结算的股份支付，在授予日以本集团承担负债的公允价值计入相关成本或费用，相应增加负债。并在结算前的每个资产负债表日和结算日对负债的公允价值重新计量，将其变动计入损益。

②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，按本集团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。

以权益结算的股份支付

①授予后立即可行权的换取职工服务的以权益结算的股份支付，在授予日以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。

②完成等待期内的服务或达到规定业绩条件以后才可行权换取职工服务的以权益结算的股份支付，在等待期内的每个资产负债表日，以对可行权权益工具数量的最佳估计为基础，按权益工具授予日的公允价值，将当期取得的服务计入成本或费用和资本公积。

（5）股份支付计划修改的会计处理

本集团对股份支付计划进行修改时，若修改增加了所授予权益工具的公允价值，按照权益工具公允价值的增加相应地确认取得服务的增加；若修改增加了所授予权益工具的数量，则将增加的权益工具的公允价值相应地确认为取得服务的增加。权益工具公允价值的增加是指修改前后的权益工具在修改日的公允价值之间的差额。若修改减少了股份支付公允价值总额或采用了其他不利于职工的方式修改股份支付计划的条款和条件，则仍继续对取得的服务进行会计处理，视同该变更从未发生，除非本集团取消了部分或全部已授予的权益工具。

（6）股份支付计划终止的会计处理

如果在等待期内取消了所授予的权益工具或结算了所授予的权益工具（因未满足可行权条件而被取消的除外），本集团：

①将取消或结算作为加速可行权处理，立即确认原本应在剩余等待期内确认的金额；

②在取消或结算时支付给职工的所有款项均作为权益的回购处理，回购支付的金额高于该权益工具在回购日公允价值的部分，计入当期费用。

本集团如果回购其职工已可行权的权益工具，冲减企业的所有者权益；回购支付的款项高于该权益工具在回购日公允价值的部分，计入当期损益。

36、优先股、永续债等其他金融工具

37、收入

按照业务类型披露收入确认和计量所采用的会计政策

（1）一般原则

收入是本集团在日常活动中形成的、会导致股东权益增加且与股东投入资本无关的经济利益的总流入。

本集团在履行了合同中的履约义务，即在客户取得相关商品控制权时确认收入。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。

合同中包含两项或多项履约义务的，本集团在合同开始日，按照各单项履约义务所承诺商品或服务的单独售价的相对比例，将交易价格分摊至各单项履约义务，按照分摊至各单项履约义务的交易价格计量收入。

交易价格是本集团因向客户转让商品或服务而预期有权收取的对价金额，不包括代第三方收取的款项。在确定合同交易价格时，如果存在可变对价，本集团按照期望值或最可能发生金额确定可变对价的最佳估计数，并以不超过在相关不确定性消除时累计已确认收入极可能不会发生重大转回的金额计入交易价格。合同中如果存在重大融资成分，本集团将根据客户在取得商品控制权时即以现金支付的应付金额确定交易价格，该交易价格与合同对价之间的差额，在合同期间内采用实际利率法摊销，对于控制权转移与客户支付价款间隔未超过一年的，本集团不考虑其中的融资成分。

满足下列条件之一的，属于在某一时段内履行履约义务；否则，属于在某一时点履行履约义务：

②　客户在本集团履约的同时即取得并消耗本集团履约所带来的经济利益；

②客户能够控制本集团履约过程中在建的商品；

③本集团履约过程中所产出的商品具有不可替代用途，且本集团在整个合同期间内有权就累计至今已完成的履约部分收取款项。

对于在某一时段内履行的履约义务，本集团在该段时间内按照履约进度确认收入，但是，履约进度不能合理确定的除外。本集团按照投入法确定提供服务的履约进度。当履约进度不能合理确定时，本集团已经发生的成本预计能够得到补偿的，按照已经发生的成本金额确认收入，直到履约进度能够合理确定为止。

对于在某一时点履行的履约义务，本集团在客户取得相关商品控制权时点确认收入。在判断客户是否已取得商品或服务控制权时，本集团会考虑下列迹象：

①本集团就该商品或服务享有现时收款权利，即客户就该商品负有现时付款义务；

②本集团已将该商品的法定所有权转移给客户，即客户已拥有了该商品的法定所有权；

③本集团已将该商品的实物转移给客户，即客户已实物占有该商品；

④本集团已将该商品所有权上的主要风险和报酬转移给客户，即客户已取得该商品所有权上的主要风险和报酬；

⑤客户已接受该商品。

销售退回条款

对于附有销售退回条款的销售，本集团在客户取得相关商品控制权时，按照因向客户转让商品而与其有权取得的对价金额确认收入，按照预期因销售退回将退还的金额确认为预计负债；同时，按照预期将退回商品转让时的账面价值，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，确认为一项资产，即应收退货成本，按照所转让商品转让时的账面价值，扣除上述资产成本的净额结转成本。每一资产负债表日，本集团重新估计未来销售退回情况，并对上述资产和负债进行重新计量。

质保义务

根据合同约定、法律规定等，本集团为所销售的商品、所建造的工程等提供质量保证。对于为向客户保证所销售的商品符合既定标准的保证类质量保证，本集团按照《企业会计准则第 13 号——或有事项》进行会计处理。对于为向客户保证所销售的商品符合既定标准之外提供了一项单独服务的服务类质量保证，本集团将其作为一项单项履约义务，按照提供商品和服务类质量保证的单独售价的相对比例，将部分交易价格分摊至服务类质量保证，并在客户取得服务控制权时确认收入。在评估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服务时，本集团考虑该质量保证是否为法定要求、质量保证期限以及本公司承诺履行任务的性质等因素。

主要责任人与代理人

本集团根据在向客户转让商品或服务前是否拥有对该商品或服务的控制权，来判断从事交易时本集团的身份是主要责任人还是代理人。本集团在向客户转让商品或服务前能够控制该商品或服务的，本集团是主要责任人，按照已收或应收对价总额确认收入。否则，本集团为代理人，按照预期有权收取的佣金或手续费的金额确认收入，该金额应当按照已收或应收对价总额扣除应支付给其他相关方的价款后的净额，或者按照既定的佣金金额或比例等确定。

应付客户对价

合同中存在应付客户对价的，除非该对价是为了向客户取得其他可明确区分商品或服务的，本集团将该应付对价冲减交易价格，并在确认相关收入与支付（或承诺支付）客户对价二者孰晚的时点冲减当期收入。

客户未行使的合同权利

本集团向客户预收销售商品或服务款项的，首先将该款项确认为负债，待履行了相关履约义务时再转为收入。当本集团预收款项无需退回，且客户可能会放弃其全部或部分合同权利时，本集团预期将有权获得与客户所放弃的合同权利相关的金额的，按照客户行使合同权利的模式按比例将上述金额确认为收入；否则，本集团只有在客户要求履行剩余履约义务的可能性极低时，才将上述负债的相关余额转为收入。

合同变更

本集团与客户之间的建造合同发生合同变更时：

①如果合同变更增加了可明确区分的建造服务及合同价款，且新增合同价款反映了新增建造服务单独售价的，本集

团将该合同变更作为一份单独的合同进行会计处理；

②如果合同变更不属于上述第①种情形，且在合同变更日已转让的建造服务与未转让的建造服务之间可明确区分的，本集团将其视为原合同终止，同时，将原合同未履约部分与合同变更部分合并为新合同进行会计处理；

③如果合同变更不属于上述第①种情形，且在合同变更日已转让的建造服务与未转让的建造服务之间不可明确区分，本集团将该合同变更部分作为原合同的组成部分进行会计处理，由此产生的对已确认收入的影响，在合同变更日调整当期收入。

（2）具体方法

本集团收入确认的具体方法如下：

商品销售合同

本集团与客户之间的销售商品合同包含转让商品的履约义务，属于在某一时点履行履约义务。

内销产品收入确认需满足以下条件：本集团已根据合同约定将产品交付给客户且客户已接受该商品，已经收回货款或取得了收款凭证且相关的对价很可能收回，商品所有权上的主要风险和报酬已转移，商品的法定所有权已转移；

外销产品收入确认需满足以下条件：本集团已根据合同约定将产品报关，已经收回货款或取得了收款凭证且相关的对价很可能收回，商品所有权上的主要风险和报酬已转移，商品的法定所有权已转移。

同类业务采用不同经营模式涉及不同收入确认方式及计量方法的情况

38、合同成本

合同成本分为合同履约成本与合同取得成本。

本集团为履行合同而发生的成本，在同时满足下列条件时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）该成本增加了本公司未来用于履行履约义务的资源。

（3）该成本预期能够收回。

本集团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。

与合同成本有关的资产采用与该资产相关的商品或服务收入确认相同的基础进行摊销；但是对于合同取得成本摊销期限未超过一年的，本公司将其在发生时计入当期损益。

与合同成本有关的资产，其账面价值高于下列两项的差额的，本公司将对于超出部分计提减值准备，并确认为资产减值损失，并进一步考虑是否应计提亏损合同有关的预计负债：

（1）因转让与该资产相关的商品或服务预期能够取得的剩余对价；

（2）为转让该相关商品或服务估计将要发生的成本。

上述资产减值准备后续发生转回的，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。

确认为资产的合同履约成本，初始确认时摊销期限不超过一年或一个正常营业周期，在“存货”项目中列示，初始确认时摊销期限超过一年或一个正常营业周期，在“其他非流动资产”项目中列示。

确认为资产的合同取得成本，初始确认时摊销期限不超过一年或一个正常营业周期，在“其他流动资产”项目中列示，初始确认时摊销期限超过一年或一个正常营业周期，在“其他非流动资产”项目中列示。

39、政府补助

（1）政府补助的确认

政府补助同时满足下列条件的，才能予以确认：

①本集团能够满足政府补助所附条件；

②本集团能够收到政府补助。

（2）政府补助的计量

政府补助为货币性资产的，按照收到或应收的金额计量。政府补助为非货币性资产的，按照公允价值计量；公允价值不能可靠取得的，按照名义金额 1 元计量。

（3）政府补助的会计处理

①与资产相关的政府补助

本集团取得的、用于购建或以其他方式形成长期资产的政府补助划分为与资产相关的政府补助。与资产相关的政府补助确认为递延收益，在相关资产使用期限内按照合理、系统的方法分期计入损益。按照名义金额计量的政府补助，直接计入当期损益。相关资产在使用寿命结束前被出售、转让、报废或发生毁损的，将尚未分配的相关递延收益余额转入资产处置当期的损益。

②与收益相关的政府补助

除与资产相关的政府补助之外的政府补助划分为与收益相关的政府补助。与收益相关的政府补助，分情况按照以下规定进行会计处理：

用于补偿本集团以后期间的相关成本费用或损失的，确认为递延收益，并在确认相关成本费用或损失的期间，计入当期损益；

用于补偿本集团已发生的相关成本费用或损失的，直接计入当期损益；

对于同时包含与资产相关部分和与收益相关部分的政府补助，区分不同部分分别进行会计处理；难以区分的，整体归类为与收益相关的政府补助。

与本集团日常活动相关的政府补助，按照经济业务实质，计入其他收益。与本集团日常活动无关的政府补助，计入营业外收支。

③政策性优惠贷款贴息

财政将贴息资金拨付给贷款银行，由贷款银行以政策性优惠利率向本集团提供贷款的，以实际收到的借款金额作为借款的入账价值，按照借款本金和该政策性优惠利率计算相关借款费用。

财政将贴息资金直接拨付给本集团，本集团将对应的贴息冲减相关借款费用。

④政府补助退回

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；属于其他情况的，直接计入当期损益。

40、递延所得税资产/递延所得税负债

本集团通常根据资产与负债在资产负债表日的账面价值与计税基础之间的暂时性差异，采用资产负债表债务法将应纳税暂时性差异或可抵扣暂时性差异对所得税的影响额确认和计量为递延所得税负债或递延所得税资产。本集团不对递延所得税资产和递延所得税负债进行折现。

（1）递延所得税资产的确认

对于可抵扣暂时性差异、能够结转以后年度的可抵扣亏损和税款抵减，其对所得税的影响额按预计转回期间的所得税税率计算，并将该影响额确认为递延所得税资产，但是以本集团很可能取得用来抵扣可抵扣暂时性差异、可抵扣亏损和税款抵减的未来应纳税所得额为限。

同时具有下列特征的交易或事项中因资产或负债的初始确认所产生的可抵扣暂时性差异对所得税的影响额不确认为递延所得税资产：

A.该项交易不是企业合并；

B.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）。

本公司对与子公司、联营公司及合营企业投资相关的可抵扣暂时性差异，同时满足下列两项条件的，其对所得税的影响额（才能）确认为递延所得税资产：

A.暂时性差异在可预见的未来很可能转回；

B.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。

资产负债表日，有确凿证据表明未来期间很可能获得足够的应纳税所得额用来抵扣可抵扣暂时性差异的，确认以前期间未确认的递延所得税资产。

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

（2）递延所得税负债的确认

本集团所有应纳税暂时性差异均按预计转回期间的所得税税率计量对所得税的影响，并将该影响额确认为递延所得税负债，但下列情况的除外：

①因下列交易或事项中产生的应纳税暂时性差异对所得税的影响不确认为递延所得税负债：

A.商誉的初始确认；

B.具有以下特征的交易中产生的资产或负债的初始确认：该交易不是企业合并，并且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。

②本公司对与子公司、合营企业及联营企业投资相关的应纳税暂时性差异，其对所得税的影响额一般确认为递延所得税负债，但同时满足以下两项条件的除外：

A.本公司能够控制暂时性差异转回的时间；

B.该暂时性差异在可预见的未来很可能不会转回。

（3）特定交易或事项所涉及的递延所得税负债或资产的确认

①与企业合并相关的递延所得税负债或资产

非同一控制下企业合并产生的应纳税暂时性差异或可抵扣暂时性差异，在确认递延所得税负债或递延所得税资产的同时，相关的递延所得税费用（或收益），通常调整企业合并中所确认的商誉。

②直接计入所有者权益的项目

与直接计入所有者权益的交易或者事项相关的当期所得税和递延所得税，计入所有者权益。暂时性差异对所得税的影响计入所有者权益的交易或事项包括：其他债权投资公允价值变动等形成的其他综合收益、会计政策变更采用追溯调整法或对前期（重要）会计差错更正差异追溯重述法调整期初留存收益、同时包含负债成份及权益成份的混合金融工具在初始确认时计入所有者权益等。

③可弥补亏损和税款抵减

A.本集团自身经营产生的可弥补亏损以及税款抵减

可抵扣亏损是指按照税法规定计算确定的准予用以后年度的应纳税所得额弥补的亏损。对于按照税法规定可以结转以后年度的未弥补亏损（可抵扣亏损）和税款抵减，视同可抵扣暂时性差异处理。在预计可利用可弥补亏损或税款抵减的未来期间内很可能取得足够的应纳税所得额时，以很可能取得的应纳税所得额为限，确认相应的递延所得税资产，同时减少当期利润表中的所得税费用。

B.因企业合并而形成的可弥补的被合并企业的未弥补亏损

在企业合并中，本集团取得被购买方的可抵扣暂时性差异，在购买日不符合递延所得税资产确认条件的，不予以确认。购买日后 12 个月内，如取得新的或进一步的信息表明购买日的相关情况已经存在，预期被购买方在购买日可抵扣暂时性差异带来的经济利益能够实现的，确认相关的递延所得税资产，同时减少商誉，商誉不足冲减的，差额部分确认为当期损益；除上述情况以外，确认与企业合并相关的递延所得税资产，计入当期损益。

④合并抵销形成的暂时性差异

本集团在编制合并财务报表时，因抵销未实现内部销售损益导致合并资产负债表中资产、负债的账面价值与其在所属纳税主体的计税基础之间产生暂时性差异的，在合并资产负债表中确认递延所得税资产或递延所得税负债，同时调整合并利润表中的所得税费用，但与直接计入所有者权益的交易或事项及企业合并相关的递延所得税除外。

⑤以权益结算的股份支付

如果税法规定与股份支付相关的支出允许税前扣除，在按照会计准则规定确认成本费用的期间内，本集团根据会计期末取得信息估计可税前扣除的金额计算确定其计税基础及由此产生的暂时性差异，符合确认条件的情况下确认相关的递延所得税。其中预计未来期间可税前扣除的金额超过按照会计准则规定确认的与股份支付相关的成本费用，超过部分的所得税影响应直接计入所有者权益。

（4）递延所得税资产和递延所得税负债以净额列示的依据

本集团在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：

本集团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；

递延所得税资产及递延所得税负债是与同一税收征管部门对同一纳税主体征收的所得税相关或者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和负债或是同时取得资产、清偿负债。

41、租赁

（1）租赁的识别

在合同开始日，本集团评估合同是否为租赁或者包含租赁，如果合同中一方让渡了在一定期间内控制一项或多项已识别资产使用的权利以换取对价，则该合同为租赁或者包含租赁。为确定合同是否让渡了在一定期间内控制已识别资产使用的权利，本集团评估合同中的客户是否有权获得在使用期间内因使用已识别资产所产生的几乎全部经济利益，并有权在该使用期间主导已识别资产的使用。

（2）单独租赁的识别

合同中同时包含多项单独租赁的，本集团将合同予以分拆，并分别各项单独租赁进行会计处理。同时符合下列条件的，使用已识别资产的权利构成合同中的一项单独租赁：①承租人可从单独使用该资产或将其与易于获得的其他资源一起使用中获利；②该资产与合同中的其他资产不存在高度依赖或高度关联关系。

（3）作为承租方租赁的会计处理方法

在租赁期开始日，本集团将租赁期不超过 12 个月，且不包含购买选择权的租赁认定为短期租赁；将单项租赁资产为全新资产时价值较低的租赁认定为低价值资产租赁。本集团转租或预期转租租赁资产的，原租赁不认定为低价值资产租赁。

对于所有短期租赁和低价值资产租赁，本公司在租赁期内各个期间按照直线法将租赁付款额计入相关资产成本或当期损益。

除上述采用简化处理的短期租赁和低价值资产租赁外，在租赁期开始日，本集团对租赁确认使用权资产和租赁负债。

①使用权资产

使用权资产，是指承租人可在租赁期内使用租赁资产的权利。

在租赁期开始日，使用权资产按照成本进行初始计量。该成本包括：

租赁负债的初始计量金额；

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；

承租人发生的初始直接费用；

承租人为拆卸及移除租赁资产、复原租赁资产所在场地或将租赁资产恢复至租赁条款约定状态预计将发生的成本。本公司按照预计负债的确认标准和计量方法对该成本进行确认和计量，详见附注五、24。前述成本属于为生产存货而发生的将计入存货成本。

使用权资产折旧采用年限平均法分类计提。对于能合理确定租赁期届满时将会取得租赁资产所有权的，在租赁资产预计剩余使用寿命内，根据使用权资产类别和预计净残值率确定折旧率；对于无法合理确定租赁期届满时将会取得租赁资产所有权的，在租赁期与租赁资产剩余使用寿命两者孰短的期间内，根据使用权资产类别确定折旧率。

各类使用权资产折旧方法、折旧年限、残值率和年折旧率如下：

类别	折旧方法	折旧年限（年）	残值率（%）	年折旧率（%）
房屋及建筑物	年限平均法	租赁期	-	1/租赁期
机器设备	年限平均法	租赁期	-	1/租赁期

②租赁负债

租赁负债应当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。租赁付款额包括以下五项内容：

固定付款额及实质固定付款额，存在租赁激励的，扣除租赁激励相关金额；

取决于指数或比率的可变租赁付款额；

购买选择权的行权价格，前提是承租人合理确定将行使该选择权；

行使终止租赁选择权需支付的款项，前提是租赁期反映出承租人将行使终止租赁选择权；

根据承租人提供的担保余值预计应支付的款项。

计算租赁付款额现值时采用租赁内含利率作为折现率，无法确定租赁内含利率的，采用公司增量借款利率作为折现率。租赁付款额与其现值之间的差额作为未确认融资费用，在租赁期各个期间内按照确认租赁付款额现值的折现率确认利息费用，并计入当期损益。未纳入租赁负债计量的可变租赁付款额于实际发生时计入当期损益。

租赁期开始日后，当实质固定付款额发生变动、担保余值预计的应付金额发生变化、用于确定租赁付款额的指数或比率发生变动、购买选择权、续租选择权或终止选择权的评估结果或实际行权情况发生变化时，本集团按照变动后的租赁付款额的现值重新计量租赁负债，并相应调整使用权资产的账面价值。

（4）作为出租方租赁的会计处理方法

在租赁开始日，本集团将实质上转移了与租赁资产所有权有关的几乎全部风险和报酬的租赁划分为融资租赁，除此之外的均为经营租赁。

①经营租赁

本集团在租赁期内各个期间按照直线法将租赁收款额确认为租金收入，发生的初始直接费用予以资本化并按照与租金收入确认相同的基础进行分摊，分期计入当期损益。本公司取得的与经营租赁有关的未计入租赁收款额的可变租赁付款额在实际发生时计入当期损益。

②融资租赁

在租赁开始日，本集团按照租赁投资净额（未担保余值和租赁期开始日尚未收到的租赁收款额按照租赁内含利率折现的现值之和）确认应收融资租赁款，并终止确认融资租赁资产。在租赁期的各个期间，本集团按照租赁内含利率计算并确认利息收入。

本集团取得的未纳入租赁投资净额计量的可变租赁付款额在实际发生时计入当期损益。

（5）租赁变更的会计处理

①租赁变更作为一项单独租赁

租赁发生变更且同时符合下列条件的，本集团将该租赁变更作为一项单独租赁进行会计处理：A.该租赁变更通过增加一项或多项租赁资产的使用权而扩大了租赁范围；B.增加的对价与租赁范围扩大部分的单独价格按该合同情况调整后的金额相当。

②租赁变更未作为一项单独租赁

A.本集团作为承租人

在租赁变更生效日，本集团重新确定租赁期，并采用修订后的折现率对变更后的租赁付款额进行折现，以重新计量租赁负债。在计算变更后租赁付款额的现值时，采用剩余租赁期间的租赁内含利率作为折现率；无法确定剩余租赁期间的租赁内含利率的，采用租赁变更生效日的增量借款利率作为折现率。

就上述租赁负债调整的影响，区分以下情形进行会计处理：

- 租赁变更导致租赁范围缩小或租赁期缩短的，调减使用权资产的账面价值，并将部分终止或完全终止租赁的相关利得或损失计入当期损益；
- 其他租赁变更，相应调整使用权资产的账面价值。

B.本集团作为出租人

经营租赁发生变更的，本集团自变更生效日起将其作为一项新租赁进行会计处理，与变更前租赁有关的预收或应收租赁收款额视为新租赁的收款额。

融资租赁的变更未作为一项单独租赁进行会计处理的，本集团分别下列情形对变更后的租赁进行处理：如果租赁变更在租赁开始日生效，该租赁会被分类为经营租赁的，本集团自租赁变更生效日开始将其作为一项新租赁进行会计处理，并以租赁变更生效日前的租赁投资净额作为租赁资产的账面价值；如果租赁变更在租赁开始日生效，该租赁会被分类为融资租赁的，本集团按照关于修改或重新议定合同的规定进行会计处理。

（6）售后租回

本公司按照附注五、37 的规定，评估确定售后租回交易中的资产转让是否属于销售。

① 本集团作为卖方（承租人）

售后租回交易中的资产转让不属于销售的，本集团继续确认被转让资产，同时确认一项与转让收入等额的金融负债，并按照附注五、11 对该金融负债进行会计处理。该资产转让属于销售的，本集团按原资产账面价值中与租回获得的使用权有关的部分，计量售后租回所形成的使用权资产，并仅就转让至出租人的权利确认相关利得或损失。

② 本集团作为买方（出租人）

售后租回交易中的资产转让不属于销售的，本集团不确认被转让资产，但确认一项与转让收入等额的金融资产，并按照附注五、11 对该金融资产进行会计处理。该资产转让属于销售的，本集团根据其他适用的企业会计准则对资产购买进行会计处理，并对资产出租进行会计处理。

42、其他重要的会计政策和会计估计

（1）套期会计

①套期的分类

本集团将套期分为公允价值套期、现金流量套期和境外经营净投资套期。

A.公允价值套期，是指对已确认资产或负债，尚未确认的确定承诺，或上述项目组成部分的公允价值变动风险敞口进行的套期。该公允价值变动源于特定风险，且将影响企业的损益或其他综合收益。

B.现金流量套期，是指对现金流量变动风险进行的套期。该现金流量变动源于与已确认资产或负债、极可能发生的预期交易，或与上述项目组成部分有关的特定风险，且将影响企业的损益。

C.境外经营净投资套期，是指对境外经营净投资外汇风险敞口进行的套期。境外经营净投资套期中的被套期风险是指境外经营的记账本位币与母公司的记账本位币之间的折算差额。

②套期工具和被套期项目

套期工具，是指本集团为进行套期而指定的，其公允价值或现金流量变动预期可抵消被套期项目的公允价值或现金流量变动的金融工具，包括：

A.以公允价值计量且其变动计入当期损益的衍生工具，但签出期权除外。只有在对购入期权（包括嵌入在混合合同中的购入期权）进行套期时，签出期权才可以作为套期工具。嵌入在混合合同中但未分拆的衍生工具不能作为单独的套期工具。

B.以公允价值计量且其变动计入当期损益的非衍生金融资产或非衍生金融负债，但指定为以公允价值计量且其变动计入当期损益、且其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的金融负债除外。

自身权益工具不属于金融资产或金融负债，不能作为套期工具。

被套期项目，是指使本集团面临公允价值或现金流量变动风险，且被指定为被套期对象的、能够可靠计量的项目。本集团将下列单个项目、项目组合或其组成部分指定为被套期项目：

A.已确认资产或负债。

B.尚未确认的确定承诺。确定承诺，是指在未来某特定日期或期间，以约定价格交换特定数量资源、具有法律约束力的协议。

C.极可能发生的预期交易。预期交易，是指尚未承诺但预期会发生的交易。

D.境外经营净投资。

上述项目组成部分是指小于项目整体公允价值或现金流量变动的部分，本集团将下列项目组成部分或其组合被指定为被套期项目：

A.项目整体公允价值或现金流量变动中仅由某一个或多个特定风险引起的公允价值或现金流量变动部分（风险成分）。根据在特定市场环境下的评估，该风险成分应当能够单独识别并可靠计量。风险成分也包括被套期项目公允价值或现金流量的变动仅高于或仅低于特定价格或其他变量的部分。

B.一项或多项选定的合同现金流量。

C.项目名义金额的组成部分，即项目整体金额或数量的特定部分，其可以是项目整体的一定比例部分，也可以是项目整体的某一层级部分。若某一层级部分包含提前还款权，且该提前还款权的公允价值受被套期风险变化影响的，不得将该层级指定为公允价值套期的被套期项目，但在计量被套期项目的公允价值时已包含该提前还款权影响的情况除外。

③套期关系评估

在套期关系开始时，本集团对套期关系有正式指定，并准备了关于套期关系、风险管理目标和风险管理策略的正式书面文件。该文件载明了套期工具、被套期项目，被套期风险的性质，以及本集团对套期有效性评估方法。套期有效性，是指套期工具的公允价值或现金流量变动能够抵销被套期风险引起的被套期项目公允价值或现金流量的程度。此类套期在初始指定日及以后期间被持续评价符合套期有效性要求。

如果套期工具已到期、被出售、合同终止或已行使（但作为套期策略组成部分的展期或替换不作为已到期或合同终止处理），或因风险管理目标发生变化，导致套期关系不再满足风险管理目标，或者被套期项目与套期工具之间不再存在经济关系，或者被套期项目和套期工具经济关系产生的价值变动中，信用风险的影响开始占主导地位，或者该套期不再满足套期会计方法的其他条件时，本集团终止运用套期会计。

套期关系由于套期比率的原因不再符合套期有效性要求的，但指定该套期关系的风险管理目标没有改变的，本集团对套期关系进行再平衡。

④确认和计量

满足运用套期会计方法条件的，按如下方法进行处理：

A.公允价值套期

套期工具产生的利得或损失计入当期损益。如果是对指定以公允价值计量且其变动计入其他综合收益的非交易性权益工具投资（或其组成部分）进行套期的，套期工具产生的利得或损失计入其他综合收益。被套期项目因套期风险敞口形成利得或损失，计入当期损益，同时调整未以公允价值计量的已确认被套期项目的账面价值。如果被套期项目是指定以公允价值计量且其变动计入其他综合收益的非交易性权益工具投资（或其组成部分），因套期风险敞口形成利得或损失，计入其他综合收益，其账面价值已按公允价值计量，不需要调整。

就与按摊余成本计量的金融工具（或其组成部分）有关的公允价值套期而言，对被套期项目账面价值所作的调整，按照开始摊销日重新计算的实际利率进行摊销，计入当期损益。该摊销日可以自调整日开始，并不得晚于被套期项目终止进行套期利得和损失调整的时点。被套期项目为以公允价值计量且其变动计入其他综合收益的金融资产（或其组成部分）的，按照同样的方式对累积已确认的套期利得或损失进行摊销，并计入当期损益，但不调整金融资产（或其组成部分）的账面价值。

被套期项目为尚未确认的确定承诺（或其组成部分）的，其在套期关系指定后因被套期风险引起的累计公允价值变动确认为一项资产或负债，相关的利得或损失计入当期损益。当履行确定承诺而取得资产或承担负债时，应当调整该资产或负债的初始确认金额，以包括已确认的被套期项目的公允价值累计变动额。

B.现金流量套期

套期工具利得或损失中属于套期有效的部分，作为现金流量套期储备，确认为其他综合收益，属于套期无效的部分（即扣除计入其他综合收益后的其他利得或损失），计入当期损益。现金流量套期储备的金额，按照下列两项的绝对额中较低者确定：①套期工具自套期开始的累计利得或损失。②被套期项目自套期开始的预计未来现金流量现值的累计变动额。

如果被套期的预期交易随后确认为非金融资产或非金融负债，或非金融资产或非金融负债的预期交易形成适用公允价值套期会计的确定承诺时则原在其他综合收益中确认的现金流量套期储备金额转出，计入该资产或负债的初始确认金额。其余现金流量套期在被套期的预期现金流量影响损益的相同期间，如预期销售发生时，将其他综合收益中确认的现金流量套期储备转出，计入当期损益。

C.境外经营净投资套期

对境外经营净投资的套期，套期工具形成的利得或损失中属于有效套期的部分，直接确认为其他综合收益。套期工具形成的利得或损失中属于无效套期的部分，计入当期损益。处置境外经营时，上述在其他综合收益中反映的套期工具利得或损失转出，计入当期损益。

（2）回购公司股份

①本公司按法定程序报经批准采用收购本公司股票方式减资的，按注销股票面值总额减少股本，购回股票支付的价款（含交易费用）与股票面值的差额调整所有者权益，超过面值总额的部分，依次冲减资本公积（股本溢价）、盈余公积和未分配利润；低于面值总额的，低于面值总额的部分增加资本公积（股本溢价）。

②公司回购的股份在注销或者转让之前，作为库存股管理，回购股份的全部支出转作库存股成本。

③库存股转让时，转让收入高于库存股成本的部分，增加资本公积（股本溢价）；低于库存股成本的部分，依次冲减资本公积（股本溢价）、盈余公积、未分配利润。

（3）限制性股票

股权激励计划中，本集团授予被激励对象限制性股票，被激励对象先认购股票，如果后续未达到股权激励计划规定的解锁条件，则本集团按照事先约定的价格回购股票。向职工发行的限制性股票按有关规定履行了注册登记等增资手续的，在授予日，本集团根据收到的职工缴纳的认股款确认股本和资本公积（股本溢价）；同时就回购义务确认库存股和其他应付款。

（4）公允价值计量

公允价值是指市场参与者在计量日发生的有序交易中，出售一项资产所能收到或者转移一项负债所需支付的价格。

本集团以主要市场的价格计量相关资产或负债的公允价值，不存在主要市场的，本公司以最有利市场的价格计量相

关资产或负债的公允价值。本公司采用市场参与者在对该资产或负债定价时为实现其经济利益最大化所使用的假设。

主要市场，是指相关资产或负债交易量最大和交易活跃程度最高的市场；最有利市场，是指在考虑交易费用和运输费用后，能够以最高金额出售相关资产或者以最低金额转移相关负债的市场。

存在活跃市场的金融资产或金融负债，本集团采用活跃市场中的报价确定其公允价值。金融工具不存在活跃市场的，本集团采用估值技术确定其公允价值。

以公允价值计量非金融资产的，考虑市场参与者将该资产用于最佳用途产生经济利益的能力，或者将该资产出售给能够用于最佳用途的其他市场参与者产生经济利益的能力。

①估值技术

本集团采用在当期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，使用的估值技术主要包括市场法、收益法和成本法。本集团使用与其中一种或多种估值技术相一致的方法计量公允价值，使用多种估值技术计量公允价值的，考虑各估值结果的合理性，选取在当期情况下最能代表公允价值的金额作为公允价值。

本集团在估值技术的应用中，优先使用相关可观察输入值，只有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，才使用不可观察输入值。可观察输入值，是指能够从市场数据中取得的输入值。该输入值反映了市场参与者在对相关资产或负债定价时所使用的假设。不可观察输入值，是指不能从市场数据中取得的输入值。该输入值根据可获得的市场参与者在对相关资产或负债定价时所使用假设的最佳信息取得。

②公允价值层次

本集团将公允价值计量所使用的输入值划分为三个层次，并首先使用第一层次输入值，其次使用第二层次输入值，最后使用第三层次输入值。第一层次输入值是在计量日能够取得的相同资产或负债在活跃市场上未经调整的报价。第二层次输入值是除第一层次输入值外相关资产或负债直接或间接可观察的输入值。第三层次输入值是相关资产或负债的不可观察输入值。

43、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

单位：元

会计政策变更的内容和原因	受重要影响的报表项目名称	影响金额
2022 年 11 月 30 日，财政部发布了《企业会计准则解释第 16 号》（财会[2022]31 号，以下简称解释 16 号），“关于单项交易产生的资产和负债相关的递延所得税不适用初始确认豁免的会计处理”内容自 2023 年 1 月 1 日起施行；执行解释 16 号的相关规定对本公司报告期内财务报表未产生重大影响。	执行《企业会计准则解释第 16 号》（财会[2022]31 号）的相关规定对本集团报告期内财务报表未产生重大影响。	0.00

（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

44、其他

六、税项

1、主要税种及税率

税种	计税依据	税率
增值税	应税收入	27%、19%、13%、9%、7%、6%
城市维护建设税	应纳流转税额	7%
企业所得税	应纳税所得额	见下表

存在不同企业所得税税率纳税主体的，披露情况说明

纳税主体名称	所得税税率
本公司	15%
金源自动化	15%
亿纬动力	15%
亿纬赛恩斯	25%
孚安特	15%
荆门创能	15%
惠州创能	25%
亿纬集能	15%
亿纬储能	15%
亿纬亚洲	8.25%、16.5%【注：亿纬亚洲为集团注册在香港的子公司，根据香港的税务条例，应纳所得额 200 万港币以内部分中国香港利得税税率适用 8.25%，超过 200 万港币以上部分中国香港利得税税率适用 16.5%。】
亿纬动力香港	16.5%
宁波创能	25%
亿纬国际	联邦税（根据利润总额分段计税）
惠州亿纬动力	15%
亿纬林洋	25%
金海锂业	15%
亿纬德国	15%
成都亿纬锂能	25%
青海亿纬	25%
玉溪亿纬	25%
曲靖亿纬	25%
亿纬匈牙利	9%
亿纬马来西亚	24%
沈阳亿纬	25%
成都亿纬动力	25%
亿捷锂业	25%

亿纬新加坡	17%
亿纬爱尔兰	12.5%
亿纬美国	联邦 21%，各州从 1%-12%不等

2、税收优惠

（1）2023 年 12 月 28 日，本公司取得由广东省科学技术厅、广东省财政厅、国家税务总局广东省税务局联合颁发的编号为 GR202344005054《高新技术企业证书》，有效期三年。2023 年至 2025 年本公司企业所得税减按 15%缴纳。

（2）2023 年 12 月 28 日，金源自动化取得由广东省科学技术厅、广东省财政厅、国家税务总局广东省税务局联合颁发的编号为 GR202344005251《高新技术企业证书》，有效期三年。2023 年至 2025 年金源自动化企业所得税减按 15%缴纳。

（3）2022 年 10 月 12 日，亿纬动力已通过湖北省 2022 年高新技术企业认定，《高新技术企业证书》编号为 GR202242001542，有效期三年。2022 年至 2024 年亿纬动力企业所得税减按 15%缴纳。

（4）2021 年 11 月 15 日，孚安特取得由湖北省科学技术厅、湖北省财政厅、国家税务总局湖北省税务局联合颁发的编号为 GR202142001542《高新技术企业证书》，有效期三年。2021 年至 2023 年孚安特企业所得税减按 15%缴纳。

（5）2023 年 10 月 16 日，荆门创能取得由湖北省科学技术厅、湖北省财政厅、国家税务总局湖北省税务局联合颁发的编号为 GR202342009968《高新技术企业证书》，有效期三年。2023 年至 2025 年荆门创能企业所得税减按 15%缴纳。

（6）2023 年 12 月 28 日，惠州亿纬动力取得由广东省科学技术厅、广东省财政厅、国家税务总局广东省税务局联合颁发的编号为 GR202344004886《高新技术企业证书》，有效期三年。2023 年至 2025 年惠州亿纬动力企业所得税减按 15%缴纳。

（7）2021 年 12 月 20 日，亿纬集能取得由广东省科学技术厅、广东省财政厅、国家税务总局广东省税务局联合颁发的编号为 GR202144000446《高新技术企业证书》，有效期三年。2021 年至 2023 年亿纬集能企业所得税减按 15%缴纳。

（8）2023 年 10 月 16 日，亿纬储能取得由湖北省科学技术厅、湖北省财政厅、国家税务总局湖北省税务局联合颁发的编号为 GR202342000468《高新技术企业证书》，有效期三年。2023 年至 2025 年亿纬储能企业所得税减按 15%缴纳。

（9）根据国家税务总局规定，自 2011 年 1 月 1 日至 2030 年 12 月 31 日，对设在西部地区的鼓励类产业企业减按 15%的税率征收企业所得税，金海锂业 2023 年度符合西部大开发企业所得税税收优惠政策，按 15%的税率缴纳企业所得税。

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	101,520.11	62,391.13
银行存款	9,875,543,902.65	7,207,948,290.79
其他货币资金	630,563,127.29	1,770,694,714.91
合计	10,506,208,550.05	8,978,705,396.83
其中：存放在境外的款项总额	330,348,212.48	294,377,525.54

其他说明：

年末，其他货币资金余额 630,563,127.29 元主要系开具票据保证金 603,127,074.22 元，证券期货账户余额 11,466,788.75 元，存放于第三方平台的资金余额 15,969,264.32 元。其中，票据保证金 603,127,074.22 元不作为现金流量表的现金及等价物列示。

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	3,152,615,500.00	3,360,354,460.00
其中：		
结构性存款	3,140,000,000.00	3,360,000,000.00
远期结汇合同	12,615,500.00	354,460.00
其中：		
合计	3,152,615,500.00	3,360,354,460.00

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
银行承兑票据	1,577,866,336.62	1,369,338,734.57
商业承兑票据	190,000,000.00	57,285,000.00
信用证		3,665,568.16
合计	1,767,866,336.62	1,430,289,302.73

（2） 按坏账计提方法分类披露

单位：元

类别	期末余额					期初余额				
	账面余额		坏账准备		账面价值	账面余额		坏账准备		账面价值
	金额	比例	金额	计提比例		金额	比例	金额	计提比例	

其中：										
按组合计提坏账准备的应收票据	1,777,866,336.62	100.00%	10,000,000.00	0.56%	1,767,866,336.62	1,433,304,302.73	100.00%	3,015,000.00	0.21%	1,430,289,302.73
其中：										
银行承兑汇票组合	1,577,866,336.62	88.75%			1,577,866,336.62	1,369,338,734.57	95.54%			1,369,338,734.57
商业承兑汇票组合	200,000,000.00	11.25%	10,000,000.00	5.00%	190,000,000.00	60,300,000.00	4.21%	3,015,000.00	5.00%	57,285,000.00
信用证						3,665,568.16	0.26%			3,665,568.16
合计	1,777,866,336.62	100.00%	10,000,000.00	0.56%	1,767,866,336.62	1,433,304,302.73	100.00%	3,015,000.00	0.21%	1,430,289,302.73

按组合计提坏账准备：商业承兑汇票

单位：元

名称	期末余额		
	账面余额	坏账准备	计提比例
商业承兑汇票组合	200,000,000.00	10,000,000.00	5.00%
合计	200,000,000.00	10,000,000.00	

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：

□适用 ☑不适用

（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	
商业承兑汇票组合	3,015,000.00	6,985,000.00				10,000,000.00
合计	3,015,000.00	6,985,000.00				10,000,000.00

其中本期坏账准备收回或转回金额重要的：

□适用 ☑不适用

（4） 期末公司已质押的应收票据

单位：元

项目	期末已质押金额
银行承兑票据	21,420,000.00
合计	21,420,000.00

（5） 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
银行承兑票据		1,260,541,794.05
商业承兑票据		200,000,000.00
合计		1,460,541,794.05

（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） 按账龄披露

单位：元

账龄	期末账面余额	期初账面余额
1 年以内（含 1 年）	13,037,116,493.92	9,865,137,648.34
其中：6 个月以内	12,562,858,136.97	9,734,147,539.59
7-12 个月	474,258,356.95	130,990,108.75
1 至 2 年	75,641,292.47	21,084,706.93
2 至 3 年	4,269,497.75	31,110,985.63
3 年以上	59,495,486.05	172,640,133.36
其中：3 至 4 年	6,297,827.10	12,873,639.12
4 至 5 年	9,309,737.26	58,396,482.34
5 年以上	43,887,921.69	101,370,011.90
合计	13,176,522,770.19	10,089,973,474.26

（2） 按坏账计提方法分类披露

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						106,370,776.07	1.05%	95,504,959.52	89.78%	10,865,816.55
其中：										
按组合计提坏账准备的应收账款	13,176,522,770.19	100.00%	748,989,022.69	5.68%	12,427,533,747.50	9,983,602,698.19	98.95%	583,662,596.32	5.85%	9,399,940,101.87
其中：										
应收客户货款	13,138,435,469.46	99.71%	748,989,022.69	5.70%	12,389,446,446.77	9,959,635,675.02	98.71%	583,662,596.32	5.86%	9,375,973,078.70
应收政府部门款项	38,087,300.73	0.29%			38,087,300.73	23,967,023.17	0.24%			23,967,023.17
合计	13,176,522,770.19	100.00%	748,989,022.69	5.68%	12,427,533,747.50	10,089,973,474.26	100.00%	679,167,555.84	6.73%	9,410,805,918.42

按组合计提坏账准备：应收客户货款

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	13,004,045,633.19	673,233,817.27	5.18%
其中：6 个月以内	12,543,414,921.84	627,170,746.13	5.00%
7-12 个月	460,630,711.35	46,063,071.14	10.00%
1 至 2 年	70,624,852.47	14,124,970.49	20.00%
2 至 3 年	4,269,497.75	2,134,748.88	50.00%
3 年以上	59,495,486.05	59,495,486.05	100.00%
合计	13,138,435,469.46	748,989,022.69	

确定该组合依据的说明：

按组合计提坏账准备的确认标准及说明见附注五、11。

如是按照预期信用损失一般模型计提应收账款坏账准备：

□适用 ☑不适用

（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	
单项金额重大并单独计提坏账准备的应收账款	95,504,959.52			95,504,959.52		
按信用风险特征组合计提坏账准备的应收账款	583,662,596.32	170,066,156.07	-17,355.64	4,757,085.34		748,989,022.69

合计	679,167,555.84	170,066,156.07	-17,355.64	100,262,044.86		748,989,022.69

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

（4） 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	100,262,044.86

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
安徽欧鹏巴赫新能源科技有限公司	货款	42,292,608.55	公司已注销	内部审批流程	否
领途汽车有限公司	货款	53,212,350.97	债务重组执行完毕	内部审批流程	否
合计		95,504,959.52			

应收账款核销说明：

（5） 按欠款方归集的期末余额前五名的应收账款和合同资产情况

单位：元

单位名称	应收账款期末余额	合同资产期末余额	应收账款和合同资产期末余额	占应收账款和合同资产期末余额合计数的比例	应收账款坏账准备和合同资产减值准备期末余额
第一名	1,312,651,721.10		1,312,651,721.10	9.79%	66,957,712.96
第二名	988,432,105.46		988,432,105.46	7.37%	49,421,605.27
第三名	741,405,176.63		741,405,176.63	5.53%	37,070,258.84
第四名	612,894,542.04		612,894,542.04	4.57%	30,644,727.11
第五名	545,468,267.47		545,468,267.47	4.07%	27,273,413.37
合计	4,200,851,812.70		4,200,851,812.70	31.32%	211,367,717.55

6、合同资产

（1） 合同资产情况

单位：元

项目	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
未到期的质保金	234,023,799.37	11,701,189.97	222,322,609.40	200,589,137.29	10,029,456.90	190,559,680.39

合计	234,023,799.37	11,701,189.97	222,322,609.40	200,589,137.29	10,029,456.90	190,559,680.39

（2） 报告期内账面价值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

（3） 按坏账计提方法分类披露

单位：元

类别	期末余额					期初余额				
	账面余额		坏账准备		账面价值	账面余额		坏账准备		账面价值
	金额	比例	金额	计提比例		金额	比例	金额	计提比例	
其中：										
按组合计提坏账准备	234,023,799.37	100.00%	11,701,189.97	5.00%	222,322,609.40	200,589,137.29	100.00%	10,029,456.90	5.00%	190,559,680.39
其中：										
未到期的质保金	234,023,799.37	100.00%	11,701,189.97	5.00%	222,322,609.40	200,589,137.29	100.00%	10,029,456.90	5.00%	190,559,680.39
合计	234,023,799.37	100.00%	11,701,189.97	5.00%	222,322,609.40	200,589,137.29	100.00%	10,029,456.90	5.00%	190,559,680.39

按预期信用损失一般模型计提坏账准备

□适用 ☑不适用

（4） 本期计提、收回或转回的坏账准备情况

单位：元

项目	本期计提	本期收回或转回	本期转销/核销	原因
按组合计提减值准备	1,671,733.07			
合计	1,671,733.07			——

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

（5） 本期实际核销的合同资产情况

单位：元

项目	核销金额

其中重要的合同资产核销情况

单位：元

单位名称	款项性质	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

合同资产核销说明：

其他说明：

7、应收款项融资

（1） 应收款项融资分类列示

单位：元

项目	期末余额	期初余额
应收票据	968,382,943.94	1,117,567,323.99
合计	968,382,943.94	1,117,567,323.99

（2） 按坏账计提方法分类披露

单位：元

类别	期末余额					期初余额				
	账面余额		坏账准备		账面价值	账面余额		坏账准备		账面价值
	金额	比例	金额	计提比例		金额	比例	金额	计提比例	
其中：										

按预期信用损失一般模型计提坏账准备

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				

各阶段划分依据和坏账准备计提比例

对本期发生损失准备变动的应收款项融资账面余额显著变动的情况说明：

（3） 本期计提、收回或转回的坏账准备的情况

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	转销或核销	其他变动	

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

（4） 期末公司已质押的应收款项融资

单位：元

项目	期末已质押金额
银行承兑汇票	48,823,945.50
合计	48,823,945.50

（5） 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款项融资

单位：元

项目	期末终止确认金额	期末未终止确认金额
银行承兑汇票	4,596,460,679.45	
合计	4,596,460,679.45	

（6） 本期实际核销的应收款项融资情况

单位：元

项目	核销金额

其中重要的应收款项融资核销情况

单位：元

单位名称	款项性质	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

核销说明：

（7） 应收款项融资本期增减变动及公允价值变动情况

（8） 其他说明

应收款项融资中为信用等级较高的商业银行承兑的银行承兑汇票，由于信用风险及延期付款风险很小，本公司未计提减值准备。按组合计提减值准备的确认标准及说明见附注五、11。

8、其他应收款

单位：元

项目	期末余额	期初余额
其他应收款	141,822,497.45	936,313,722.45
合计	141,822,497.45	936,313,722.45

（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） 按坏账计提方法分类披露

□适用 ☑不适用

4） 本期计提、收回或转回的坏账准备的情况

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	转销或核销	其他变动	

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

5） 本期实际核销的应收利息情况

单位：元

项目	核销金额

其中重要的应收利息核销情况

单位：元

单位名称	款项性质	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

核销说明：

其他说明：

（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） 按坏账计提方法分类披露

□适用 ☑不适用

4） 本期计提、收回或转回的坏账准备的情况

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	转销或核销	其他变动	

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

5） 本期实际核销的应收股利情况

单位：元

项目	核销金额

其中重要的应收股利核销情况

单位：元

单位名称	款项性质	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

核销说明：

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
红土镍矿湿法冶炼项目借款		796,110,270.22
押金、保证金	95,930,235.60	74,071,051.80
出口退税等政府部门款项	38,550,651.27	62,682,862.81
代垫款项		6,546,184.01

备用金	15,327.00	133,000.00
其他	12,368,385.35	161,604.15
合计	146,864,599.22	939,704,972.99

2） 按账龄披露

单位：元

账龄	期末账面余额	期初账面余额
1 年以内（含 1 年）	77,371,532.91	906,752,766.48
其中：6 个月以内	74,752,184.80	906,435,814.14
7-12 个月	2,619,348.11	316,952.34
1 至 2 年	37,927,792.18	28,437,425.53
2 至 3 年	27,469,193.15	210,067.28
3 年以上	4,096,080.98	4,304,713.70
其中：3 至 4 年	200,314.98	3,817,038.70
4 至 5 年	3,629,091.00	76,743.00
5 年以上	266,675.00	410,932.00
合计	146,864,599.22	939,704,972.99

3） 按坏账计提方法分类披露

☑适用 □不适用

单位：元

类别	期末余额					期初余额				
	账面余额		坏账准备		账面价值	账面余额		坏账准备		账面价值
	金额	比例	金额	计提比例		金额	比例	金额	计提比例	
其中：										
按组合计提坏账准备	146,864,599.22	100.00%	5,042,101.77	3.43%	141,822,497.45	939,704,972.99	100.00%	3,391,250.54	0.36%	936,313,722.45
其中：										
红土镍矿湿法冶炼项目借款						796,110,270.22	84.72%			796,110,270.22
押金、保证金	95,930,235.60	65.32%	4,922,531.45	5.13%	91,007,704.15	74,071,051.80	7.88%	3,261,689.42	4.40%	70,809,362.38
出口退税等政府部门款项	38,550,651.27	26.25%			38,550,651.27	62,682,862.81	6.67%			62,682,862.81
代垫款项						6,546,184.01	0.70%	27,051.00	0.41%	6,519,133.01
备用金	15,327.00	0.01%	766.35	5.00%	14,560.65	133,000.00	0.01%	9,500.0	7.14%	123,500.

								0		00
其他	12,368,385.35	8.42%	118,803.97	0.96%	12,249,581.38	161,604.15	0.02%	93,010.12	57.55%	68,594.03
合计	146,864,599.22	100.00%	5,042,101.77	3.43%	141,822,497.45	939,704,972.99	100.00%	3,391,250.54	0.36%	936,313,722.45

按预期信用损失一般模型计提坏账准备：

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	3,391,250.54			3,391,250.54
2023 年 1 月 1 日余额在本期				
本期计提	1,650,851.23			1,650,851.23
2023 年 12 月 31 日余额	5,042,101.77			5,042,101.77

各阶段划分依据和坏账准备计提比例

按组合计提坏账准备的确认标准及说明见附注五、11。

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

4） 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	转销或核销	其他	
按组合计提坏账准备的其他应收款	3,391,250.54	1,650,851.23				5,042,101.77
合计	3,391,250.54	1,650,851.23				5,042,101.77

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	收回或转回金额	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

5） 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：

6） 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
建信金融租赁有限公司	押金保证金	44,680,000.00	3 年以内	30.42%	0.00
工银金融租赁有限公司	押金保证金	15,000,000.00	1-2 年	10.21%	0.00
个人社保费	应收政府部门款项	10,985,356.90	6 个月以内	7.48%	0.00
个人住房公积金	应收政府部门款项	10,283,160.34	6 个月以内	7.00%	0.00
惠州仲恺高新技术产业开发区住房和城乡规划建设局	应收政府部门款项	6,666,784.36	5 年以内	4.54%	0.00
合计		87,615,301.60		59.66%	0.00

7） 因资金集中管理而列报于其他应收款

其他说明：

9、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	182,034,317.41	78.11%	2,030,342,193.52	99.51%
1 至 2 年	49,279,255.27	21.15%	9,730,328.21	0.48%
2 至 3 年	1,658,380.61	0.71%	7,050.00	0.00%
3 年以上	75,291.10	0.03%	210,251.10	0.01%
合计	233,047,244.39		2,040,289,822.83	

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

按预付对象归集的余额前五名预付款项汇总金额人民币 150,137,301.88 元，占预付款项余额合计数的比例 64.42%。

其他说明：

10、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	879,908,930.07	58,063,865.22	821,845,064.85	3,169,429,623.37	47,821,165.37	3,121,608,458.00
在产品	980,751,018.21	44,376,054.02	936,374,964.19	886,165,745.71	33,825,285.02	852,340,460.69
库存商品	2,257,327,077.97	181,958,629.68	2,075,368,448.29	2,005,789,551.00	39,809,932.16	1,965,979,618.84
发出商品	129,954,470.81		129,954,470.81	177,182,491.77		177,182,491.77
半成品	2,619,615,380.08	267,151,104.83	2,352,464,275.25	2,583,547,847.14	112,677,633.36	2,470,870,213.78
合计	6,867,556,877.14	551,549,653.75	6,316,007,223.39	8,822,115,258.99	234,134,015.91	8,587,981,243.08

（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	47,821,165.37	97,970,058.01		87,727,358.16		58,063,865.22
在产品	33,825,285.02	128,465,859.70		117,915,090.70		44,376,054.02
库存商品	39,809,932.16	297,433,899.22		155,285,201.70		181,958,629.68
半成品	112,677,633.36	372,455,417.20		217,981,945.73		267,151,104.83
合计	234,134,015.91	896,325,234.13		578,909,596.29		551,549,653.75

按组合计提存货跌价准备

单位：元

组合名称	期末			期初		
	期末余额	跌价准备	跌价准备计提比例	期初余额	跌价准备	跌价准备计提比例

按组合计提存货跌价准备的计提标准

（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

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

（1）一年内到期的债权投资

□适用 ☑不适用

（2）一年内到期的其他债权投资

□适用 ☑不适用

13、其他流动资产

单位：元

项目	期末余额	期初余额
增值税借方余额重分类	1,027,619,577.51	803,655,869.97
多交或预缴的企业所得税	23,010,168.03	572,047.11
合计	1,050,629,745.54	804,227,917.08

其他说明：

14、债权投资

（1）债权投资的情况

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
红土镍矿湿法冶炼项目	1,689,305,990.12		1,689,305,990.12	1,585,402,584.43		1,585,402,584.43
合计	1,689,305,990.12		1,689,305,990.12	1,585,402,584.43		1,585,402,584.43

债权投资减值准备本期变动情况

单位：元

项目	期初余额	本期增加	本期减少	期末余额

（2）期末重要的债权投资

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	逾期本金	面值	票面利率	实际利率	到期日	逾期本金

（3） 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				

各阶段划分依据和坏账准备计提比例

（4） 本期实际核销的债权投资情况

单位：元

项目	核销金额

其中重要的债权投资核销情况

债权投资核销说明：

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

（1） 其他债权投资的情况

单位：元

项目	期初余额	应计利息	利息调整	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减值准备	备注
华友转债	11,452,959.44			-698,386.52	10,754,572.92	10,348,000.00	406,572.92		
合计	11,452,959.44			-698,386.52	10,754,572.92	10,348,000.00	406,572.92		

其他债权投资减值准备本期变动情况

单位：元

项目	期初余额	本期增加	本期减少	期末余额

（2） 期末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	逾期本金	面值	票面利率	实际利率	到期日	逾期本金

（3） 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				

各阶段划分依据和坏账准备计提比例

（4） 本期实际核销的其他债权投资情况

单位：元

项目	核销金额

其中重要的其他债权投资核销情况

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、其他权益工具投资

单位：元

项目名称	期末余额	期初余额	本期计入其他综合收益的利得	本期计入其他综合收益的损失	本期末累计计入其他综合收益的利得	本期末累计计入其他综合收益的损失	本期确认的股利收入	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
上市权益工具投资	84,064,349.19	86,314,149.45		3,040,970.64		16,726,817.76	3,110,419.80	
非上市权益工具投资	247,626,100.85	250,048,794.98				120,000,000.00	3,835,770.00	
合计	331,690,450.04	336,362,944.43		3,040,970.64		136,726,817.76	6,946,189.80	

本期存在终止确认

单位：元

项目名称	转入留存收益的累计利得	转入留存收益的累计损失	终止确认的原因
非上市权益工具投资	13,422,174.98		部分转让股权

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：

17、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	

（2） 按坏账计提方法分类披露

单位：元

类别	期末余额					期初余额				
	账面余额		坏账准备		账面价值	账面余额		坏账准备		账面价值
	金额	比例	金额	计提比例		金额	比例	金额	计提比例	
其中：										

按预期信用损失一般模型计提坏账准备

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				

各阶段划分依据和坏账准备计提比例

（3） 本期计提、收回或转回的坏账准备的情况

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	转销或核销	其他	

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	收回或转回金额	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

（4） 本期实际核销的长期应收款情况

单位：元

项目	核销金额

其中重要的长期应收款核销情况：

单位：元

单位名称	款项性质	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

长期应收款核销说明：

18、长期股权投资

单位：元

被投资单位	期初余额（账面价值）	减值准备期初余额	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												
EVE ENERGY NORTH AMERICA CORPORATION	79,862,094.76				27,537,709.38						107,399,804.14	
小计	79,862,094.76				27,537,709.38						107,399,804.14	
二、联营企业												
思摩尔国际控股有限公司	6,784,740,917.68				512,345,674.35	-24,342,349.41	-8,422,023.62	220,875,048.79			7,043,447,170.21	
苏州瀚和智能装备有限公司	2,504,722.05			2,504,722.05								
SK 新能源（江苏）有限公司	1,682,280,335.50				135,789,736.00						1,818,070,071.50	
常州市贝特瑞新材料科技有限公司	440,724,189.51		17,800,000.00		114,692,492.92						573,216,682.43	
华飞镍钴（印尼）有限公司			1,570,115,325.00		40,003,143.42						1,610,118,468.42	
南京中交航信新能源科技有限公司	87,755.52				-2,655.14						85,100.38	
荆门新宙邦新材料有限公司	110,757,365.49				18,879,839.58		782,617.83				130,419,822.90	
江苏中智海洋工程装备有限公司	1,752,034.46				72,117.79						1,824,152.25	
华杉进出口（温州）有限公司	15,479,016.41				1,514,143.39						16,993,159.80	
北京铧山永盛科技有限公司	51,083.22				-51,083.22							
华北铝业新材料科技有限公司	82,113,001.89				223,933.74	-11,989.25	74,353.07				82,399,299.45	
金昆仑锂业有限公司	144,621,023.19				9,193,908.62						153,814,931.81	
曲靖市德枋亿纬有限公司	1,160,429,892.26		80,000,000.00		-281,355,040.76						959,074,851.50	

惠州亿纬氢能有限公司	7,735,162.80				-5,189,065.90						2,546,096.90	
深圳好电科技有限公司	104,584,918.17				10,657,253.35						115,242,171.52	
华杉进出口（桐乡）有限公司	4,300,262.61				5,347,410.29						9,647,672.90	
云南中科星城石墨有限公司	108,046,784.49		180,000,000.00		-2,125,194.36						285,921,590.13	
青海柴达木兴华锂盐有限公司	576,851,108.42				80,759,468.92		6,144,173.26				663,754,750.60	
四川能投德阿锂业有限责任公司	55,125,000.00		73,500,000.00		111,352.60						128,736,352.60	
湖北恩捷新材料科技有限公司	142,464,018.45		500,550,000.00		-1,574,147.42						641,439,871.03	
湖南紫金锂多金属新材料有限公司			26,000,000.00	9,500,000.00							16,500,000.00	
广东新型储能国家研究院有限公司			28,000,000.00								28,000,000.00	
湖北金杨精密制造有限公司			20,000,000.00								20,000,000.00	
湖北大储新能源有限公司			2,000,000.00								2,000,000.00	
小计	11,424,648,592.12		2,497,965,325.00	12,004,722.05	639,293,288.17	-24,354,338.66	-1,420,879.46	220,875,048.79			14,303,252,216.33	
合计	11,504,510,686.88		2,497,965,325.00	12,004,722.05	666,830,997.55	-24,354,338.66	-1,420,879.46	220,875,048.79			14,410,652,020.47	

可收回金额按公允价值减去处置费用后的净额确定

□适用 ☑不适用

可收回金额按预计未来现金流量的现值确定

□适用 ☑不适用

前述信息与以前年度减值测试采用的信息或外部信息明显不一致的差异原因

公司以前年度减值测试采用信息与当年实际情况明显不一致的差异原因

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

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） 转换为投资性房地产并采用公允价值计量

单位：元

项目	转换前核算科目	金额	转换理由	审批程序	对损益的影响	对其他综合收益的影响

（4） 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	21,747,908,175.39	10,856,835,580.11
合计	21,747,908,175.39	10,856,835,580.11

（1） 固定资产情况

单位：元

项目	房屋及建筑物	生产设备	电子设备	办公设备	运输设备	土地	合计
一、账面原值：							
1.期初余额	3,751,984,061.55	8,066,594,370.23	539,073,345.99	208,781,483.12	109,439,154.07		12,675,872,414.96
2.本期增加金额	3,566,875,406.22	7,982,488,084.95	318,349,286.36	75,191,965.34	217,124,006.14	79,416,033.00	12,239,444,782.01
（1）购置			18,259,533.90	16,091,507.95	4,998,720.95	79,416,033.00	118,765,795.80
（2）在建工程转入	3,566,875,406.22	7,982,488,084.95	300,089,752.46	59,100,457.39	212,125,285.19		12,120,678,986.21
（3）企业合并增加							

3.本期减少金额		53,803,833.67	4,458,964.52	3,315,057.01	12,044,153.13		73,622,008.33
（1）处置或报废		53,803,833.67	4,458,964.52	3,315,057.01	12,044,153.13		73,622,008.33
4.期末余额	7,318,859,467.77	15,995,278,621.51	852,963,667.83	280,658,391.45	314,519,007.08	79,416,033.00	24,841,695,188.64
二、累计折旧							
1.期初余额	200,149,379.71	1,347,653,218.69	177,696,336.38	61,341,412.60	32,196,487.47		1,819,036,834.85
2.本期增加金额	139,007,478.94	1,008,459,527.39	106,443,258.54	40,265,266.24	26,572,739.87		1,320,748,270.98
（1）计提	139,007,478.94	1,008,459,527.39	106,443,258.54	40,265,266.24	26,572,739.87		1,320,748,270.98
3.本期减少金额		37,486,467.02	3,139,808.71	1,635,278.26	3,736,538.59		45,998,092.58
（1）处置或报废		37,486,467.02	3,139,808.71	1,635,278.26	3,736,538.59		45,998,092.58
4.期末余额	339,156,858.65	2,318,626,279.06	280,999,786.21	99,971,400.58	55,032,688.75		3,093,787,013.25
三、减值准备							
1.期初余额							
2.本期增加金额							
（1）计提							
3.本期减少金额							
（1）处置或报废							
4.期末余额							
四、账面价值							
1.期末账面价值	6,979,702,609.12	13,676,652,342.45	571,963,881.62	180,686,990.87	259,486,318.33	79,416,033.00	21,747,908,175.39
2.期初账面价值	3,551,834,681.84	6,718,941,151.54	361,377,009.61	147,440,070.52	77,242,666.60		10,856,835,580.11

（2） 暂时闲置的固定资产情况

单位：元

项目	账面原值	累计折旧	减值准备	账面价值	备注

（3） 通过经营租赁租出的固定资产

单位：元

项目	期末账面价值

（4） 未办妥产权证书的固定资产情况

单位：元

项目	账面价值	未办妥产权证书的原因

亿纬锂能固定资产	776,807,321.33	工程结算中
荆门创能固定资产	106,753,237.25	工程结算中
金海锂业固定资产	185,653,642.98	工程结算中
亿纬动力固定资产	1,157,887,088.27	工程结算中
惠州亿纬动力固定资产	1,487,610,020.92	工程结算中
亿纬林洋固定资产	674,851,006.36	正在办理中
亿纬集能固定资产	558,252,243.20	正在办理中

其他说明：

（5） 固定资产的减值测试情况

□适用 ☑不适用

（6） 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	14,053,075,716.65	13,297,628,626.06
合计	14,053,075,716.65	13,297,628,626.06

（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
仲恺 B 区建设	130,017,754.88		130,017,754.88	582,100,484.86		582,100,484.86
面向物联网应用的高性能锂离子电池项目				17,788,495.58		17,788,495.58
亿纬集能动力电池项目				34,500,369.39		34,500,369.39
亿纬动力厂区建设	4,669,995,437.87		4,669,995,437.87	4,197,386,094.14		4,197,386,094.14
三元方形动力电池量产研究及测试中心项目	39,805,651.15		39,805,651.15	79,307,149.98		79,307,149.98
HBF16GWh 乘用车锂离子动力电池项目	1,291,491,934.01		1,291,491,934.01	1,250,247,488.81		1,250,247,488.81

乘用车锂离子动力电池项目	1,827,510,285.36		1,827,510,285.36	808,938,041.36		808,938,041.36
荆门创能厂区建设				93,763,580.33		93,763,580.33
荆门亿纬创能储能动力锂离子电池项目				109,647.40		109,647.40
荆门圆柱产品线新建产线二期项目	2,778,761.06		2,778,761.06	14,635,001.84		14,635,001.84
高性能锂离子圆柱电池产业化项目	727,752,262.28		727,752,262.28	1,662,499,629.31		1,662,499,629.31
乘用车锂离子动力电池项目（一期）	72,467,973.54		72,467,973.54	350,803,518.88		350,803,518.88
xHEV 电池系统项目（一期）	1,175,549,128.03		1,175,549,128.03	1,896,531,533.95		1,896,531,533.95
乘用车动力电池项目（三期）	769,729,345.53		769,729,345.53	679,834,902.31		679,834,902.31
乘用车动力电池项目（四期）	694,782,028.39		694,782,028.39	138,371,539.75		138,371,539.75
潼湖 5 号地宿舍配套项目	12,228,611.07		12,228,611.07	66,309,259.89		66,309,259.89
年产 10GWh 的储能电池项目	4,206,344.56		4,206,344.56	698,094,704.00		698,094,704.00
年产 10,000 吨电池级碳酸锂建设项目	513,232,671.97		513,232,671.97	472,413,819.53		472,413,819.53
年产 1,000 吨氯化锂建设项目	77,698,466.62		77,698,466.62	55,545,392.24		55,545,392.24
21GWh 大圆柱乘用车动力电池项目	348,202,744.90		348,202,744.90	1,430,364.49		1,430,364.49
储能与动力电池一期工程-圆柱电池项目	7,707,595.68		7,707,595.68			
乘用车大圆柱电池项目	19,983,415.11		19,983,415.11			
亿纬马来西亚 21700 项目	101,230,489.59		101,230,489.59			
23GWh 圆柱磷酸铁锂储能动力电池项目	1,040,375,907.86		1,040,375,907.86	104,309.87		104,309.87
自制锂电池生产设备	33,878,353.17		33,878,353.17	12,346,502.18		12,346,502.18
面向 TWS 应用的豆式锂离子电池项目				1,981,415.93		1,981,415.93
面向胎压测试和物联网应用的高温锂锰电池项目				3,597,345.13		3,597,345.13
其他工程	492,450,554.02		492,450,554.02	178,988,034.91		178,988,034.91
合计	14,053,075,716.65		14,053,075,716.65	13,297,628,626.06		13,297,628,626.06

（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
仲恺 B 区建设	2,634,065,700.00	582,100,484.86	99,871,975.81	551,220,192.52	734,513.27	130,017,754.88	100.00%	基本已完工	13,944,002.73			其他
面向物联网应用的高性能锂离子电池项目	585,024,500.00	17,788,495.58	902,654.82	18,691,150.40			100.00%	基本已完工				募集资金

亿纬集能动力电池项目	2,342,670,000.00	34,500,369.39	3,717,949.11	38,218,318.50			100.00%	基本已完工	14,300,546.24			其他
亿纬动力厂区建设	17,897,128,400.00	4,197,386,094.14	3,900,479,473.97	3,413,233,920.66	14,636,209.58	4,669,995,437.87	65.96%	尚在建设中	224,753,564.29	144,833,940.57	3.71%	其他
三元方形动力电池量产研究及测试中心项目	560,791,000.00	79,307,149.98	40,823,230.70	79,647,114.79	677,614.74	39,805,651.15	85.69%	尚在建设中				其他
HBF16GWh 乘用车锂离子动力电池项目	4,126,830,000.00	1,250,247,488.81	2,220,789,295.41	2,151,706,653.85	27,838,196.36	1,291,491,934.01	84.36%	尚在建设中	80,304,042.04	53,139,789.69	2.39%	其他
乘用车锂离子动力电池项目	4,374,561,200.00	808,938,041.36	1,335,822,455.94	317,250,211.94		1,827,510,285.36	49.09%	尚在建设中	58,714,858.43	40,407,119.15	3.02%	其他
荆门创能厂区建设	500,000,000.00	93,763,580.33	2,542,459.54	96,306,039.87		0.00	100.00%	基本已完工				其他
荆门亿纬创能储能动力锂离子电池项目	1,044,848,300.00	109,647.40		109,647.40		0.00	100.00%	基本已完工				募集资金
荆门圆柱产品线新建产线二期项目	400,448,700.00	14,635,001.84	2,384,323.74	14,240,564.52		2,778,761.06	96.14%	尚在建设中				其他
高性能锂离子圆柱电池产业化项目	2,366,906,100.00	1,662,499,629.31	72,544,459.48	1,004,398,194.32	2,893,632.19	727,752,262.28	96.63%	尚在建设中	73,613,533.57	28,913,604.67	39.86%	其他
乘用车锂离子动力电池项目（一期）	970,000,000.00	350,803,518.88	64,926,798.17	229,434,050.04	113,828,293.47	72,467,973.54	80.68%	尚在建设中				其他
xHEV 电池系统项目（一期）	2,442,376,272.24	1,896,531,533.95	297,687,688.08	1,018,670,094.00		1,175,549,128.03	93.25%	尚在建设中	38,997,000.11	22,558,366.44	7.58%	其他
乘用车动力电池项目（三期）	1,839,645,643.69	679,834,902.31	867,287,891.50	777,393,448.28		769,729,345.53	84.33%	尚在建设中	7,885,520.85	7,885,520.85	0.91%	其他
乘用车动力电池项目（四期）	1,544,640,000.00	138,371,539.75	1,008,034,821.69	451,624,333.05		694,782,028.39	74.25%	尚在建设中	2,976,844.27	2,976,844.27	0.30%	其他
潼湖 5 号地宿舍配套项目	208,436,337.44	66,309,259.89	66,238,921.68	120,319,570.50		12,228,611.07	63.59%	尚在建设中	222,019.33	222,019.33	0.34%	其他
年产 10GWh 的储能电池项目	1,628,619,660.04	698,094,704.00	904,794,067.94	1,598,682,427.38		4,206,344.56	98.57%	尚在建设中	11,423,550.00			其他
年产 10,000 吨电池级碳酸锂建设项目	855,259,800.00	472,413,819.53	223,151,958.79	182,333,106.35		513,232,671.97	81.33%	尚在建设中				其他
年产 1,000 吨氯化锂建设项目	51,338,500.00	55,545,392.24	31,330,330.86	9,177,256.48		77,698,466.62	100.00%	基本已完工				其他
21GWh 大圆柱乘用车动力电池项目	4,946,410,000.00	1,430,364.49	346,869,598.95	97,218.54		348,202,744.90	7.01%	尚在建设中	822,684.96	822,684.96	0.24%	其他

储能与动力电池一期工程-圆柱电池项目	1,663,230,000.00		7,723,967.36	16,371.68		7,707,595.68	0.46%	尚在建设中				其他
乘用车大圆柱电池项目	9,742,163,500.00		20,861,249.23	877,834.12		19,983,415.11	0.21%	尚在建设中				其他
亿纬马来西亚项目	2,524,790,040.00		101,492,737.74	262,248.15		101,230,489.59	4.02%	尚在建设中				其他
23GWh 圆柱磷酸铁锂储能动力电池项目	5,322,120,000.00	104,309.87	1,041,889,132.07	1,617,534.08		1,040,375,907.86	19.58%	尚在建设中	9,837,600.23	9,837,600.23	0.94%	其他
自制锂电池生产设备		12,346,502.18	29,443,924.65	7,912,073.66		33,878,353.17			1,136,488.74			其他
面向 TWS 应用的豆式锂离子电池项目		1,981,415.93		1,981,415.93								其他
面向胎压测试和物联网应用的高温锂锰电池项目		3,597,345.13	2,605,309.74	6,202,654.87								其他
其他工程		178,988,034.91	342,517,859.44	29,055,340.33		492,450,554.02			3,253,286.83	3,253,286.83	0.95%	其他
合计	70,572,303,653.41	13,297,628,626.06	13,036,734,536.41	12,120,678,986.21	160,608,459.61	14,053,075,716.65			542,185,542.62	314,850,776.99		

（3） 本期计提在建工程减值准备情况

单位：元

项目	期初余额	本期增加	本期减少	期末余额	计提原因

其他说明：

（4） 在建工程的减值测试情况

□适用 ☑不适用

（5） 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） 采用成本计量模式的生产性生物资产的减值测试情况

□适用 ☑不适用

（3） 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

（1） 使用权资产情况

单位：元

项目	房屋及建筑物	机器设备	合计
一、账面原值			
1.期初余额	88,509,391.95	40,246,272.12	128,755,664.07
2.本期增加金额	71,340,100.77		71,340,100.77
3.本期减少金额	30,584,704.03		30,584,704.03
4.期末余额	129,264,788.69	40,246,272.12	169,511,060.81
二、累计折旧			
1.期初余额	45,585,447.68	10,841,911.44	56,427,359.12
2.本期增加金额	34,031,358.33	6,195,377.96	40,226,736.29
（1）计提	34,031,358.33	6,195,377.96	40,226,736.29
3.本期减少金额	22,151,879.98		22,151,879.98
（1）处置	22,151,879.98		22,151,879.98
4.期末余额	57,464,926.03	17,037,289.40	74,502,215.43
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	71,799,862.66	23,208,982.72	95,008,845.38
2.期初账面价值	42,923,944.27	29,404,360.68	72,328,304.95

（2） 使用权资产的减值测试情况

□适用 ☑不适用

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	专利权及专有技术	软件	合计
一、账面原值				
1.期初余额	1,177,027,668.92	345,943,681.71	58,831,823.83	1,581,803,174.46
2.本期增加金额	563,961,655.39	143,481,202.82	46,119,680.28	753,562,538.49
（1）购置	563,961,655.39	60,000.00	46,119,680.28	610,141,335.67
（2）内部研发		143,421,202.82		143,421,202.82
（3）企业合并增加				
3.本期减少金额	68,311,875.43			68,311,875.43
（1）处置	68,311,875.43			68,311,875.43
4.期末余额	1,672,677,448.88	489,424,884.53	104,951,504.11	2,267,053,837.52
二、累计摊销				
1.期初余额	51,970,685.77	198,000,835.31	20,340,262.71	270,311,783.79
2.本期增加金额	29,411,352.90	57,030,352.78	16,247,446.30	102,689,151.98
（1）计提	29,411,352.90	57,030,352.78	16,247,446.30	102,689,151.98
3.本期减少金额	1,573,248.14			1,573,248.14
（1）处置	1,573,248.14			1,573,248.14
4.期末余额	79,808,790.53	255,031,188.09	36,587,709.01	371,427,687.63
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	1,592,868,658.35	234,393,696.44	68,363,795.10	1,895,626,149.89
2.期初账面价值	1,125,056,983.15	147,942,846.40	38,491,561.12	1,311,491,390.67

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 21.59%。

（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
亿纬锂能土地	144,272,031.33	已于 2024 年 2 月办妥产权证书

其他说明：

（3） 无形资产的减值测试情况

□适用 ☑不适用

27、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	处置	
孚安特	65,798,821.25			65,798,821.25
合计	65,798,821.25			65,798,821.25

说明：本公司采用预计未来现金流现值的方法计算资产组的可收回金额。管理层根据过往表现及其对市场发展的预期编制财务预算，在财务预算的基础上预计未来 5 年内现金流量，其后年度采用的现金流量与第 5 年一致，不会超过资产组经营业务的长期平均增长率。根据减值测试的结果，本期无需计提商誉减值准备。

（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	处置	
合计				

（3） 商誉所在资产组或资产组组合的相关信息

名称	所属资产组或组合的构成及依据	所属经营分部及依据	是否与以前年度保持一致

资产组或资产组组合发生变化

名称	变化前的构成	变化后的构成	导致变化的客观事实及依据

其他说明

（4） 可收回金额的具体确定方法

可收回金额按公允价值减去处置费用后的净额确定

□适用 ☑不适用

可收回金额按预计未来现金流量的现值确定

□适用 ☑不适用

前述信息与以前年度减值测试采用的信息或外部信息明显不一致的差异原因

公司以前年度减值测试采用信息与当年实际情况明显不一致的差异原因

（5） 业绩承诺完成及对应商誉减值情况

形成商誉时存在业绩承诺且报告期或报告期上一期间处于业绩承诺期内

□适用 ☑不适用

其他说明：

28、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
装修改造工程	310,372,814.87	172,380,602.66	113,724,633.87		369,028,783.66
海运箱	110,042,548.41	29,005,454.33	120,198,007.92		18,849,994.82
其他	1,972,481.12		729,470.67		1,243,010.45
合计	422,387,844.40	201,386,056.99	234,652,112.46		389,121,788.93

其他说明：

29、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	563,250,843.72	86,045,901.13	244,163,472.81	40,704,080.32
内部交易未实现利润	212,952,937.47	31,942,940.62	314,326,998.57	47,149,049.79
可抵扣亏损	4,628,506,667.60	712,600,967.91	2,931,827,439.68	565,737,425.74
信用减值准备	758,377,234.10	114,877,156.01	676,593,764.28	102,440,643.45
递延收益	504,978,172.56	75,746,725.89	458,206,097.83	68,730,914.67

不可税前扣除的股份支付	843,403,627.53	127,450,689.20	680,120,017.19	102,018,002.58
其他	130,179,508.80	19,615,838.00	85,572,472.11	13,032,859.30
合计	7,641,648,991.78	1,168,280,218.76	5,390,810,262.47	939,812,975.85

（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	212,528.08	31,879.22	267,102.44	40,065.35
其他权益工具投资公允价值变动	406,572.92	60,985.94	1,104,959.44	165,743.92
固定资产一次性税前扣除	3,975,974,959.75	605,196,787.77	2,936,194,661.10	465,903,470.92
其他	12,615,500.00	1,892,325.00	354,460.00	53,169.00
合计	3,989,209,560.75	607,181,977.93	2,937,921,182.98	466,162,449.19

（3） 未确认递延所得税资产明细

单位：元

项目	期末余额	期初余额
可抵扣暂时性差异	125,653,890.36	128,980,042.10
可抵扣亏损	56,458,449.82	282,783,075.95
合计	182,112,340.18	411,763,118.05

（4） 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
2026 年及以后	56,458,449.82	282,783,075.95	
合计	56,458,449.82	282,783,075.95	

其他说明：

30、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
预付设备及土地款	1,505,904,608.16		1,505,904,608.16	5,945,220,289.60		5,945,220,289.60
售后回租融资租赁形成的其他非流动资产	101,745,815.23		101,745,815.23	126,016,893.31		126,016,893.31

预付投资款	3,000,000.00		3,000,000.00	200,000,000.00		200,000,000.00
合计	1,610,650,423.39		1,610,650,423.39	6,271,237,182.91		6,271,237,182.91

其他说明：

31、所有权或使用权受到限制的资产

单位：元

项目	期末				期初			
	账面余额	账面价值	受限类型	受限情况	账面余额	账面价值	受限类型	受限情况
货币资金	603,127,074.22	603,127,074.22	冻结	承兑汇票保证金	1,769,816,483.44	1,769,816,483.44	冻结	承兑汇票保证金
应收票据	21,420,000.00	21,420,000.00	质押	质押	164,015,514.18	164,015,514.18	质押	质押
固定资产	1,638,691,147.65	1,258,048,072.65	抵押	售后租回	1,617,000,000.00	1,456,762,365.50	抵押	售后租回
应收款项融资	48,823,945.50	48,823,945.50	质押	质押	398,843,281.82	398,843,281.82	质押	质押
在建工程	434,147,925.63	434,147,925.63	抵押	售后租回				
思摩尔国际股票	1,335,624,467.14	1,335,624,467.14	质押	质押	2,246,376,462.64	2,246,376,462.64	质押	质押
合计	4,081,834,560.14	3,701,191,485.14			6,196,051,742.08	6,035,814,107.58		

其他说明：

于 2023 年 12 月 31 日，本公司将持有的部分子公司股权质押给银行，用于银行借款，具体如下：

质押权人	被质押物	借款金额（元）	起始日	到期日
中国进出口银行广东省分行	孚安特 100%股权	1,000,000,000.00	2023 年 6 月 28 日	2030 年 6 月 21 日

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
保证借款	552,130,100.42	870,881,222.21
信用借款	312,821,980.00	355,781,208.32
已贴现未到期应收票据	256,022,288.94	67,746,458.00
合计	1,120,974,369.36	1,294,408,888.53

短期借款分类的说明：

（2） 已逾期未偿还的短期借款情况

本期末已逾期未偿还的短期借款总额为元，其中重要的已逾期未偿还的短期借款情况如下：

单位：元

借款单位	期末余额	借款利率	逾期时间	逾期利率

其他说明：

33、交易性金融负债

单位：元

项目	期末余额	期初余额
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
套期保值工具	705,050.00	
合计	705,050.00	

其他说明：

35、应付票据

单位：元

种类	期末余额	期初余额
商业承兑汇票		227,000,000.00
银行承兑汇票	6,064,803,468.17	10,152,909,868.92
银行信用证	133,453,683.28	364,931,799.91
合计	6,198,257,151.45	10,744,841,668.83

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
应付货款	15,751,342,072.88	9,794,386,074.21
应付设备工程款	8,236,023,828.11	4,746,373,245.65
合计	23,987,365,900.99	14,540,759,319.86

（2） 账龄超过 1 年或逾期的重要应付账款

单位：元

项目	期末余额	未偿还或结转的原因

其他说明：

37、其他应付款

单位：元

项目	期末余额	期初余额
其他应付款	23,892,729.71	67,747,930.93
合计	23,892,729.71	67,747,930.93

（1） 应付利息

单位：元

项目	期末余额	期初余额

重要的已逾期未支付的利息情况：

单位：元

借款单位	逾期金额	逾期原因

其他说明：

（2） 应付股利

单位：元

项目	期末余额	期初余额

其他说明，包括重要的超过 1 年未支付的应付股利，应披露未支付原因：

（3） 其他应付款

1） 按款项性质列示其他应付款

单位：元

项目	期末余额	期初余额
代收款	3,258,723.42	3,519,199.89
押金保证金	6,506,427.81	55,435,131.10
其他	14,127,578.48	8,793,599.94
合计	23,892,729.71	67,747,930.93

2） 账龄超过 1 年或逾期的重要其他应付款

单位：元

项目	期末余额	未偿还或结转的原因

3） 按交易对手方归集的期末余额前五名的其他应付款情况

其他说明：

38、预收款项

（1） 预收款项列示

单位：元

项目	期末余额	期初余额

（2） 账龄超过 1 年或逾期的重要预收款项

单位：元

项目	期末余额	未偿还或结转的原因

单位：元

项目	变动金额	变动原因

39、合同负债

单位：元

项目	期末余额	期初余额
预收商品款	397,395,558.88	966,969,893.47
合计	397,395,558.88	966,969,893.47

账龄超过 1 年的重要合同负债

单位：元

项目	期末余额	未偿还或结转的原因

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

40、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	604,785,307.46	4,027,032,491.70	3,958,766,517.48	673,051,281.68
二、离职后福利-设定提存计划	13,860.25	225,299,431.06	225,299,431.06	13,860.25
合计	604,799,167.71	4,252,331,922.76	4,184,065,948.54	673,065,141.93

（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	604,692,862.94	3,546,571,363.06	3,478,494,891.55	672,769,334.45
2、职工福利费		238,375,538.34	238,361,640.19	13,898.15
3、社会保险费	7,757.75	110,991,536.43	110,991,577.38	7,716.80
其中：医疗保险费	7,473.69	105,512,390.77	105,512,390.77	7,473.69
工伤保险费	284.06	5,029,479.16	5,029,520.11	243.11
生育保险费		235,103.54	235,103.54	
境外社保		115,043.46	115,043.46	
强积金		99,519.50	99,519.50	
4、住房公积金	600.00	121,913,216.67	121,913,216.67	600.00
5、工会经费和职工教育经费	84,086.77	9,180,837.20	9,005,191.69	259,732.28
合计	604,785,307.46	4,027,032,491.70	3,958,766,517.48	673,051,281.68

（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	13,278.95	217,577,765.61	217,577,765.62	13,278.94
2、失业保险费	581.30	7,721,665.45	7,721,665.44	581.31
合计	13,860.25	225,299,431.06	225,299,431.06	13,860.25

其他说明：

41、应交税费

单位：元

项目	期末余额	期初余额
企业所得税	165,665,213.35	116,070,261.36
个人所得税	7,288,616.84	13,477,461.43
城市维护建设税	5,297,409.11	1,622,587.01
印花税	8,989,058.07	9,202,054.13
房产税	19,096,491.00	5,596,171.43
契税		4,669,630.00
教育费附加	2,277,068.18	695,394.53
地方教育附加	1,518,045.48	463,596.34
土地使用税	1,562,585.52	560,291.20
其他	3,079.74	18,341.99
合计	211,697,567.29	152,375,789.42

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	3,481,605,482.20	2,104,002,509.85
一年内到期的长期应付款	533,994,806.03	561,266,319.57
一年内到期的租赁负债	29,338,114.36	36,987,713.09
合计	4,044,938,402.59	2,702,256,542.51

其他说明：

44、其他流动负债

单位：元

项目	期末余额	期初余额
已背书未到期的银行承兑汇票	1,204,519,505.11	1,022,747,241.66
待转销项税额	29,171,932.26	87,648,079.99
合计	1,233,691,437.37	1,110,395,321.65

短期应付债券的增减变动：

单位：元

债券名称	面值	票面利率	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	是否违约
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
质押借款	1,282,510,022.53	1,029,285,849.58
保证借款	10,931,053,838.11	9,155,995,284.91
信用借款	5,268,835,634.55	5,755,946,472.24
一年内到期的长期借款（减少以"-"号填列）	-3,481,605,482.20	-2,104,002,509.85
合计	14,000,794,012.99	13,837,225,096.88

长期借款分类的说明：

其他说明，包括利率区间：

报告期末，本集团的长期借款的利率区间均为 1%-6%。

46、应付债券

（1） 应付债券

单位：元

项目	期末余额	期初余额
可交换债券	2,456,852,595.77	2,408,081,997.96
合计	2,456,852,595.77	2,408,081,997.96

（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：美元

债券名称	面值	票面利率	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	是否违约
EVE BT B2611	350,000,000.00	0.75%	2021 年 11 月 22 日	5 年	350,000,000.00	345,760,273.09		2,625,000.00	1,120,520.36	2,625,000.00	346,880,793.45	否
合计	——				350,000,000.00	345,760,273.09		2,625,000.00	1,120,520.36	2,625,000.00	346,880,793.45	——

（3） 可转换公司债券的说明

（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：

该可交换债券发行规模为 3.5 亿美元，票面利率 0.75%，债券期限为 5 年，每半年付息一次。标的股份为思摩尔国际控股有限公司股票，交换价格 46.58 港元/股，数量 60,578,645 股。本次可交债涉及的 EBIL 持有思摩尔国际股票数量已质押在特定境外信托户口。

47、租赁负债

单位：元

项目	期末余额	期初余额
租赁付款额	105,072,522.11	81,025,378.14
未确认融资费用（减少以"-"填列）	-8,210,211.69	-5,805,537.18
一年内到期的租赁负债（减少以"-"填列）	-29,338,114.36	-36,987,713.09
合计	67,524,196.06	38,232,127.87

其他说明：

48、长期应付款

单位：元

项目	期末余额	期初余额
长期应付款	342,141,281.50	804,366,486.10
合计	342,141,281.50	804,366,486.10

（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
借款	60,204,000.00	85,289,000.00
应付融资租赁款	815,932,087.53	1,280,343,805.67
小计	876,136,087.53	1,365,632,805.67

减：一年内到期的长期应付款	533,994,806.03	561,266,319.57
合计	342,141,281.50	804,366,486.10

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

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	645,997,274.62	343,743,532.07	81,477,142.44	908,263,664.25	
售后回租形成的递延	91,919,453.02		17,957,193.38	73,962,259.64	
其他摊销	1,094,247.79	730,000.00	457,168.11	1,367,079.68	
合计	739,010,975.43	344,473,532.07	99,891,503.93	983,593,003.57	

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	2,041,759,278.00	3,962,219.00				3,962,219.00	2,045,721,497.00

其他说明：

公司于 2023 年 2 月 10 日召开的第六届董事会第八次会议、第六届监事会第八次会议审议通过了《关于第三期限制性股票激励计划第一个归属期归属条件成就的议案》，公司办理了第三期限制性股票激励计划第一个归属期归属股份的登记工作。报告期内，收到激励对象行权款，增加股本 3,962,219.00 元。

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）	13,157,626,630.47	590,159,136.67	71,590,354.99	13,676,195,412.15
其他资本公积	4,724,334,152.77	456,910,277.06	295,047,546.18	4,886,196,883.65
合计	17,881,960,783.24	1,047,069,413.73	366,637,901.17	18,562,392,295.80

其他说明，包括本期增减变动情况、变动原因说明：

（1）公司于 2023 年 2 月 10 日召开的第六届董事会第八次会议、第六届监事会第八次会议审议通过了《关于第三期限制性股票激励计划第一个归属期归属条件成就的议案》，公司办理了第三期限制性股票激励计划第一个归属期归属股份的登记工作。报告期内，收到激励对象行权款，增加股本 3,962,219.00 元，增加资本公积 296,532,469.95 元，并对应结转其他资本公积 293,626,666.72 元到股本溢价。

（2）公司分别于 2023 年 10 月 18 日召开第六届董事会第二十一次会议和 2023 年 11 月 6 日召开 2023 年第八次临时股东大会审议通过了《关于公司〈第十期员工持股计划（草案）〉的议案》等相关议案。本员工持股计划通过非交易过户方式过户的股份数量为 1,173,000 股。公司于 2023 年 12 月 6 日收到第十期员工持股认购款，导致股本溢价减少 23,696,537.43 元。

（3）其他资本公积的变动是由于计提股权激励成本费用 456,910,277.06 元；按持股比例确认思摩尔国际控股有限公司等联营公司除净损益、其他综合收益以及利润分配以外的所有者权益的其他变动 1,420,879.46 元。

（4）公司向亿纬动力和惠州亿纬动力增资、公司与控股子公司进行权益性交易，导致资本公积减少 47,893,817.56 元。

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
库存股	249,890,029.54	150,029,636.61	76,516,727.43	323,402,938.72
合计	249,890,029.54	150,029,636.61	76,516,727.43	323,402,938.72

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	
一、不能重分类进损益的其他综合收益	-131,632,970.06	-3,040,970.64			-456,145.59	-2,584,825.05		-134,217,795.11
其中：其他权益工具投资公允价值变动	-131,632,970.06	-3,040,970.64			-456,145.59	-2,584,825.05		-134,217,795.11

二、将重分类进损益的其他综合收益	-3,851,898.29	-25,860,975.18			-225,995.48	-25,634,979.70		-29,486,877.99
其中：权益法下可转损益的其他综合收益	-4,791,113.81	-24,354,338.66				-24,354,338.66		-29,145,452.47
其他债权投资公允价值变动	939,215.52	-698,386.52			-104,757.98	-593,628.54		345,586.98
现金流量套期储备		-808,250.00			-121,237.50	-687,012.50		-687,012.50
其他综合收益合计	-135,484,868.35	-28,901,945.82			-682,141.07	-28,219,804.75		-163,704,673.10

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

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	430,122,108.28	26,361,333.53		456,483,441.81
合计	430,122,108.28	26,361,333.53		456,483,441.81

盈余公积说明，包括本期增减变动情况、变动原因说明：

本期盈余公积增加系本公司按《公司法》及本公司章程有关规定，按本期净利润 10%提取法定盈余公积金以及处置其他权益工具投资导致盈余公积增加。

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	10,444,983,355.86	7,285,338,868.57
调整后期初未分配利润	10,444,983,355.86	7,285,338,868.57
加：本期归属于母公司所有者的净利润	4,050,174,699.52	3,508,963,827.40
处置其他权益工具投资	12,079,957.48	45,677,158.04
减：提取法定盈余公积	25,019,116.03	91,491,591.43
应付普通股股利	326,844,847.52	303,504,906.72
期末未分配利润	14,155,374,049.31	10,444,983,355.86

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	48,686,199,468.16	40,472,459,610.79	36,196,255,721.68	30,336,182,264.14
其他业务	97,387,707.70	837,199.81	107,692,086.85	2,258,367.70
合计	48,783,587,175.86	40,473,296,810.60	36,303,947,808.53	30,338,440,631.84

经审计扣除非经常损益前后净利润孰低是否为负值

□是 ☑否

营业收入、营业成本的分解信息：

单位：元

合同分类	电子元器件制造业		合计	
	营业收入	营业成本	营业收入	营业成本
业务类型	48,783,587,175.86	40,473,296,810.60	48,783,587,175.86	40,473,296,810.60
其中：				
消费电池	8,362,121,399.13	6,377,418,770.45	8,362,121,399.13	6,377,418,770.45
动力电池	23,983,868,465.10	20,538,372,191.62	23,983,868,465.10	20,538,372,191.62
储能电池	16,340,209,603.93	13,556,668,648.72	16,340,209,603.93	13,556,668,648.72
其他	97,387,707.70	837,199.81	97,387,707.70	837,199.81
按经营地区分类	48,783,587,175.86	40,473,296,810.60	48,783,587,175.86	40,473,296,810.60
其中：				
境内	35,482,427,787.55	30,459,541,885.63	35,482,427,787.55	30,459,541,885.63
境外	13,301,159,388.31	10,013,754,924.97	13,301,159,388.31	10,013,754,924.97

与履约义务相关的信息：

项目	履行履约义务的时间	重要的支付条款	公司承诺转让商品的性质	是否为主要责任人	公司承担的预期将退还给客户的款项	公司提供的质量保证类型及相关义务

其他说明

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 0.00 元。

合同中可变对价相关信息：

重大合同变更或重大交易价格调整

单位：元

项目	会计处理方法	对收入的影响金额

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	20,799,364.28	24,192,320.28
教育费附加	8,914,013.18	10,368,137.33
房产税	75,903,517.42	29,752,688.49
土地使用税	6,496,775.73	4,025,394.18
车船使用税	25,419.16	11,824.15
印花税	39,298,612.89	36,568,281.01
地方教育附加	5,942,675.49	6,912,091.49
环保税	740,235.63	125,434.19
耕地占用税	11,310.00	
合计	158,131,923.78	111,956,171.12

其他说明：

63、管理费用

单位：元

项目	本期发生额	上期发生额
职工薪酬	691,169,383.28	519,479,080.56
股权激励费用摊销	456,910,277.06	624,794,985.85
折旧摊销费	86,818,713.51	60,516,394.94
中介机构费用	86,936,036.30	32,591,910.56
房租物业费	70,669,614.68	45,068,453.70
物料消耗	40,265,557.93	47,172,430.06
差旅费	32,153,703.05	15,512,981.69
修理费	22,432,557.81	25,334,617.03
保险费	16,364,873.49	11,086,804.80
办公费	14,696,918.26	11,758,296.60
水电费	11,000,289.87	14,677,700.31
业务招待费	10,928,271.14	8,320,092.60
其他费用	27,642,888.09	30,806,417.83

合计	1,567,989,084.47	1,447,120,166.53

其他说明：

64、销售费用

单位：元

项目	本期发生额	上期发生额
职工薪酬	191,930,900.93	139,131,917.75
售后综合服务费	190,977,076.26	125,336,682.29
质量认证费	27,639,436.84	78,228,888.77
市场推广费	55,686,560.74	39,786,786.90
代理费用	30,846,156.31	33,150,649.42
保险费	25,531,395.90	20,230,872.81
业务招待费	28,299,575.18	18,276,578.45
差旅费	44,220,440.86	17,992,609.16
办公费	17,156,154.58	14,695,493.08
咨询服务费	12,498,567.68	13,098,569.03
折旧摊销费	3,600,161.75	2,683,276.33
运输费	1,060,075.01	445,217.91
其他费用	19,124,713.41	10,239,104.50
合计	648,571,215.45	513,296,646.40

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	1,270,943,721.96	1,019,439,133.29
物料消耗	717,774,774.54	632,513,544.28
摊销费	66,047,563.98	58,939,987.36
修理费	38,132,268.62	40,544,724.15
试验检测费	54,338,163.75	22,440,022.61
折旧费	248,441,886.68	145,713,340.77
水电费	136,566,583.01	87,000,238.06
咨询服务费	37,319,274.05	64,219,103.02
专利申请维护费	28,538,196.02	9,185,824.19

差旅费	31,250,929.32	14,678,250.25
燃料费	40,607,484.08	24,420,436.48
其他费用	61,676,151.68	34,040,931.24
合计	2,731,636,997.69	2,153,135,535.70

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	791,364,568.03	548,202,149.67
其中：租赁负债利息支出	3,302,993.20	4,683,801.40
减：利息资本化	314,850,776.99	156,025,622.50
减：利息收入	200,305,519.69	73,721,350.26
利息净支出	276,208,271.35	318,455,176.91
汇兑损益	-92,014,068.40	-193,497,638.55
银行手续费	12,321,573.84	15,754,683.65
承兑汇票贴息	2,632,682.37	6,300,451.36
合计	199,148,459.16	147,012,673.37

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
一、计入其他收益的政府补助	1,770,565,935.63	1,020,433,713.10
其中：与递延收益相关的政府补助	69,648,748.15	57,370,058.54
直接计入当期损益的政府补助	1,700,917,187.48	963,063,654.56
二、其他与日常活动相关且计入其他收益的项目	7,579,996.17	677,043.94
其中：个税扣缴税款手续费	7,579,996.17	677,043.94
合计	1,778,145,931.80	1,021,110,757.04

68、净敞口套期收益

单位：元

项目	本期发生额	上期发生额

其他说明：

69、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
远期结汇合同	12,261,040.00	-13,401,940.00
套期保值	103,200.00	
合计	12,364,240.00	-13,401,940.00

其他说明：

70、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	666,830,997.55	1,376,552,497.73
处置长期股权投资产生的投资收益	3,595,277.95	
其他权益工具投资在持有期间取得的股利收入	6,946,189.80	1,555,209.90
其他债权投资在持有期间取得的利息收入	20,696.00	
购买理财产品取得的投资收益	106,212,169.09	
远期结汇合同投资收益	-167,222,862.62	-115,151,586.00
承兑汇票贴息	-6,461,803.49	-21,216,082.14
期货交易产生的投资收益	-1,144.32	
处置金融工具取得的投资收益	-1,415,154.19	
合计	608,504,365.77	1,241,740,039.49

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
应收票据坏账损失	-6,985,000.00	5,985,000.00
应收账款坏账损失	-170,066,156.07	-202,202,475.20
其他应收款坏账损失	-1,650,851.23	-1,549,525.90
合计	-178,702,007.30	-197,767,001.10

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
存货跌价损失及合同履约成本减值损失	-363,242,665.18	-119,240,329.83
合同资产减值损失	-1,671,733.07	-7,015,801.24
合计	-364,914,398.25	-126,256,131.07

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
处置固定资产	-14,668,336.43	-6,478,676.86
处置无形资产	46,248.40	
处置使用权资产	149,812.76	
合计	-14,472,275.27	-6,478,676.86

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
赔偿收入	678,794.56	586,120.54	678,794.56
碳排放配额出售利得	4,884,849.75		4,884,849.75
其他	6,643,018.15	5,121,427.17	6,643,018.15
合计	12,206,662.46	5,707,547.71	12,206,662.46

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
捐赠支出	345,000.00	390,000.00	345,000.00
赔偿损失		668,464.39	
罚金及滞纳金	1,270,931.18	659,576.86	1,270,931.18
非流动资产毁损报废损失	26,477,431.12	16,042,644.81	26,477,431.12
其他	1,064,532.91	1,754,540.22	1,064,532.91
合计	29,157,895.21	19,515,226.28	29,157,895.21

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	397,542,079.42	183,193,013.08
递延所得税费用	-89,020,704.04	-356,961,708.41
合计	308,521,375.38	-173,768,695.33

（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	4,828,787,308.71
按法定/适用税率计算的所得税费用	724,318,096.31
子公司适用不同税率的影响	-85,267,137.20
调整以前期间所得税的影响	-24,027,936.80
不可抵扣的成本、费用和损失的影响	8,233,747.60
使用前期未确认递延所得税资产的可抵扣亏损的影响	-44,765,231.28
本期未确认递延所得税资产的可抵扣暂时性差异或可抵扣亏损的影响	6,218,810.69
权益法核算的合营企业和联营企业损益	-23,399,422.66
税率变动对期初递延所得税余额的影响	107,808,584.60
研发费用加计扣除	-393,401,319.33
股权激励行权	41,690,441.92
其他	-8,887,258.47
所得税费用	308,521,375.38

其他说明：

77、其他综合收益

详见附注七、57。

78、现金流量表项目

（1） 与经营活动有关的现金

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	1,810,067,792.05	1,123,329,854.56
利息收入	187,829,438.93	73,698,366.93
收回保证金和押金	15,173,966.41	51,910,145.00
收其他往来款	52,039,745.90	382,336,770.36
合计	2,065,110,943.29	1,631,275,136.85

收到的其他与经营活动有关的现金说明：

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
付现的期间费用支出	1,115,295,054.61	1,558,608,915.43
支付保证金和押金	40,943,981.75	10,598,497.60
支付往来款项	25,447,836.37	211,782,103.91
合计	1,181,686,872.73	1,780,989,516.94

支付的其他与经营活动有关的现金说明：

（2） 与投资活动有关的现金

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
赎回理财产品	220,000,000.00	
收到红土镍矿湿法冶炼项目还款及利息	782,534,280.26	
收到退回的投资意向款	207,583,561.64	
其他	104,475.41	
合计	1,210,222,317.31	

收到的重要的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

收到的其他与投资活动有关的现金说明：

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
红土镍矿湿法冶炼项目		705,776,043.05
购买理财产品		3,360,000,000.00

合计		4,065,776,043.05

支付的重要的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

支付的其他与投资活动有关的现金说明：

（3） 与筹资活动有关的现金

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
融资性售后租回	85,000,000.00	817,000,000.00
股东借款		2,639,990,000.00
合计	85,000,000.00	3,456,990,000.00

收到的其他与筹资活动有关的现金说明：

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
支付融资租赁款	590,544,860.13	333,452,522.02
回购股票	97,209,446.61	249,876,371.70
支付租赁负债的本金和利息	55,249,927.99	36,065,087.15
支付股权回购款		362,763,410.90
归还股东借款		2,675,193,911.27
支付发行费		350,916.81
合计	743,004,234.73	3,657,702,219.85

支付的其他与筹资活动有关的现金说明：

筹资活动产生的各项负债变动情况

□适用 ☑不适用

（4） 以净额列报现金流量的说明

项目	相关事实情况	采用净额列报的依据	财务影响

（5） 不涉及当期现金收支、但影响企业财务状况或在未来可能影响企业现金流量的重大活动及财务影响

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	4,520,265,933.33	3,671,894,047.83
加：资产减值准备	364,914,398.25	126,256,131.07
固定资产折旧、油气资产折耗、生产性生物资产折旧	1,320,748,270.98	915,438,484.31
信用减值损失	178,702,007.30	197,767,001.10
使用权资产折旧	40,226,736.29	38,209,340.26
无形资产摊销	102,689,151.98	85,766,453.38
长期待摊费用摊销	234,652,112.46	184,777,667.51
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）	14,472,275.27	6,478,676.86
固定资产报废损失（收益以“-”号填列）	26,477,431.12	16,042,644.81
公允价值变动损失（收益以“-”号填列）	-12,364,240.00	13,401,940.00
财务费用（收益以“-”号填列）	184,194,202.95	158,923,357.99
投资损失（收益以“-”号填列）	-608,504,365.77	-1,241,740,039.49
递延所得税资产减少（增加以“-”号填列）	-228,467,242.91	-495,599,281.87
递延所得税负债增加（减少以“-”号填列）	141,019,528.74	135,586,961.99
存货的减少（增加以“-”号填列）	1,954,558,381.85	-4,974,039,781.67
经营性应收项目的减少（增加以“-”号填列）	-861,609,041.90	-8,419,344,391.12
经营性应付项目的增加（减少以“-”号填列）	847,373,944.12	11,815,605,809.34
其他	456,910,277.06	624,794,985.85
经营活动产生的现金流量净额	8,676,259,761.12	2,860,220,008.15
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	9,903,081,475.83	7,208,888,913.39
减：现金的期初余额	7,208,888,913.39	6,102,238,308.58

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	2,694,192,562.44	1,106,650,604.81

（2） 本期支付的取得子公司的现金净额

单位：元

	金额
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	9,903,081,475.83	7,208,888,913.39
其中：库存现金	101,520.11	62,391.13
可随时用于支付的银行存款	9,875,543,902.65	7,207,948,290.79
可随时用于支付的其他货币资金	27,436,053.07	878,231.47
二、现金等价物		
三、期末现金及现金等价物余额	9,903,081,475.83	7,208,888,913.39

（5） 使用范围受限但仍属于现金及现金等价物列示的情况

单位：元

项目	本期金额	上期金额	仍属于现金及现金等价物的理由

（6） 不属于现金及现金等价物的货币资金

单位：元

项目	本期金额	上期金额	不属于现金及现金等价物的理由
承兑汇票保证金	603,127,074.22	1,769,816,483.44	特定用途

合计	603,127,074.22	1,769,816,483.44	

其他说明：

（7） 其他重大活动说明

80、所有者权益变动表项目注释

说明对上年年末余额进行调整的“其他”项目名称及调整金额等事项：

无。

81、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			
其中：美元	213,330,150.83	7.0827	1,510,953,459.28
欧元	3,967,540.22	7.8592	31,181,692.09
港币	59,368,755.64	0.9062	53,801,153.74
新台币	744,326.00	0.2278	171,641.58
林吉特	1,104,985.89	1.5415	1,705,987.72
福林	34,383,803.64	0.0205	704,867.97
英镑	991.47	9.0411	8,963.98
新加坡元	183,159.56	5.3772	984,885.60
应收账款			
其中：美元	264,023,966.86	7.0827	1,870,002,550.08
欧元	8,877,870.74	7.8592	69,772,961.72
港币			
其他应收款			
其中：美元	566,493.72	7.0827	4,012,305.07
港币	618,220.53	0.9062	560,243.81
新台币	59,090.00	0.2278	13,626.15
欧元	31,652.77	7.8592	248,765.45
林吉特	638,572.00	1.5415	985,891.31
福林	10,320,263.00	0.0205	211,565.39
新加坡元	281,808.08	5.3772	1,515,338.41
应付账款			

其中：美元	38,399,226.55	7.0827	271,970,201.89
欧元	270,859.63	7.8592	2,128,740.00
港币	2,645,098.82	0.9062	2,397,041.45
韩元	1,958,371,670.00	0.0055	10,810,211.62
日元	2,300,000.00	0.0502	115,489.90
其他应付款			
其中：美元	2,131,358.00	7.0827	15,095,769.31
港币	1,530.00	0.9062	1,386.52
长期借款			
其中：美元	41,693,652.40	7.0827	295,303,631.85
欧元			
港币	202,574,976.00	0.9062	183,577,494.75
应付票据			
其中：韩元	445,000,000.00	0.0055	2,456,400.00

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

82、租赁

（1） 本公司作为承租方

☑适用 □不适用

未纳入租赁负债计量的可变租赁付款额

□适用 ☑不适用

简化处理的短期租赁或低价值资产的租赁费用

□适用 ☑不适用

涉及售后租回交易的情况

与租赁相关的当期损益及现金流

项目	2023 年度金额（元）
本期计入当期损益的采用简化处理的短期租赁费用	37,519,070.99
本期计入当期损益的采用简化处理的低价值资产租赁费用（短期租赁除外）	
租赁负债的利息费用	3,302,993.20
计入当期损益的未纳入租赁负债计量的可变租赁付款额	
转租使用权资产取得的收入	

项目	2023 年度金额（元）
与租赁相关的总现金流出	119,998,131.58
售后租回交易产生的相关损益	46,899,735.03

（2） 本公司作为出租方

作为出租人的经营租赁

□适用 ☑不适用

作为出租人的融资租赁

□适用 ☑不适用

未来五年每年未折现租赁收款额

□适用 ☑不适用

未折现租赁收款额与租赁投资净额的调节表

（3） 作为生产商或经销商确认融资租赁销售损益

□适用 ☑不适用

83、其他

八、研发支出

单位：元

项目	本期发生额	上期发生额
人员人工	1,320,115,015.74	1,029,550,731.63
直接投入	1,024,568,085.06	814,662,529.60
折旧费用	252,951,563.22	147,704,010.56
摊销费	64,395,107.43	55,649,975.05
其他费用	208,588,363.80	213,380,015.74
合计	2,870,618,135.25	2,260,947,262.58
其中：费用化研发支出	2,731,636,997.69	2,153,135,535.70
资本化研发支出	138,981,137.56	107,811,726.88

1、符合资本化条件的研发项目

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	

汽车胎压应用的高可靠性宽温锂锰扣式电池	1,899,312.50	38,576,001.20			34,203,331.71	6,271,981.99
电动工具用 18650 锂离子电池产品研发	3,891,476.05	53,178,974.35			39,762,036.17	17,308,414.23
E28 乘用车电池模组		70,083,304.07			49,298,023.24	20,785,280.83
XR 穿戴市场用锂离子电池研制		83,867,722.78			76,406,881.98	7,460,840.80
EP40-650 增程乘用车电池系统研制		47,305,355.27	128,100.00		32,058,341.72	15,375,113.55
高性能储能圆柱电池研发		53,289,671.73			45,574,010.17	7,715,661.56
高压 HEV 乘用车电池系统开发	18,066,589.35	2,784,554.20		20,851,143.55		
手持小风扇用圆柱锂离子电池组研制	8,240,658.04	642,036.63		8,882,694.67		
电子烟雾化器用新型正极和金属锂负极材料锂电池研制	7,025,316.53	4,487,528.32		11,512,844.85		
48V 动力电池系统项目	11,018,593.12	56,725,779.72		19,548,404.88	48,195,967.96	
超长寿命大圆柱电池研制	15,708,770.62	41,057,363.37	277,924.52	26,367,502.06	30,676,556.45	
高性能动力圆柱电池研制	14,049,109.16	56,204,731.05	2,023,584.91	27,738,501.54	44,538,923.58	
车规级高比能 BEV 方形三元电池开发	15,446,167.95	12,782,681.18	291,262.14	28,520,111.27		
超低温放电启停电源动力电池开发项目	10,122,499.18	15,988,635.10				26,111,134.28
合计	105,468,492.50	536,974,338.97	2,720,871.57	143,421,202.82	400,714,072.98	101,028,427.24

重要的资本化研发项目

项目	研发进度	预计完成时间	预计经济利益产生方式	开始资本化的具体依据
汽车胎压应用的高可靠性宽温锂锰扣式电池	项目试产阶段，尚未验收		直接使用	正样试制完成
电动工具用 18650 锂离子电池产品研发	项目试产阶段，尚未验收		直接使用	正样试制完成
E28 乘用车电池模组	项目试产阶段，尚未验收		直接使用	正样试制完成
XR 穿戴市场用锂离子电池研制	项目试产阶段，尚未验收		直接使用	正样试制完成
EP40-650 增程乘用车电池系统研制	项目试产阶段，尚未验收		直接使用	正样试制完成
高性能储能圆柱电池研发	项目试产阶段，尚未验收		直接使用	正样试制完成
车规级高比能 BEV 方形三元电池开发	项目已完结，已验收		直接使用	正样试制完成
超低温放电启停电源动力电池开发项目	项目试产阶段，尚未验收		直接使用	正样试制完成

开发支出减值准备

单位：元

项目	期初余额	本期增加	本期减少	期末余额	减值测试情况

2、重要外购在研项目

项目名称	预期产生经济利益的方式	资本化或费用化的判断标准和具体依据

其他说明：

九、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	购买日至期末被购买方的现金流

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

本期是否存在丧失子公司控制权的交易或事项

□是 ☑否

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：

（1）成都亿纬动力有限公司于 2023 年 2 月 14 日成立，注册资本为 30,000 万元人民币。公司持有成都亿纬动力有限公司 100%股权。

（2）云南亿捷锂业有限公司于 2023 年 3 月 17 日成立，注册资本为 10,000 万元人民币。公司持有云南亿捷锂业有限公司 55%股权。

（3）EVE ENERGY PTE.LTD.于 2023 年 6 月 22 日成立，公司持有 EVE ENERGY PTE.LTD.100%股权。

（4）EVE Energy US Holding LLC 于 2023 年 8 月 15 日成立，公司的子公司 EVE ENERGY IRELAND HOLDING LIMITED 持有 EVE Energy US Holding LLC100%股权。

（5）EVE ENERGY IRELAND HOLDING LIMITED 于 2023 年 8 月 24 日成立，公司持有 EVE ENERGY IRELAND HOLDING LIMITED100%股权。

6、其他

十、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

单位：元

子公司名称	注册资本	主要经营地	注册地	业务性质	持股比例		取得方式
					直接	间接	
惠州金源精密自动化设备有限公司	3,000,000.00	惠州	惠州	制造业	100.00%		设立
亿纬亚洲有限公司	283,000,000.00 美元	香港	香港	商贸业	100.00%		设立
EVE BATTERY INVESTMENT LTD	10.00 美元	英属维尔京群岛	英属维尔京群岛	商贸业		100.00%	设立
EVE ENERGY MALAYSIA SDN. BHD.	593,800.00 美元	马来西亚	马来西亚	制造业		100.00%	设立
EVE Germany GmbH	25,000.00 欧元	德国	德国	商贸业		100.00%	非同一控制下企业合并
EVE Power Hungary Kft.	10,000.00 欧元	匈牙利	匈牙利	制造业		100.00%	设立
亿纬国际工业有限公司	100.00 美元	美国	美国	商贸业	100.00%		设立
湖北亿纬动力有限公司	1,303,261,095.83	荆门	荆门	制造业	98.90%		设立
惠州亿纬集能有限公司	4,153,556,863.00	惠州	惠州	制造业		51.00%	设立
亿纬动力香港有限公司	1,000,000.00 港币	香港	香港	商贸业		100.00%	设立
惠州亿纬动力电池有限公司	235,234,212.00 美元	惠州	惠州	制造业	45.59%	54.41%	设立
江苏亿纬林洋储能技术有限公司	500,000,000.00	启东	启东	制造业		65.00%	设立
青海亿纬锂能有限公司	10,000,000.00	青海	青海	制造业	100.00%		设立
广东亿纬赛恩斯新能源系统有限公司	50,000,000.00	惠州	惠州	制造业	94.72%		设立
荆门亿纬创能锂电池有限公司	2,022,756,796.83	荆门	荆门	制造业	100.00%		设立
武汉孚安特科技有限公司	4,440,460.61	武汉	武汉	制造业	100.00%		非同一控制下企业合并
惠州亿纬创能电池有限公司	178,425,065.00	惠州	惠州	制造业	100.00%		非同一控制下企业合并
武汉亿纬储能有限公司	81,774,300.00	武汉	武汉	制造业	100.00%		设立
宁波亿纬创能锂电池有限公司	105,000,000.00	宁波	宁波	制造业	100.00%		设立

金海锂业（青海）有限公司	180,000,000.00	青海	青海	制造业	80.00%		设立
成都亿纬锂能有限公司	300,000,000.00	成都	成都	制造业	100.00%		设立
玉溪亿纬锂能有限公司	300,000,000.00	玉溪	玉溪	制造业	100.00%		设立
曲靖亿纬锂能有限公司	550,000,000.00	曲靖	曲靖	制造业	90.00%	10.00%	设立
沈阳亿纬锂能有限公司	300,000,000.00	沈阳	沈阳	制造业	100.00%		设立
成都亿纬动力有限公司	300,000,000.00	成都	成都	制造业	100.00%		设立
云南亿捷锂业有限公司	100,000,000.00	云南	云南	制造业	55.00%		设立
EVE ENERGY PTE.LTD.	1.00 新加坡元	新加坡	新加坡	商贸业	100.00%		设立
EVE ENERGY IRELAND HOLDING LIMITED	10,000.00 欧元	爱尔兰	爱尔兰	商贸业	100.00%		设立
EVE Energy US Holding LLC	不适用	美国	美国	商贸业		100.00%	设立

在子公司的持股比例不同于表决权比例的说明：

持有半数或以下表决权但仍控制被投资单位、以及持有半数以上表决权但不控制被投资单位的依据：

对于纳入合并范围的重要的结构化主体，控制的依据：

确定公司是代理人还是委托人的依据：

其他说明：

（2） 重要的非全资子公司

单位：元

子公司名称	少数股东持股比例	本期归属于少数股东的损益	本期向少数股东宣告分派的股利	期末少数股东权益余额
亿纬动力	1.25%	470,166,163.69		3,271,641,738.38

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
亿纬动力	25,451,971,845.29	33,177,833,598.21	58,629,805,443.50	30,538,744,624.11	10,945,596,429.75	41,484,341,053.86	19,825,430,377.45	27,220,606,549.63	47,046,036,927.08	28,892,850,873.18	10,232,729,684.02	39,125,580,557.20

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
亿纬动力	39,063,621,919.70	3,252,375,820.26	3,252,375,820.26	5,788,486,080.49	27,215,983,258.47	1,265,857,702.24	1,265,857,702.24	6,221,967,448.84

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

2023 年 1 月 17 日，公司召开第六届董事会第六次会议审议通过了《关于使用募集资金及自有资金向子公司增资暨关联交易的议案》，同意公司使用募集资金向亿纬动力增资，使用募集资金及自有资金向惠州亿纬动力增资。本次增资完成后，亿纬动力和惠州亿纬动力仍为公司控股子公司。公司向亿纬动力、惠州亿纬动力增资，向亿纬动力购买青海亿纬股权、子公司亿纬亚洲向亿纬动力香港购买亿纬德国、亿纬匈牙利股权减少股本溢价 47,893,817.56 元。

（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

	亿纬动力、惠州亿纬动力、青海亿纬、亿纬德国、亿纬匈牙利
购买成本/处置对价	5,790,213,968.27
--现金	5,790,213,968.27
--非现金资产的公允价值	
购买成本/处置对价合计	5,790,213,968.27
减：按取得/处置的股权比例计算的子公司净资产份额	5,742,320,150.71
差额	47,893,817.56
其中：调整资本公积	47,893,817.56
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	
思摩尔国际	开曼群岛	开曼群岛	商贸业		30.98%	权益法

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

	思摩尔国际	思摩尔国际
流动资产	19,570,753,380.70	19,198,774,694.57
非流动资产	5,937,531,051.20	5,160,543,734.09
资产合计	25,508,284,431.90	24,359,318,428.66
流动负债	3,566,333,169.61	3,588,957,123.56
非流动负债	532,341,802.11	393,152,998.74
负债合计	4,098,674,971.72	3,982,110,122.30
少数股东权益		
归属于母公司股东权益	21,409,609,460.18	20,377,208,306.36
按持股比例计算的净资产份额	6,632,697,010.76	6,373,990,758.23
调整事项		
--商誉	410,750,159.45	410,750,159.45
--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	7,043,447,170.21	6,784,740,917.68
存在公开报价的联营企业权益投资的公允价值		
营业收入	11,168,422,292.80	12,144,979,939.14
净利润	1,645,090,043.75	2,510,316,290.05
终止经营的净利润		
其他综合收益	-78,620,009.07	-15,382,384.18
综合收益总额	1,566,470,034.68	2,494,933,905.87
本年度收到的来自联营企业的股利	220,875,048.79	449,842,966.70

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：		
投资账面价值合计	107,399,804.14	79,862,094.76
下列各项按持股比例计算的合计数		
--净利润	27,537,709.38	33,344,630.54
--综合收益总额	27,537,709.38	33,344,630.54
联营企业：		
投资账面价值合计	7,259,805,046.12	4,639,907,674.44

下列各项按持股比例计算的合计数		
--净利润	126,947,613.82	551,711,768.89
--其他综合收益	-11,989.25	
--综合收益总额	126,935,624.57	551,711,768.89

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
北京桦山永盛科技有限公司		862,025.14	862,025.14
华飞镍钴（印尼）有限公司	1,066,491.07	-1,066,491.07	
青海金纬新材料科技有限公司		150,514.55	150,514.55

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

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：

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

十一、政府补助

1、报告期末按应收金额确认的政府补助

□适用 ☑不适用

未能在预计时点收到预计金额的政府补助的原因

□适用 ☑不适用

2、涉及政府补助的负债项目

☑适用 □不适用

单位：元

会计科目	期初余额	本期新增补助金额	本期计入营业外收入金额	本期转入其他收益金额	本期其他变动	期末余额	与资产/收益相关
递延收益	638,270,512.88	343,743,532.07		69,648,748.15	4,101,632.55	908,263,664.25	与资产相关
递延收益	7,726,761.74				7,726,761.74		与收益相关
合计	645,997,274.62	343,743,532.07		69,648,748.15	11,828,394.29	908,263,664.25	

3、计入当期损益的政府补助

☑适用 □不适用

单位：元

会计科目	本期发生额	上期发生额
其他收益	1,700,917,187.48	963,063,654.56

其他说明

十二、与金融工具相关的风险

1、金融工具产生的各类风险

本集团与金融工具相关的风险源于本集团在经营过程中所确认的各类金融资产和金融负债，包括：信用风险、流动性风险和市场风险。

本集团与金融工具相关的各类风险的管理目标和政策的制度由本集团管理层负责。经营管理层通过职能部门负责日常的风险管理（例如本集团信用管理部对公司发生的赊销业务进行逐笔进行审核）。本集团内部审计部门对公司风险管理的政策和程序的执行情况进行日常监督，并且将有关发现及时报告给本集团审计委员会。

本集团风险管理的总体目标是在不过度影响公司竞争力和应变力的情况下，制定尽可能降低各类与金融工具相关风险的风险管理政策。

（1）信用风险

信用风险，是指金融工具的一方未能履行义务从而导致另一方发生财务损失的风险。本公司的信用风险主要产生于货币资金、应收票据、应收账款、应收款项融资、其他应收款、合同资产、债权投资以及长期应收款（根据企业实际情况进行描述）等，这些金融资产的信用风险源自交易对手违约，最大的风险敞口等于这些工具的账面金额。

本集团货币资金主要存放于商业银行等金融机构，本集团认为这些商业银行具备较高信誉和资产状况，存在较低的信用风险。

对于应收票据、应收账款、应收款项融资、其他应收款、合同资产、债权投资及长期应收款（根据企业实际情况进行描述），本集团设定相关政策以控制信用风险敞口。本集团基于对客户的财务状况、从第三方获取担保的可能性、信用记录及其他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。本集团会定期对客户信用记录进行监控，对于信用记录不良的客户，本集团会采用书面催款、缩短信用期或取消信用期等方式，以确保本集团的整体信用风险在可控的范围内。

①信用风险显著增加判断标准

本集团在每个资产负债表日评估相关金融工具的信用风险自初始确认后是否已显著增加。在确定信用风险自初始确认后是否显著增加时，本集团考虑在无须付出不必要的额外成本或努力即可获得合理且有依据的信息，包括基于本集团历史数据的定性和定量分析、外部信用风险评级以及前瞻性信息。本集团以单项金融工具或者具有相似信用风险特征的金融工具组合为基础，通过比较金融工具在资产负债表日发生违约的风险与在初始确认日发生违约的风险，以确定金融工具预计存续期内发生违约风险的变化情况。

当触发以下一个或多个定量、定性标准时，本集团认为金融工具的信用风险已发生显著增加：定量标准主要为报告日剩余存续期违约概率较初始确认时上升超过一定比例；定性标准为主要债务人经营或财务情况出现重大不利变化、预警客户清单等。

②已发生信用减值资产的定义

为确定是否发生信用减值，本集团所采用的界定标准，与内部针对相关金融工具的信用风险管理目标保持一致,同时考虑定量、定性指标。

本集团评估债务人是否发生信用减值时，主要考虑以下因素：发行方或债务人发生重大财务困难；债务人违反合同，如偿付利息或本金违约或逾期等；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；债务人很可能破产或进行其他财务重组；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；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预期信用损失计量的参数

根据信用风险是否发生显著增加以及是否已发生信用减值，本集团对不同的资产分别以 12 个月或整个存续期的预期信用损失计量减值准备。预期信用损失计量的关键参数包括违约概率、违约损失率和违约风险敞口。本集团考虑历史统计数据(如交易对手评级、担保方式及抵质押物类别、还款方式等)的定量分析及前瞻性信息，建立违约概率、违约损失率及违约风险敞口模型。

相关定义如下：

违约概率是指债务人在未来 12 个月或在整个剩余存续期，无法履行其偿付义务的可能性。

违约损失率是指本集团对违约风险暴露发生损失程度作出的预期。根据交易对手的类型、追索的方式和优先级，以及担保品的不同，违约损失率也有所不同。违约损失率为违约发生时风险敞口损失的百分比，以未来 12 个月内或整个存续期为基准进行计算；

违约风险敞口是指，在未来 12 个月或在整个剩余存续期中，在违约发生时，本集团应被偿付的金额。前瞻性信息信用风险显著增加的评估及预期信用损失的计算均涉及前瞻性信息。本集团通过进行历史数据分析，识别出影响各业务类型信用风险及预期信用损失的关键经济指标。

本集团所承受的最大信用风险敞口为资产负债表中每项金融资产的账面金额。本集团没有提供任何其他可能令本集团承受信用风险的担保。

本集团应收账款中，前五大客户的应收账款占本公司应收账款总额的 31.88%（上期：52.10%）；本集团其他应收款中，欠款金额前五大公司的其他应收款占本公司其他应收款总额的 59.66%（上期：95.72%）。

（2）流动性风险

流动性风险，是指企业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。本集团统筹负责集团内各子公司的现金管理工作，包括现金盈余的短期投资和筹措贷款以应付预计现金需求。本集团的政策是定期监控短期和长期的流动资金需求，以及是否符合借款协议的规定，以确保维持充裕的现金储备和可供随时变现的有价证券。

截至 2023 年 12 月 31 日，本公司金融负债到期期限如下：

单位：万元

项目	2023 年 12 月 31 日

	一年以内	一年至三年	三年以上
短期借款	112,097.44		
应付票据	619,825.72		
应付账款	2,398,736.59		
其他应付款	2,389.27		
长期借款	348,160.55	960,212.94	439,866.46
应付债券	154.93	245,530.32	
租赁负债	2,933.81	2,142.89	4,609.53
长期应付款	53,399.48	34,214.13	
合计	3,537,697.79	1,242,100.28	444,475.99

（续上表）

项目	2022 年 12 月 31 日		
	一年以内	一年至三年	三年以上
短期借款	129,440.89		
应付票据	1,074,484.17		
应付账款	1,454,075.93		
其他应付款	6,774.79		
长期借款	210,400.25	904,924.17	478,798.34
应付债券	152.35		240,655.85
租赁负债	3,698.77	2,866.82	956.40
长期应付款	56,126.63	77,436.64	3,000.00
合计	2,935,153.78	985,227.63	723,410.59

（3）市场风险

①利率风险

本公司的利率风险主要产生于长期银行借款、应付债券等长期带息债务。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。

本公司总部财务部门持续监控集团利率水平。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。

截至 2023 年 12 月 31 日为止期间，在其他风险变量保持不变的情况下，如果以浮动利率计算的借款利率上升或下降 100 个基点，本公司当年的净利润就会下降或增加 13,889.79 万元。

2、套期

（1） 公司开展套期业务进行风险管理

☑适用 □不适用

公司将生产所需原材料相关品种碳酸锂预计采购进行套期，以此来规避公司承担的原材料采购市场价格的波动。具体套期安排如下：

被套期项目	相应风险管理策略和目标	套期方式
碳酸锂的预计采购	碳酸锂的商品期货合约	商品期货合约锁定原材料预期采购合约价格波动

风险管理目标和套期策略：碳酸锂是公司生产锂电池的主要原材料，其价格波动是公司现货市场风险的主要来源。公司从国内供应商采购碳酸锂，为了确保碳酸锂的供应稳定，公司与供应商签订年度合同，合同根据订购当日现货市场价格确定。公司对未来 12 个月内的每月预期碳酸锂采购量进行预测，并在此基础上管理碳酸锂的价格风险敞口。公司套期的风险管理目标旨在降低碳酸锂价格波动对公司经营活动造成的影响，基于该风险管理目标，公司利用中信期货有限公司的期货合约，买入套期，将期货合约指定于预期采购碳酸锂价格风险的现金流量套期中。

套期比例：碳酸锂的现货价格与中信期货有限公司的期货合约之间存在经济关系，且信用风险的影响不占主导地位，套期比例按照碳酸锂数量 1：1 设定，碳酸锂期货合约数量为 1 手=1 吨，最终确定套期工具与被套期项目数量比例为 1：1。

（2） 公司开展符合条件套期业务并应用套期会计

公司套期保值业务有效性计算方法为根据现货与期货的公允价值变动计算，有效部分按照现货的公允价值变动绝对值与期货公允价值变动绝对值孰低计量。

现金流量套期对当期损益和其他综合收益的影响如下：

截至 2023 年 12 月 31 日，公司持碳酸锂期货合约形成套期工具累计损失 705,050.00 元，其中累计套期有效部分（套期储备）为-808,250.00 元，无效部分收益为 103,200.00 元，合约未平仓交割，无本期转出的套期储备。

（3） 公司开展套期业务进行风险管理、预期能实现风险管理目标但未应用套期会计

□适用 ☑不适用

3、金融资产

（1） 转移方式分类

☑适用 □不适用

单位：元

转移方式	已转移金融资产性质	已转移金融资产金额	终止确认情况	终止确认情况的判断依据
保理	应收账款	54,161,849.26	终止确认	应收账款保理后，付款银行无权对公司进行追偿，故终止确认。
背书或贴现	应收款项融资中尚未到期的银行承兑汇票	4,596,460,679.45	终止确认	由于应收款项融资中的银行承兑汇票是由信用等级较高的银行承兑，信用风险和延期付款风险很小，并且票据相关的利率风险已转移给银行，可以判断票据所有权上的主要风险和报酬已经转移，故终止确认。
合计		4,650,622,528.71		

（2） 因转移而终止确认的金融资产

☑适用 □不适用

单位：元

项目	金融资产转移的方式	终止确认的金融资产金额	与终止确认相关的利得或损失
应收账款	保理	54,161,849.26	-1,415,154.19
应收款项融资中尚未到期的银行承兑汇票	背书	4,228,893,672.12	
应收款项融资中尚未到期的银行承兑汇票	贴现	367,567,007.33	-1,021,400.97
合计		4,650,622,528.71	-2,436,555.16

（3） 继续涉入的资产转移金融资产

□适用 ☑不适用

其他说明

十三、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	--	--	--	--
（一）交易性金融资产	12,615,500.00	3,140,000,000.00		3,152,615,500.00
（二）其他债权投资	10,754,572.92			10,754,572.92
（三）其他权益工具投资	84,064,349.19		247,626,100.85	331,690,450.04
（四）应收款项融资		968,382,943.94		968,382,943.94
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

十四、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
亿纬控股	西藏	投资管理与咨询	1,000.00 万元	32.02%	32.02%

本企业的母公司情况的说明

刘金成、骆锦红各持有母公司亿纬控股 50%股权，最终控制方是刘金成、骆锦红夫妇，直接和间接合计持有本公司39.85%股份。

本企业最终控制方是刘金成、骆锦红夫妇。

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十、在其他主体中的权益。

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十、在其他主体中的权益。

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
思摩尔国际控股有限公司及其子公司	联营企业
SK 新能源（江苏）有限公司	联营企业
曲靖市德枋亿纬有限公司	联营企业
青海柴达木兴华锂盐有限公司	联营企业
常州市贝特瑞新材料科技有限公司	联营企业
EVE ENERGY NORTH AMERICA CORPORATION	合营企业
华飞镍钴（印尼）有限公司	联营企业
苏州瀚和智能装备有限公司	联营企业
南京中交航信新能源科技有限公司	联营企业
江苏中智海洋工程装备有限公司	联营企业
金昆仑锂业有限公司	联营企业
深圳好电科技有限公司	联营企业
荆门新宙邦新材料有限公司	联营企业
华北铝业新材料科技有限公司	联营企业

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
惠州亿纬新能源有限公司	控股股东控制的公司
湖北金泉新材料有限公司	控股股东控制的公司
惠州金泉新能源材料有限公司	控股股东控制的公司
深圳市摩尔兄弟营销有限公司	控股股东控制的公司
广东亿顶建筑设计有限公司	控股股东控制的公司
广东金珑新能源汽车销售有限公司	控股股东控制的公司
广东九联科技股份有限公司及其子公司	其他关联方
董事、监事、高级管理人员	关键管理人员

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	上期发生额
合营企业	接受劳务	8,932,973.60	9,082,467.15
联营企业	采购商品	7,114,053,051.01	1,907,648,141.14
控股股东控制的公司	采购商品、接受劳务	551,218,338.32	348,784,634.21

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
合营企业	销售商品	260,112,978.85	203,957,419.54
联营企业	销售商品、提供劳务	1,546,439,545.93	833,196,285.90
控股股东控制的公司	销售商品	156,232,686.84	215,158,748.61
其他关联方	销售商品	7,746.00	

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
控股股东控制的公司	房屋	812,317.27	

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
控股股东控制的公司	房屋	781,315.57				13,021,827.56	14,717,589.73	441,373.41	932,621.57		13,199,202.85
控股股东控制的公司	车辆	579,292.15	513,982.32			579,292.15	513,982.32				
联营企业	车辆	6,000.00				6,000.00					
联营企业	房屋		25,211.01				25,211.01				

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
联营企业	1,428,000,000.00	2023 年 7 月 7 日	2033 年 6 月 21 日	否

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

关联担保情况说明

（5） 关联方资金拆借

单位：美元

关联方	拆借金额	起始日	到期日	说明
拆入				
拆出				
联营企业	35,000,000.00	2021 年 08 月 10 日	2028 年 08 月 10 日	
联营企业	77,000,000.00	2021 年 08 月 26 日	2028 年 08 月 26 日	
联营企业	102,200,000.00	2021 年 11 月 24 日	2028 年 11 月 23 日	

（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
实际控制人	购买亿纬动力股权		6,200,000.00
控股股东控制的公司	购买设备	127,996,434.12	32,150,729.92
控股股东控制的公司	销售设备	1,766,904.12	230,100.00

（7） 关键管理人员报酬

单位：元

项目	本期发生额	上期发生额
关键管理人员报酬	13,875,260.36	17,071,371.58

（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	控股股东控制的公司	29,179,288.75	1,458,964.44		
应收账款	合营企业	33,882,870.48	1,694,143.52	37,450,185.48	1,872,509.28
应收账款	联营企业	256,594,959.35	12,829,747.97	475,365,705.42	24,204,318.56
合同资产	联营企业			32,167.36	1,608.37
其他应收款	联营企业	3,949,588.97		796,110,270.22	
债权投资	联营企业	1,689,305,990.12		1,585,402,584.43	

应收票据及应收款项融资	控股股东控制的公司	15,000,000.00			
应收票据及应收款项融资	联营企业	47,492,872.84		103,109,051.50	
预付账款	联营企业	45,537,537.95		175,148,315.94	
预付账款	控股股东控制的公司	33,065,667.94		41,573,413.08	

（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	控股股东控制的公司	133,899,480.21	78,589,845.48
应付账款	联营企业	1,417,443,170.06	1,286,064,685.19
应付票据	控股股东控制的公司	10,090,364.41	3,572,367.40
应付票据及应付电子债权凭证	联营企业	1,620,618,494.87	24,952,039.01
合同负债	合营企业	6,052,514.32	4,164,072.76
合同负债及其他流动负债	联营企业	348,000.00	

7、关联方承诺

8、其他

十五、股份支付

1、股份支付总体情况

☑适用 □不适用

单位：元

授予对象类别	本期授予		本期行权		本期解锁		本期失效	
	数量	金额	数量	金额	数量	金额	数量	金额
董事、高级管理人员	3,599,400	193,681,408.00	10,300	781,152.00			38,500	2,919,840.00
中高层管理人员、核心技术（业务）人员以及董事会认为需要激励的其他人员	38,314,300	1,737,456,751.00	3,951,919	299,713,536.96			1,200,620	91,055,020.80
合计	41,913,700	1,931,138,159.00	3,962,219	300,494,688.96			1,239,120	93,974,860.80

期末发行在外的股票期权或其他权益工具

☑适用 □不适用

授予对象类别	期末发行在外的股票期权		期末发行在外的其他权益工具	
	行权价格的范围	合同剩余期限	行权价格的范围	合同剩余期限

董事、高级管理人员、中高层管理人员、核心技术（业务）人员以及董事会认为需要激励的其他人员	第三期限制性股票激励计划第二类限制性股票授予价格为 75.84 元/股；第四期限制性股票激励计划首次授予第二类限制性股票授予价格为 41.23 元/股，预留授予第二类限制性股票授予价格为 41.07 元/股；第五期股票期权激励计划股票期权行权价格为 70 元/股	第三期限制性股票激励计划合同剩余期限为自限制性股票相应授予之日（2021 年 12 月 3 日）起 12 个月、24 个月、36 个月、48 个月；第四期限制性股票激励计划首次授予合同剩余期限为自限制性股票相应授予之日（2023 年 3 月 14 日）起 12 个月、24 个月、36 个月、48 个月，预留授予合同剩余期限为自限制性股票相应授予之日（2023 年 9 月 25 日）起 12 个月、24 个月、36 个月、48 个月；第五期股票期权激励计划合同剩余期限为自股票期权相应授予之日（2023 年 12 月 25 日）起 18 个月、30 个月。		

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	Black-Scholes 模型、以普通股市价为基础进行计量
授予日权益工具公允价值的重要参数	历史波动率、无风险利率
可行权权益工具数量的确定依据	根据《企业会计准则第 11 号-股份支付》和《企业会计准则第 22 号-金融工具确认和计量》的有关规定，公司将在等待期的每个资产负债表日，根据最新取得的可行权人数变动等后续信息，修正预计可行权的权益工具数量，并按照权益工具授权日的公允价值，将当期取得的服务计入相关成本或费用，并相应调整资本公积。
本期估计与上期估计有重大差异的原因	无重大差异
以权益结算的股份支付计入资本公积的累计金额	843,403,627.53
本期以权益结算的股份支付确认的费用总额	456,910,277.06

其他说明：

3、以现金结算的股份支付情况

☐适用 ☑不适用

4、本期股份支付费用

☑适用 ☐不适用

单位：元

授予对象类别	以权益结算的股份支付费用	以现金结算的股份支付费用
董事、高级管理人员	19,652,494.16	
中高层管理人员、核心技术（业务）人员以及董事会认为需要激励的其他人员	437,257,782.90	
合计	456,910,277.06	

其他说明：

5、股份支付的修改、终止情况

6、其他

十六、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

（1）资本承诺

已签约但尚未于财务报表中确认的资本承诺	2023 年 12 月 31 日	2022 年 12 月 31 日
以人民币出资的对外投资	5,223,371,000.00	3,166,871,000.00
以美元出资的对外投资	116,600,000.00	344,568,800.00
以欧元出资的对外投资	10,000.00	10,000.00

1）2018 年 2 月 11 日，公司参与投资南京中交航信新能源科技有限公司，注册资本为人民币 479 万元，其中公司出资额人民币 20 万元，截至报告期末，已出资 5 万元，尚有 15 万元未出资。

2）公司于 2021 年 5 月 17 日召开的第五届董事会第二十九次会议审议通过了《关于子公司亿纬亚洲拟与贝特瑞、SKI 设立合资公司的议案》，公司子公司亿纬亚洲拟与贝特瑞、SKI 共同对贝特瑞子公司常州贝特瑞进行增资，常州贝特瑞将注册资本由目前的人民币 500.00 万元增加至人民币 195,440.00 万元。其中，亿纬亚洲以现金出资人民币 46,905.60 万元，占常州贝特瑞注册资本的 24%。截至报告期末，已出资 46,520 万元，尚有 385.60 万元未出资。

3）经公司于 2021 年 4 月 8 日召开的 2021 年第二次临时股东大会审议通过，公司与德方纳米签署《合资经营协议》，双方以共同投资的方式设立德枋亿纬，德枋亿纬注册资本为 10,000 万元人民币，其中公司以自有及自筹资金认缴 4,000 万元，持有德枋亿纬 40%的股权。公司有权与德方纳米共同对德枋亿纬增资，公司的增资额度为人民币 129,300 万元；德方纳米的增资额度为人民币 60,700 万元。双方增资额度全部增资后，德枋亿纬的注册资本为人民币 111,166.67 万元，德方纳米认缴 66,700 万元、持有德枋亿纬 60%股权，公司认缴 44,466.67 万元、持有德枋亿纬 40%股权，双方增资金额超过认缴注册资本的部分计入资本公积。截至报告期末，已出资 120,900 万元，尚有 12,400 万元未出资。

4）2021 年 8 月 1 日，公司召开第五届董事会第三十四次会议审议通过了《关于与恩捷股份设立合资公司的议案》，双方合作在荆门设立湖北恩捷新材料科技有限公司，恩捷新材料注册资本为 160,000 万元人民币，其中，恩捷股份指定出资人认缴 88,000 万元，持有恩捷新材料 55%股权；公司认缴 72,000 万元，持有恩捷新材料 45%股权。截至报告期末，已出资 64,320 万元，尚有 7,680 万元未出资。

5）公司于 2021 年 10 月 27 日召开第五届董事会第三十九次会议审议通过了《关于与中科电气设立合资公司的议案》，公司与中科电气签署《合资经营协议》，双方合作设立云南中科星城石墨有限公司，中科星城注册资本为 100,000 万元人民币，其中公司认缴 40,000 万元，持有中科星城 40%股权；中科电气认缴 60,000 万元，持有中科星城 60%股权。截至报告期末，已出资 28,800 万元，尚有 11,200 万元未出资。

6）2021 年 8 月 31 日，公司与铜陵市华创新材料有限公司签署了《合资合同》，双方拟以共同投资的方式设立合资公司，该合资公司注册资本拟为 48,000 万元人民币，其中公司以自有及自筹资金认缴 14,400 万元，持有合资公司 30%的股权。截至报告期末，尚未出资。

7）2022 年 5 月 24 日，子公司湖北亿纬动力有限公司设立了青海亿纬锂能有限公司，注册资本为 1,000 万元，2023 年 4 月 26 日，股东变更为亿纬锂能，截至报告期末，已出资 600 万元，尚有 400 万元未出资。

8）2022 年 3 月 2 日，公司与金昆仑锂业有限公司合资设立了青海金纬新材料科技有限公司，注册资本 100 万元，公司认缴出资 49 万元，持股 49%。截至报告期末，尚未出资。

9）2021 年，公司与浙江华友钴业股份有限公司签订协议，购买北京铧山永盛科技有限公司 17%的股权，公司认缴

出资 85 万元。截至报告期末，尚未出资。

10）2022 年 8 月 2 日，公司设立了曲靖亿纬锂能有限公司，注册资本为 55,000 万元，其中，亿纬锂能认缴 50,000 万元，持股 90%；亿纬亚洲认缴 5,000 万元，持股 10%。截至报告期末，亿纬锂能已出资 36,000 万元，尚有 14,000 万元未出资；亿纬亚洲已出资 3,000 万元，尚有 2,000 万元未出资。

11）2022 年 7 月 15 日，公司设立了玉溪亿纬锂能有限公司，注册资本为 1,000 万元，经公司第六届董事会第四次会议审议通过，注册资本增加至 30,000 万元，亿纬锂能持股 100%。截至报告期末，已出资 18,600 万元，尚有 11,400 万元未出资。

12）公司于 2022 年 7 月 21 日召开的第五届董事会第五十二次会议审议通过了《关于拟与紫金锂业、瑞福锂业签订〈投资协议书〉的议案》，公司与紫金锂业（海南）有限公司、山东瑞福锂业有限公司签订《投资协议书》，三方合作在湖南省成立湖南紫金锂多金属新材料有限公司，其中亿纬锂能认缴出资 7,800 万元，持有其 26%股权。2023 年 4 月 28 日，公司持股比例变更为 16.5%，认缴出资 4,950 万元，截至报告期末，已出资 1,650 万元，尚有 3,300 万元未出资。

13）2022 年 10 月 31 日，公司召开 2022 年第五次临时股东大会审议通过了《关于拟向贝特瑞（四川）新材料科技有限公司增资的议案》，公司以 1 元每元注册资本的价格向标的公司增资 88,400 万元，持有标的公司 40%的股权。截至报告期末，尚未出资。

14）2022 年 11 月 22 日，公司设立了沈阳亿纬锂能有限公司，注册资本为 10,000 万元，亿纬锂能持股 100%。2023 年 4 月 12 日，注册资本增加至 30,000 万元。截至报告期末，已出资 15,200 万元，尚有 14,800 万元未出资。

15）公司于 2022 年 6 月 23 日召开的 2022 年第三次临时股东大会审议通过了《关于拟签订〈股权投资协议〉的议案》，公司拟与四川省新能源动力股份有限公司、蜂巢能源科技股份有限公司签订《股权投资协议》，拟共同出资在四川省德阳—阿坝生态经济产业园区设立四川能投德阿锂业有限责任公司，其中公司出资 18,375 万元，持股比例为 24.50%。截至报告期末，已出资 12,862.50 万元，尚有 5,512.50 万元未出资。

16）2023 年 3 月 1 日，公司向湖北金杨精密制造有限公司认缴出资 4,000 万元，持股比例 40%。截至报告期末，已出资 2,000 万元，尚有 2,000 万元未出资。

17）2023 年 1 月 17 日，经公司第六届董事会第六次会议审议通过，同意使用募集资金 350,000 万元及其产生的利息收入向亿纬动力进行增资，截至报告期末，已出资 50,000 万元，尚有 300,000 万元未出资。

18）2023 年 2 月 14 日，公司设立了成都亿纬动力有限公司，注册资本为 30,000 万元，截至报告期末，已出资 500 万元，尚有 29,500 万元未出资。

19）2023 年 3 月 17 日，公司与云南恩捷新材料股份有限公司设立了云南亿捷锂业有限公司，注册资本为 10,000 万元，公司持股 55%，认缴出资 5,500 万元。截至报告期末，已出资 690 万元，尚有 4,810 万元未出资。

20）2020 年 12 月 28 日，公司 2020 年第六次临时股东大会审议通过了《关于变更公司或子公司亿纬亚洲与 SKI 合资建设动力电池产能并为孙公司提供担保的议案》，公司孙公司亿纬动力香港有限公司向 SK 新能源（江苏）有限公司出资 3.66 亿美元，2021 年 2 月 22 日，SK 新能源（江苏）有限公司注册资本更改为 12.17 亿美元，亿纬动力香港有限公司认缴出资 3.651 亿美元，截至报告期末，已出资 2.485 亿美元，尚有 1.166 亿美元未出资。

21）2022 年 7 月 5 日，孙公司亿纬动力香港有限公司设立了 EVE Power Hungary Kft.，注册资本为 1 万欧元。2023 年，股东变更为亿纬亚洲，截至报告期末，尚未出资。

（2）其他承诺事项

无。

2、或有事项

（1）资产负债表日存在的重要或有事项

①未决诉讼仲裁形成的或有负债及其财务影响

报告期内无重大未决诉讼仲裁形成的或有负债。

②为其他单位提供债务担保形成的或有负债及其财务影响

被担保单位名称	担保事项	金额（元）	期限	备注
一、子公司				
亿纬亚洲	质押担保	181,244,000.00	3 年	公司提供连带责任担保，亿纬亚洲提供现金质押担保，EBIL 以其持有的部分思摩尔国际股权提供质押担保
亿纬亚洲	质押担保	98,000,000.00	3 年	公司在澳门国际银行股份有限公司广州分行开立保函/备用信用证，亿纬动力香港提供连带责任担保，亿纬亚洲提供现金质押担保
荆门创能	信用担保	186,672,561.17	3 年	本公司提供信用担保
荆门创能	信用担保	1,023,257,659.58	5 年	本公司提供信用担保
宁波创能	信用担保	184,540,000.00	5 年	本公司提供信用担保
金海锂业	信用担保	72,512,661.80	3 年	本公司提供信用担保
成都亿纬锂能	信用担保	96,731,819.81	1 年	本公司提供信用担保
曲靖亿纬	信用担保	426,728,937.25	7 年	本公司提供信用担保
曲靖亿纬	信用担保	319,052,001.79	8 年	本公司提供信用担保
亿纬动力	信用担保	350.000.000.00	1 年	本公司提供信用担保
亿纬动力	信用担保	376,611,383.19	3 年	本公司提供信用担保
亿纬动力	信用担保	512,713,500.00	5 年	本公司提供信用担保
亿纬动力	信用担保	4,339,446,590.87	6 年	本公司提供信用担保
亿纬动力	信用担保	305,670,000.00	7 年	本公司提供信用担保
亿纬动力	信用担保	1,146,882,750.00	8 年	本公司提供信用担保
亿纬动力	信用担保	60,000,000.00	12 年	本公司提供信用担保
亿纬动力香港	信用担保	293,223,780.00	3 年	本公司提供信用担保
惠州亿纬动力	信用担保	186,000,000.00	1 年	本公司提供信用担保
惠州亿纬动力	信用担保	156,000,000.00	2 年	本公司提供信用担保
惠州亿纬动力	信用担保	1,052,729,241.74	7 年	本公司提供信用担保
亿纬林洋	信用担保	98,900,000.00	1 年	本公司提供信用担保
亿纬林洋	信用担保	180,000,000.00	2 年	本公司提供信用担保
亿纬林洋	信用担保	796,566,466.00	7 年	本公司提供信用担保
二、其他公司				
华飞镍钴	信用担保	1,428,000,000.00	10 年	公司提供连带责任担保，亿纬亚洲以其持有的华飞镍钴股权提供质押担保
合计		13,871,483,353.20		

截至 2023 年 12 月 31 日，本集团不存在其他应披露的或有事项。

（2） 公司没有需要披露的重要或有事项，也应予以说明

公司不存在需要披露的重要或有事项。

3、其他

十七、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

拟分配每 10 股派息数（元）	5
拟分配每 10 股分红股（股）	0
拟分配每 10 股转增数（股）	0
经审议批准宣告发放的每 10 股派息数（元）	5
经审议批准宣告发放的每 10 股分红股（股）	0
经审议批准宣告发放的每 10 股转增数（股）	0
利润分配方案	以现有总股本 2,045,721,497 股扣除公司回购专用证券账户上的股份 4,957,761 股后的股本 2,040,763,736 股为基数，向全体股东每 10 股派发现金股利人民币 5.00 元（含税），合计派发现金股利人民币 1,020,381,868.00 元（含税），本次分配不送红股，不以资本公积金转增股本，剩余未分配利润结转以后年度分配。

3、销售退回

4、其他资产负债表日后事项说明

十八、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

（2） 报告分部的财务信息

单位：元

项目	分部间抵销	合计

（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

8、其他

十九、母公司财务报表主要项目注释

1、应收账款

（1） 按账龄披露

单位：元

账龄	期末账面余额	期初账面余额
1 年以内（含 1 年）	2,271,752,199.18	2,000,905,412.74
其中：6 个月以内	2,244,582,261.22	1,918,263,869.74

7-12 个月	27,169,937.96	82,641,543.00
1 至 2 年	47,331,481.65	27,912,490.59
2 至 3 年	1,084,086.24	33,684,257.04
3 年以上	51,608,476.69	197,272,907.22
其中：3 至 4 年	5,370,107.59	47,217,763.88
4 至 5 年	8,120,453.41	56,909,637.44
5 年以上	38,117,915.69	93,145,505.90
合计	2,371,776,243.76	2,259,775,067.59

（2） 按坏账计提方法分类披露

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						106,370,776.07	4.71%	95,504,959.52	89.78%	10,865,816.55
其中：										
按组合计提坏账准备的应收账款	2,371,776,243.76	100.00%	143,754,533.03	6.06%	2,228,021,710.73	2,153,404,291.52	95.29%	144,388,655.93	6.71%	2,009,015,635.59
其中：										
应收客户货款	1,745,547,203.56	73.60%	143,754,533.03	8.24%	1,601,792,670.53	1,521,568,306.03	67.33%	144,388,655.93	9.49%	1,377,179,650.10
应收子公司货款	588,141,739.47	24.80%			588,141,739.47	607,868,962.32	26.90%			607,868,962.32
应收政府部门款项	38,087,300.73	1.61%			38,087,300.73	23,967,023.17	1.06%			23,967,023.17
合计	2,371,776,243.76	100.00%	143,754,533.03	6.06%	2,228,021,710.73	2,259,775,067.59	100.00%	239,893,615.45	10.62%	2,019,881,452.14

按组合计提坏账准备：应收客户货款

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	1,650,951,974.26	83,223,479.95	5.04%
其中：6 个月以内	1,637,434,349.56	81,871,717.48	5.00%
7-12 个月	13,517,624.70	1,351,762.47	10.00%

1-2 年	41,902,666.37	8,380,533.27	20.00%
2-3 年	1,084,086.24	542,043.12	50.00%
3 年以上	51,608,476.69	51,608,476.69	100.00%
合计	1,745,547,203.56	143,754,533.03	

确定该组合依据的说明：

按组合计提坏账准备的确认标准及说明见附注五、11。

如是按照预期信用损失一般模型计提应收账款坏账准备：

□适用 ☑不适用

（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	
单项金额重大并单独计提坏账准备的应收账款	95,504,959.52			95,504,959.52		
按信用风险特征组合计提坏账准备的应收账款	144,388,655.93	744,062.55		1,378,185.45		143,754,533.03
合计	239,893,615.45	744,062.55		96,883,144.97		143,754,533.03

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

（4） 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	96,883,144.97

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
安徽欧鹏巴赫新能源科技有限公司	货款	42,292,608.55	公司已注销	内部审批流程	否
领途汽车有限公司	货款	53,212,350.97	债务重组执行完毕	内部审批流程	否
合计		95,504,959.52			

应收账款核销说明：

（5） 按欠款方归集的期末余额前五名的应收账款和合同资产情况

单位：元

单位名称	应收账款期末余额	合同资产期末余额	应收账款和合同资产期末余额	占应收账款和合同资产期末余额合计数的比例	应收账款坏账准备和合同资产减值准备期末余额
第一名	337,461,165.86		337,461,165.86	14.12%	
第二名	181,634,816.86		181,634,816.86	7.60%	
第三名	173,587,597.99		173,587,597.99	7.26%	8,679,379.90
第四名	94,593,418.15		94,593,418.15	3.96%	4,729,670.91
第五名	90,740,865.60		90,740,865.60	3.80%	4,537,043.28
合计	878,017,864.46		878,017,864.46	36.75%	17,946,094.09

2、其他应收款

单位：元

项目	期末余额	期初余额
其他应收款	1,604,640,038.02	7,032,091,908.92
合计	1,604,640,038.02	7,032,091,908.92

（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） 按坏账计提方法分类披露

□适用 ☑不适用

4） 本期计提、收回或转回的坏账准备的情况

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	转销或核销	其他变动	

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

5） 本期实际核销的应收利息情况

单位：元

项目	核销金额

其中重要的应收利息核销情况

单位：元

单位名称	款项性质	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

核销说明：

其他说明：

（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） 按坏账计提方法分类披露

□适用 ☑不适用

4） 本期计提、收回或转回的坏账准备的情况

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	转销或核销	其他变动	

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	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

其他说明：

5） 本期实际核销的应收股利情况

单位：元

项目	核销金额

其中重要的应收股利核销情况

单位：元

单位名称	款项性质	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

核销说明：

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
关联方往来款	1,566,809,980.50	6,968,112,110.31
押金、保证金	26,015,974.73	22,279,512.58
出口退税等政府部门款项	11,898,589.16	42,536,693.61
其他	1,036,833.01	10,198.47
合计	1,605,761,377.40	7,032,938,514.97

2） 按账龄披露

单位：元

账龄	期末账面余额	期初账面余额
1 年以内（含 1 年）	1,484,858,960.84	7,019,043,635.96
其中：6 个月以内	1,068,831,915.24	7,001,763,486.05
7-12 个月	416,027,045.60	17,280,149.91
1 至 2 年	116,181,990.20	10,814,094.01
2 至 3 年	2,029,641.36	194,609.00
3 年以上	2,690,785.00	2,886,176.00
其中：3 至 4 年	94,609.00	2,439,091.00
4 至 5 年	2,369,091.00	76,743.00
5 年以上	227,085.00	370,342.00
合计	1,605,761,377.40	7,032,938,514.97

3） 按坏账计提方法分类披露

单位：元

类别	期末余额					期初余额				
	账面余额		坏账准备		账面价值	账面余额		坏账准备		账面价值
	金额	比例	金额	计提比例		金额	比例	金额	计提比例	
其中：										
按组合计提坏账准备	1,605,761,377.40	100.00%	1,121,339.38	0.07%	1,604,640,038.02	7,032,938,514.97	100.00%	846,606.05	0.01%	7,032,091,908.92
其中：										
关联方往来款	1,566,809,980.50	97.57%			1,566,809,980.50	6,968,112,110.31	99.08%			6,968,112,110.31
应收政府部门款项	11,898,589.16	0.74%			11,898,589.16	42,536,693.61	0.60%			42,536,693.61
押金及保证金	26,015,974.73	1.62%	1,115,717.13	4.29%	24,900,257.60	22,279,512.58	0.32%	846,096.13	3.80%	21,433,416.45
应收其他款项	1,036,833.01	0.06%	5,622.25	0.54%	1,031,210.76	10,198.47	0.00%	509.92	5.00%	9,688.55
合计	1,605,761,377.40	100.00%	1,121,339.38	0.07%	1,604,640,038.02	7,032,938,514.97	100.00%	846,606.05	0.01%	7,032,091,908.92

按预期信用损失一般模型计提坏账准备：

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	846,606.05			846,606.05
2023 年 1 月 1 日余额在本期				
本期计提	274,733.33			274,733.33
2023 年 12 月 31 日余额	1,121,339.38			1,121,339.38

各阶段划分依据和坏账准备计提比例

按组合计提坏账准备的确认标准及说明见附注五、11。

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

4） 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	转销或核销	其他	
按信用风险特征组合计提坏账准备的其他应收款	846,606.05	274,733.33				1,121,339.38
合计	846,606.05	274,733.33				1,121,339.38

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	收回或转回金额	转回原因	收回方式	确定原坏账准备计提比例的依据及其合理性

5） 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：

6） 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
惠州亿纬动力电池有限公司	关联方往来款	1,155,065,743.51	2 年以内	71.93%	
亿纬亚洲有限公司	关联方往来款	411,744,236.99	6 个月以内	25.64%	
工银金融租赁有限公司	押金保证金	15,000,000.00	1-2 年	0.93%	
建信金融租赁有限公司	押金保证金	4,680,000.00	6 个月以内	0.29%	
惠州仲恺高新技术产业开发区住房和城乡规划建设局	应收政府部门款项	4,166,784.36	2 年以上	0.26%	
合计		1,590,656,764.86		99.06%	

7） 因资金集中管理而列报于其他应收款

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	14,063,343,134.09		14,063,343,134.09	5,637,326,585.89		5,637,326,585.89
对联营、合营企业投资	3,256,399,823.77		3,256,399,823.77	2,514,398,427.38		2,514,398,427.38
合计	17,319,742,957.86		17,319,742,957.86	8,151,725,013.27		8,151,725,013.27

（1） 对子公司投资

单位：元

被投资单位	期初余额（账面价值）	减值准备期初余额	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		
惠州金源精密自动化设备有限公司	3,000,000.00		12,794,181.81				15,794,181.81	
广东亿纬赛恩斯新能源系统有限公司	47,360,000.00						47,360,000.00	
湖北亿纬动力有限公司	2,826,466,115.10		3,437,921,289.30				6,264,387,404.40	
亿纬亚洲有限公司	3,191,410.60		1,573,897,658.24				1,577,089,068.84	
武汉孚安特科技有限公司	149,999,000.00		15,256,191.46				165,255,191.46	
荆门亿纬创能锂电池有限公司	2,022,756,796.83		23,261,627.83				2,046,018,424.66	
惠州亿纬创能电池有限公司	62,278,963.36		549,109.28				62,828,072.64	
武汉亿纬储能有限公司	81,774,300.00		9,900,619.77				91,674,919.77	
金海锂业（青海）有限公司	144,000,000.00		104,027.72				144,104,027.72	
宁波亿纬创能锂电池有限公司	105,000,000.00		2,244,181.10				107,244,181.10	
玉溪亿纬锂能有限公司	500,000.00		185,500,000.00				186,000,000.00	
成都亿纬锂能有限公司	179,000,000.00		122,466,177.00				301,466,177.00	
成都亿纬动力有限公司			5,000,000.00				5,000,000.00	
曲靖亿纬锂能有限公司	12,000,000.00		349,621,086.69				361,621,086.69	
惠州亿纬动力电池有限公司			2,508,995,319.76				2,508,995,319.76	
青海亿纬锂能有限公司			5,532,424.04				5,532,424.04	
沈阳亿纬锂能有限公司			152,272,565.11				152,272,565.11	
云南亿捷锂业有限公司			6,900,000.00				6,900,000.00	
EVE ENERGY PTE. LTD.			2,889,108.06				2,889,108.06	
惠州亿纬集能有限公司			7,824,456.25				7,824,456.25	
江苏亿纬林洋储能技术有限公司			3,086,524.78				3,086,524.78	
合计	5,637,326,585.89		8,426,016,548.20				14,063,343,134.09	

（2） 对联营、合营企业投资

单位：元

被投资单位	期初余额（账面价值）	减值准备期初余额	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												
南京中交航信新能源科技有限公司	87,755.52				-2,655.14						85,100.38	
荆门新宙邦新材料有限公司	110,757,365.49				18,879,839.58		782,617.83				130,419,822.90	
江苏中智海洋工程装备有限公司	1,752,034.46				72,117.79						1,824,152.25	
华杉进出口（温州）有限公司	15,479,016.41				1,514,143.39						16,993,159.80	
北京铧山永盛科技有限公司	51,083.22				-51,083.22							
华北铝业新材料科技有限公司	82,113,001.89				223,933.74	-11,989.25	74,353.07				82,399,299.45	
金昆仑锂业有限公司	144,621,023.19				9,193,908.62						153,814,931.81	
曲靖市德枋亿纬有限公司	1,160,429,892.26		80,000,000.00		-281,355,040.76						959,074,851.50	
惠州亿纬氢能有限公司	7,735,162.80				-5,189,065.90						2,546,096.90	
深圳好电科技有限公司	104,584,918.17				10,657,253.35						115,242,171.52	
华杉进出口（桐乡）有限公司	4,300,262.61				5,347,410.29						9,647,672.90	
云南中科星城石墨有限公司	108,046,784.49		180,000,000.00		-2,125,194.36						285,921,590.13	
青海柴达木兴华锂盐有限公司	576,851,108.42				80,759,468.92		6,144,173.26				663,754,750.60	
四川能投德阿锂业有限责任公司	55,125,000.00		73,500,000.00		111,352.60						128,736,352.60	
湖北恩捷新材料科技有限公司	142,464,018.45		500,550,000.00		-1,574,147.42						641,439,871.03	
湖南紫金锂多金属新材料有限公司			26,000,000.00	9,500,000.00							16,500,000.00	
广东新型储能国家研究院有限公司			28,000,000.00								28,000,000.00	
湖北金杨精密制造有限公司			20,000,000.00								20,000,000.00	
小计	2,514,398,427.38		908,050,000.00	9,500,000.00	-163,537,758.52	-11,989.25	7,001,144.16				3,256,399,823.77	
合计	2,514,398,427.38		908,050,000.00	9,500,000.00	-163,537,758.52	-11,989.25	7,001,144.16				3,256,399,823.77	

可收回金额按公允价值减去处置费用后的净额确定

□适用 ☑不适用

可收回金额按预计未来现金流量的现值确定

□适用 ☑不适用

前述信息与以前年度减值测试采用的信息或外部信息明显不一致的差异原因

公司以前年度减值测试采用信息与当年实际情况明显不一致的差异原因

（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	9,160,302,599.61	7,279,628,546.39	10,777,168,005.88	8,964,102,648.49
其他业务	100,355,069.68	10,739,186.48	104,468,264.66	8,997,581.27
合计	9,260,657,669.29	7,290,367,732.87	10,881,636,270.54	8,973,100,229.76

营业收入、营业成本的分解信息：

单位：元

合同分类	合计	
	营业收入	营业成本
业务类型		
其中：		
按经营地区分类		
其中：		
市场或客户类型		
其中：		
合同类型		
其中：		
按商品转让的时间分类		
其中：		
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：

项目	履行履约义务的时间	重要的支付条款	公司承诺转让商品的性质	是否为主要责任人	公司承担的预期将退还给客户的款项	公司提供的质量保证类型及相关义务

其他说明

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 0.00 元。

重大合同变更或重大交易价格调整

单位：元

项目	会计处理方法	对收入的影响金额

其他说明：

5、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	-163,537,758.52	459,750,117.15
其他权益工具投资在持有期间取得的股利收入	6,946,189.80	1,555,209.90
其他债权投资在持有期间取得的利息收入	20,696.00	
购买理财产品取得的投资收益	79,597,995.46	
远期结汇合同投资收益	-7,259,600.00	-80,736,386.00
承兑汇票贴息	-6,371,284.54	-3,521,451.56
期货交易产生的投资收益	-1,144.32	
合计	-90,604,906.12	377,047,489.49

6、其他

二十、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
非流动性资产处置损益	-40,949,706.39	
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、按照确定的标准享有、对公司损益产生持续影响的政府补助除外）	1,477,789,958.50	
除同公司正常经营业务相关的有效套期保值业务外，非金融企业持有金融资产和金融负债产生的公允价值变动损益以及处置金融资产和金融负债产生的损益	-154,858,622.62	
计入当期损益的对非金融企业收取的资金占用费	85,196,068.76	
委托他人投资或管理资产的损益	106,212,169.09	
除上述各项之外的其他营业外收入和支出	9,526,198.37	
减：所得税影响额	224,335,375.85	
少数股东权益影响额（税后）	-36,579,777.85	
合计	1,295,160,467.71	--

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	12.48%	1.98	1.97
扣除非经常性损益后归属于公司普通股股东的净利润	8.49%	1.35	1.34

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

□适用 ☑不适用

4、其他