CHINA ISOTOPE & RADIATION CORPORATION
中國同輻股份有限公司
（於中華人民共和國註冊成立的股份有限公司）
（股份代號：1763）

截至2026年6月30日止六個月之中期業績公告

中國同輻股份有限公司（「**本公司**」或「**中國同輻**」，連同附屬公司統稱「**本集團**」或「**我們**」）董事（「**董事**」）會（「**董事會**」）謹此提呈本集團截至2026年6月30日止六個月（「**2026年上半年**」或「**報告期**」）之未經審核簡明合併財務報表，連同2025年同期未經審核之比較數字載列如下。

刊登業績公告及中期報告

本公告已於聯交所網站www.hkexnews.hk及本公司網站www.circ.com.cn發佈。本公司將於同日在上述網站發佈截至2026年6月30日止六個月的中期報告。

承董事會命
中國同輻股份有限公司
董事長
肖亞飛

中國北京，2026年8月28日

於本公告日期，董事會成員包括執行董事肖亞飛先生及霍穎穎女士；非執行董事陳贇先生、丁建民先生、張國良先生及常晉峪女士；及獨立非執行董事潘昭國先生、陳景善女士、盧闖先生及安鋭先生。

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公司簡介
CORPORATE PROFILE

中國同輻股份有限公司(股份代碼:1763,簡稱「中國同輻」)成立於1983年,是中國同位素及輻照應用領域領軍企業,公司員工3,655人(截至2026年6月30日),2018年7月6日在聯交所主板上市。

Founded in 1983, China Isotope & Radiation Corporation (stock code: 1763, "CIRC") is a leading enterprise in isotope and irradiation application in the PRC with 3,655 employees (as of 30 June 2026), and was listed on the Main Board of the Stock Exchange on 6 July 2018.

中國同輻在核技術應用行業深耕43年,是中國核工業集團有限公司核技術應用產業平台,是核技術創新應用的探索者、核技術應用產業發展的推動者、是「健康中國」戰略的踐行者,持續拓展從同位素—核藥、核醫療裝備—核醫學整體解決方案的「核醫療產業鏈」,從同位素—輻射源—含源裝備—檢測業務的「輻射源及應用產業鏈」,從同位素—輻射源—輻照應用的「輻照應用產業鏈」,加速布局從同位素—工業應用的「穩定同位素工業應用」產業鏈,推動核技術在國民經濟領域更快、更好、更廣的深度融合。

With 43 years of experience in the nuclear technology application industry, CIRC serves as the nuclear technology application industry platform for China National Nuclear Corporation. It is a pioneer in the innovative application of nuclear technology, a driving force behind the development of the nuclear technology application industry, and a practitioner of the "Healthy China" strategy. The Company continues to expand the "nuclear medical industrial chain" spanning from isotopes — nuclear medicines, nuclear medical equipment — comprehensive nuclear medicine solutions, the "radioactive sources and application industrial chain" spanning from isotopes — radioactive sources — equipment with radioactive source — testing services, and the "irradiation application industrial chain" spanning from isotopes — radioactive sources — irradiation application. The Company accelerates the development of industrial chain of "stable isotope industrial application" from isotopes — industrial application, to promote the faster, better and more extensive integration of nuclear technology into the national economy.

中國同輻是國內最大的顯像診斷及治療用放射性藥品、尿素呼氣試驗藥盒及測試儀製造商;是中國最大、品種最全的放射源產品生產商;是中國唯一一家涵蓋輻照站選址、設計、供源、退役等的全過程服務提供商。中國同輻與全球三大放療裝備供應商之一的美國安科銳合作進入高端放療裝備領域,專注於螺旋斷層放療系統和放射外科手術機器人等高端放療裝備的引進、消化、吸收及再創新。通過自主創新,成功研發出完全國產化的智能化鈷-60新型伽瑪射束立體定向放射治療系統「伽瑪刀」。中國同輻系全國唯一具備「源、器、站、用」完整的輻照應用全產業鏈企業,產業規模國內第三。

CIRC is the largest manufacturer of imaging diagnostic and therapeutic radiopharmaceuticals, Urea Breath Test (UBT) kits and analyzers in China; the largest and most complete manufacturer of radioactive source products in China; and the only service provider in China that covers the entire process of site selection, design, source supply and decommissioning of irradiation stations. CIRC has entered the field of high-end radiotherapy equipment in cooperation with one of the world's top three radiotherapy equipment suppliers, U.S. Accuray, focusing on the introduction, digestion, absorption and re-innovation of high-end radiotherapy equipment, such as TomoTherapy system and radiosurgery robots. Through independent innovation, it has successfully developed a new fully domestically developed intelligent Cobalt-60 Gamma-ray Stereotactic Radiotherapy System (Gamma Knife). CIRC is the only enterprise in China with a complete industrial chain of "source, equipment, station and application" for irradiation application, with the third largest industrial scale in China.

公司簡介（續）
CORPORATE PROFILE (CONTINUED)

公司已形成37家醫藥中心的網絡布局，擁有7個研發生產基地，服務醫療機構超過1.8萬家，每年服務人數近7000萬人，供應配套放射源設備4萬餘台。2023年，我國高端醫療領域首款國產新型雙螺旋斷層放療產品Tomo C正式自主批量生產。近年來，國家衛健委批覆配置許可的大型甲類放療設備，中國同輻佔比近七成，已成為甲類放療設備第一品牌。

The Company has formed a network of 37 pharmaceutical centers, with 7 R&D and production bases, serving more than 18,000 medical institutions, serving nearly 70 million people annually, and supplying more than 40,000 sets of ancillary radioactive source equipment. In 2023, Tomo C, a new type of first domestic double helix tomotherapy product in China's high-end healthcare field, was independently produced in large quantities. In recent years, CIRC has accounted for nearly 70% of the large-scale Class A radiotherapy equipment approved to be equipped by the National Health Commission, making it the No. 1 brand of Class A radiotherapy equipment.

面向未來，中國同輻將持續迭代優化產品供給體系、鍛造高品質全流程服務能力、打造一體化綜合解決方案，以硬核專業實力築牢人民生命健康安全屏障。我們將以更高標準、更嚴要求、更實舉措，回饋股東信任、服務客戶需求、成就員工成長、履行社會責任，矢志不渝加快建成世界一流的核技術應用產品和服務供應集團，以實幹實績為健康中國戰略和核技術應用產業進步貢獻同輻力量、彰顯央企擔當。

Looking forward, CIRC will continue to iterate and optimize its product supply system, develop high-quality end-to-end service capabilities, and create integrated comprehensive solutions, building a solid barrier for the public's lives, health and safety with its hardcore professional expertise. We will adopt higher standards, stricter requirements and more practical measures to repay our shareholders' trust, meet our customers' needs, support employees' growth and fulfil our social responsibilities. We remain unwavering in our commitment to accelerating the development of a world-class provider specializing in nuclear technology application products and services, contributing to the Healthy China strategy and the progress of the nuclear technology application industry with practical action and tangible achievements, while highlighting the responsibility of a central enterprise.

公司資料
CORPORATE INFORMATION

公司法定名稱

中國同輻股份有限公司（簡稱：中國同輻）

LEGAL NAME OF THE COMPANY

中國同輻股份有限公司(Abbreviation: 中國同輻)

公司英文名稱

China Isotope & Radiation Corporation*

ENGLISH NAME OF THE COMPANY

China Isotope & Radiation Corporation*

註冊辦事處

中國北京市海淀區廠窪中街66號1號樓
四層南部418室

REGISTERED OFFICE

Room 418, South 4th Floor
Building 1, No. 66 Changwa Middle Street
Haidian District
Beijing, the PRC

中國總辦事處

中國北京市海淀區廠窪中街66號

HEAD OFFICE IN THE PRC

No. 66 Changwa Middle Street
Haidian District
Beijing, the PRC

香港主要營業地點

香港
銅鑼灣希慎道33號
利園一期19樓1928室

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 1928, 19th Floor, Lee Garden One
No. 33 Hysan Avenue, Causeway Bay
Hong Kong

董事會

執行董事

肖亞飛先生（*董事長*）
霍穎穎女士
馬曉宇女士（於2026年5月26日辭任）
張軍旗先生（於2026年8月28日辭任）

BOARD OF DIRECTORS

Executive Directors

Mr. Xiao Yafei *(Chairman of the Board)*
Ms. Huo Yingying
Ms. Ma Xiaoyu (resigned on 26 May 2026)
Mr. Zhang Junqi (resigned on 28 August 2026)

公司資料（續）
CORPORATE INFORMATION (CONTINUED)

非執行董事

陳贊先生
丁建民先生
常晉峪女士
張國良先生（於2026年6月18日獲委任）

Non-executive Directors

Mr. Chen Zan
Mr. Ding Jianmin
Ms. Chang Jinyu
Mr. Zhang Guoliang (appointed on 18 June 2026)

獨立非執行董事

潘昭國先生
陳景善女士
盧闖先生
安鋭先生

Independent Non-executive Directors

Mr. Poon Chiu Kwok
Ms. Chen Jingshan
Mr. Lu Chuang
Mr. An Rui

董事會轄下委員會

審計與風險管理委員會

潘昭國先生（*主席*）
盧闖先生
陳贊先生

提名委員會

陳景善女士（*主席*）
潘昭國先生
盧闖先生

薪酬與考核委員會

盧闖先生（*主席*）
陳景善女士
肖亞飛先生

THE COMMITTEES UNDER THE BOARD

Audit and Risk Management Committee

Mr. Poon Chiu Kwok *(Chairman)*
Mr. Lu Chuang
Mr. Chen Zan

Nomination Committee

Ms. Chen Jingshan *(Chairwoman)*
Mr. Poon Chiu Kwok
Mr. Lu Chuang

Remuneration and Appraisal Committee

Mr. Lu Chuang *(Chairman)*
Ms. Chen Jingshan
Mr. Xiao Yafei

公司資料（續）
CORPORATE INFORMATION (CONTINUED)

戰略委員會

肖亞飛先生（*主席*）
陳贊先生
丁建民先生
安鋭先生
張軍旗先生（於2026年8月28日辭任）

Strategy Committee

Mr. Xiao Yafei *(Chairman)*
Mr. Chen Zan
Mr. Ding Jianmin
Mr. An Rui
Mr. Zhang Junqi (resigned on 28 August 2026)

法治委員會

肖亞飛先生（*主席*）
陳景善女士
潘昭國先生
陳贊先生
張國良先生（於2026年6月18日獲任）
馬曉宇女士（於2026年5月26日辭任）

Legal Affairs Committee

Mr. Xiao Yafei *(Chairman)*
Ms. Chen Jingshan
Mr. Poon Chiu Kwok
Mr. Chen Zan
Mr. Zhang Guoliang (appointed on 18 June 2026)
Ms. Ma Xiaoyu (resigned on 26 May 2026)

公司資料（續）
CORPORATE INFORMATION (CONTINUED)

科技創新委員會

肖亞飛先生（*主席*）
張軍旗先生（於2026年8月28日辭任）
盧闖先生
安鋭先生
馬曉宇女士（於2026年5月26日辭任）
張國良先生（於2026年6月18日獲委任）

Science and Technology Innovation Committee

Mr. Xiao Yafei *(Chairman)*
Mr. Zhang Junqi (resigned on 28 August 2026)
Mr. Lu Chuang
Mr. An Rui
Ms. Ma Xiaoyu (resigned on 26 May 2026)
Mr. Zhang Guoliang (appointed on 18 June 2026)

公司法定代表人

肖亞飛先生

LEGAL REPRESENTATIVE

Mr. Xiao Yafei

授權代表

王倉忍女士
關秀妍女士

AUTHORISED REPRESENTATIVES

Ms. Wang Cangren
Ms. Kwan Sau In

聯席公司秘書

王倉忍女士
關秀妍女士

JOINT COMPANY SECRETARIES

Ms. Wang Cangren
Ms. Kwan Sau In

核數師

信永中和會計師事務所（特殊普通合夥）

AUDITOR

ShineWing Certified Public Accountants LLP

公司資料（續）
CORPORATE INFORMATION (CONTINUED)

法律顧問

有關香港法律
海問律師事務所有限法律責任合夥
中國
香港
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國際金融中心1期6樓
601-602及610-616室

有關中國法律
北京德和衡律師事務所
中國
北京市
朝陽區建國門外大街2號
北京銀泰中心C座11/12層

LEGAL ADVISORS

As to Hong Kong Law
Haiwen & Partners LLP
Suites 601-602 & 610-616,
6/F, One International Finance Centre
1 Harbour View Street, Central
Hong Kong
China

As to PRC Law
Beijing Dhh Law Firm
11/12F, Tower C, Yintai Center
No. 2 Jianguomenwai Avenue, Chaoyang District
Beijing
PRC

主要往來銀行

中國工商銀行長安支行
中國
北京
西城區宣內大街乙6號

PRINCIPAL BANK

Industrial and Commercial Bank of China, Chang'an Branch
No.Yi 6, Xuannei Street, Xicheng District
Beijing
PRC

H股股份過戶登記處

香港中央證券登記有限公司
香港
灣仔
皇后大道東183號合和中心
17樓1712-1716號舖

H SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited
Shops 1712-1716, 17th Floor
Hopewell Centre, 183 Queen's Road East
Wanchai
Hong Kong

公司資料（續）
CORPORATE INFORMATION (CONTINUED)

股份代號

1763

投資者查詢

投資者專線：86 10 68516810
傳真：86 10 68512374
網站：www.circ.com.cn
電郵：ir@circ.com.cn

上市日期

2018年7月6日

STOCK CODE

1763

INVESTORS' ENQUIRIES

Investors' hotline: 86 10 68516810
Fax: 86 10 68512374
Website: www.circ.com.cn
E-mail: ir@circ.com.cn

LISTING DATE

6 July 2018

釋義
DEFINITIONS

「公司章程」 "Articles of Association"	指	中國同輻股份有限公司的章程細則 the Articles of Association of China Isotope & Radiation Corporation
「臨時股東會」 "EGM"	指	本公司臨時股東會 the extraordinary general meeting of the Company
「董事會」 "Board" or "Board of Directors"	指	本公司董事會 the Board of Directors of the Company
「審計與風險管理委員會」 "Audit and Risk Management Committee"	指	董事會審計與風險管理委員會 audit and risk management committee of the Board
「提名委員會」 "Nomination Committee"	指	董事會提名委員會 nomination committee of the Board
「薪酬與考核委員會」 "Remuneration and Appraisal Committee"	指	董事會薪酬與考核委員會 remuneration and appraisal committee of the Board
「戰略委員會」 "Strategy Committee"	指	董事會戰略委員會 strategy committee of the Board
「法治委員會」 "Legal Affairs Committee"	指	董事會法治委員會 legal affairs committee of the Board
「科技創新委員會」 "Science and Technology Innovation Committee"	指	董事會科技創新委員會 science and technology innovation committee of the Board
「股東」 "Shareholder(s)"	指	本公司股份持有人 holder(s) of the Share(s) of the Company
「董事」 "Directors"	指	本公司董事 the directors of the Company

釋義（續）
DEFINITIONS (CONTINUED)

「中核集團」 "CNNC"	指	中國核工業集團有限公司 China National Nuclear Corporation
「原子能院」 "CIAE"	指	中國原子能科學研究院 China Institute of Atomic Energy
「核動力院」 "NPIC"	指	中國核動力研究設計院 Nuclear Power Institute of China
「中核資本」 "CNNC Capital"	指	中國核工業集團資本控股有限公司 CNNC Capital Holdings Limited
「中核財務」 "CNNCFC"	指	中核財務有限責任公司 CNNC Finance Company Limited
「中核租賃」 "CNNC Financial Leasing"	指	中核融資租賃有限公司 CNNC Financial Leasing Co., Ltd.
「中核四0四」 "CNNC 404"	指	中核四0四有限公司 CNNC 404 Company Limited
「中核基金」 "CNNC Fund"	指	北京中核產業投資基金（有限合夥） Beijing CNNC Industry Investment Fund (LLP)
「中核海南核電」 "CNNC Hainan Nuclear Power"	指	中核海南核電有限公司 CNNC Hainan Nuclear Power Co., Ltd.
「中核海得威」 "Zhonghe Headway"	指	深圳市中核海得威生物科技有限公司 Shenzhen Zhonghe Headway Bio-Sci & Tech Co., Ltd.
「原子高科」 "HTA"	指	原子高科股份有限公司 HTA Co., Ltd.
「中核高通」 "CNGT"	指	成都中核高通同位素股份有限公司 Chengdu Gaotong Isotope Co., Ltd. (CNNC)

釋義（續）
DEFINITIONS (CONTINUED)

「中核高能」 "CNNCHE"	指	中核高能（天津）裝備有限公司 CNNC High Energy Equipment (Tianjin) Co., Ltd.
「中核秦同」 "CNNC Qinshan Isotope"	指	中核秦山同位素有限公司 CNNC Qinshan Isotope Co., Ltd.
「中核輻照」 "CNNC Irradiation"	指	中核輻照（廣東）科技有限公司 CNNC Irradiation (Guangdong) Technology Co., Ltd.
「中核同興」 "CNNC Tongxing"	指	中核同興（浙江）核技術有限公司 CNNC Tongxing (Zhejiang) Nuclear Technology Co., Ltd.
「中核安科鋭」 "CNNC Accuray"	指	中核安科鋭（天津）醫療科技有限責任公司 CNNC Accuray (Tianjin) Medical Technology Co., Ltd.
「中核承影」 "CNNC Chengying"	指	中核承影（西安）醫療設備有限公司 CNNC Chengying (Xi'An) Medical Equipment Co., Ltd.
「公司法」 "Company Law"	指	中華人民共和國公司法 the Company Law of the People's Republic of China
「EPC」 "EPC"	指	工程、採購及建設 engineering, procurement and construction
「集團」或「本集團」 "Group" or "our Group"	指	本公司及其不時之附屬公司 the Company and its subsidiaries from time to time
「H股」 "H Share(s)"	指	本公司普通股本中每股面值人民幣1.00元的境外上市外資股，股份以港元認購及買賣，該等股份已獲批准在聯交所上市及買賣 Overseas listed foreign shares in the ordinary share capital of the Company with a nominal value of RMB1.00 each, which are to be subscribed for and traded in HK dollars and have been approved for the granting of listing, and permission to deal, on the Stock Exchange
「港元」 "HK$" or "HK dollars"	指	香港法定貨幣港元及港仙 Hong Kong dollars and cents, respectively, the lawful currency of Hong Kong
「香港」 "Hong Kong" or "HK"	指	中國香港特別行政區 Hong Kong Special Administrative Region of the PRC
「最後實際可行日期」 "Latest Practicable Date"	指	2026年8月28日 28 August 2026

釋義（續）
DEFINITIONS (CONTINUED)

「上市日」 "Listing Date"	指	2018年7月6日，H股於聯交所上市之日 6 July 2018, being the date on which the H Shares are listed on the Stock Exchange
「《上市規則》」 "Listing Rules"	指	《香港聯合交易所有限公司證券上市規則》 the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited
「標準守則」 "Model Code"	指	《上市發行人董事進行證券交易的標準守則》 the Model Code for Securities Transactions by Directors of Listed Issuers
「報告期」 "Reporting Period"	指	截至2026年6月30日止的六個月 the six months ended 30 June 2026
「人民幣」 "RMB"	指	中國法定貨幣人民幣 Renminbi, the lawful currency of the PRC
「約整」	指	於本報告內，如資料以百、千、萬、百萬或億為單位呈列，部分不足一百、一千、一萬、一百萬或一億之數（視情況而定）已分別約整至最接近之百、千、萬、百萬或億。以百分比呈列之數，在若干情況下已約整至最接近的十分位或百分位。任何列表或圖表所列總額與其中所列項目總和數額之間如有任何差異，皆因約整所致
"Rounding"		In this report, where information is presented in hundreds, thousands, ten thousands, millions or hundred millions, certain amounts of less than one hundred, one thousand, ten thousand, one million or hundred million, as the case may be, have been rounded to the nearest hundred, thousand, ten thousand, million or hundred million, respectively. Amounts presented as percentages have, in certain cases, been rounded to the nearest tenth or hundredth of a percent. Any discrepancies in any table or chart between totals and sums of amounts listed therein are due to rounding
「證券及期貨條例」	指	香港法例第571章《證券及期貨條例》（經不時修訂、補充或以其他方式修改）
"SFO"		the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
「聯交所」 "Stock Exchange"	指	香港聯合交易所有限公司 The Stock Exchange of Hong Kong Limited
「%」 "%"	指	百分比 per cent

要事一覽
HIGHLIGHTS OF THE YEAR

重要產能建設項目進展

6月，中國同輻所屬中核高通的放射源研發生產基地二期項目建成，並成功獲批輻射安全許可證許可項目增項，標誌着亞洲規模最大、品類最全的密封放射源研發生產基地全面建成投產。基地可生產超過70種核素的高質量放射源產品，年產放射源規模將超過10萬枚，可精準適配工業、農業、醫學、資源勘探、生態環境、科學研究等多領域應用需求，為各行各業高質量發展提供可靠的國產化放射源保障。

華北醫藥基地項目進入藥品取證階段，屬地藥監已開展GMP符合性現場檢查。通過本項目建設，可以提高中國同輻的放射性同位素藥品生產能力和技術能力，更好地滿足藥品生產質量和安全環保等方面的監管需求，保障放射性同位素市場供應。

華東醫藥基地項目進入藥品取證階段，已獲取氟、鍀、鍶等生產線放射性藥品生產許可證，將於今年年內正式投產。本項目定位於國際先進水平，項目建成後將通過中國GMP，以及FDA cGMP、WHO、EMEA等國際認證。

安徽桐城高豐度^{13}CO氣體富集建設項目（二期）按工程建設進度穩步實施，項目建成後將成為國內首個具備噸級高豐度^{13}CO氣體產能的生產基地。通過本項目建設，將增加尿素呼氣試驗行業重要原材料^{13}CO氣體的產量，進一步提升我國穩定同位素產品研發和生產技術能力。

PROGRESS OF KEY PROJECTS OF PRODUCTION CAPACITY CONSTRUCTION

In June, the second phase of the radioactive sources R&D and production base of CNGT, a subsidiary of CIRC, was completed, and the additional items under its radiation safety license were successfully approved, marking the full completion and commencement of operation of Asia's largest and most comprehensive R&D and production base for sealed radioactive sources. The base is capable of producing high-quality radioactive source products comprising over 70 nuclides, with an annual production capacity exceeding 100,000 units. It can precisely meet the application requirements across multiple sectors, including industry, agriculture, medicine, resource exploration, ecological environment and scientific research, thereby providing a reliable supply of domestic radioactive sources to support high-quality development across all industries.

The North China medical base project entered the licensing phase, and the local drug regulatory authority conducted on-site GMP compliance inspections. The construction of this project will further enhance CIRC's production capacity and technical capabilities in the field of radioisotope drugs, better meet regulatory requirements regarding production quality, safety and environmental protection, and ensure the supply of radioisotopes to the market.

The East China medical base project entered the licensing phase and already obtained production licenses for radiopharmaceuticals on production lines for fluorine, technetium and strontium, with schedule to commence formal production this year. This project is designed to meet internationally advanced standards and, upon completion, will obtain China GMP certification as well as international certifications such as FDA cGMP, WHO and EMEA.

The Phase II project of high-abundance ^{13}CO gas enrichment in Tongcheng, Anhui was in steady progress according to the construction schedule. Upon completion, this project will become China's first production base with tonnage-level capacity for high-abundance ^{13}CO gas. The implementation of this project will increase the production of ^{13}CO gas, a key raw material in the urea breath test industry, and further enhance China's technical capabilities in the research, development and production of stable isotope products.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

重要公司併購及新設

3月19日，中國同輻所屬中核高通收購湖南滙豐工程檢測有限公司51%股權。此次收購是公司繼2023年收購西安展實檢測工程有限公司後，無損檢測業務版圖的又一次關鍵拓展。

8月，附屬公司中核輻智在北京設立，將承接中國同輻核醫學發展中心業務，錨定智慧核醫療賽道深耕布局，以智慧核醫學物聯系統為核心載體，打通「核醫療」全產業鏈條，構建「智慧核醫學系統+核藥+裝備+服務」協同發展模式，推動業務從「單一產品供給」向「全價值鏈整合服務」升級，助力核醫學行業標準化、智慧化轉型，完善產業生態。

8月，附屬公司中核輻照在廣州設立，立足大灣區、輻射全中國，全面布局高端科創產業賽道。作為中國同輻輻照應用產業平台，業務涵蓋輻照滅菌服務、輻照新材料研發製造、輻照專用裝備研發製造、核級材料與設備性能檢測、輻照滅菌劑量驗證等領域。

MAJOR CORPORATE MERGERS, ACQUISITIONS AND NEW ESTABLISHMENTS

On 19 March, CNGT, a subsidiary of CIRC, acquired 51% equity in Hunan Huifeng Engineering Detection Co., Ltd. This acquisition marks another key expansion of CNGT's non-destructive testing business since its acquisition of Xi'an Zhanshi Testing Engineering Co., Ltd. in 2023.

In August, the subsidiary CNNC Fuzhi was established in Beijing to take over the business of the CIRC Nuclear Medicine Development Center. It aims to deeply develop the smart nuclear medical field, using the smart nuclear medicine Internet of Things (IoT) system as its core platform to integrate the entire "nuclear medicine" industrial chain. The company aims to establish a model of coordinated development comprising "smart nuclear medicine systems + nuclear medicines + equipment + services", driving the evolution of its business from "single-product supply" to "integrated full-value-chain services" to support the nuclear medicine industry's transition towards standardization and intelligence and refine the industrial ecosystem.

In August, the subsidiary CNNC Irradiation was established in Guangzhou, based in the Greater Bay Area and reaching across China, fully positioning itself in the high-end science and technology innovation sector. As CIRC's irradiation application industry platform, its business scope encompasses irradiation service for sterilization purpose; the research, development and manufacture of new irradiation materials, the research, development and manufacture of specialized irradiation equipment, performance testing of nuclear-grade materials and equipment, dose verification for irradiation sterilization, and other areas.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

重要科研突破

1月，中國同輻所屬原子高科利用30MeV質子回旋加速器，首次實現放射性核素鍺-68的國產規模化製備，各項質量指標均符合商業化核素要求，標誌着我國正式具備自主、穩定的鍺-68規模化生產能力。

1月，中國同輻所屬中核海得威自主研發的注射用硼[^{10}B]法侖獲得國家藥品監督管理局《藥物臨床試驗批准通知書》，標誌着該藥物正式邁入I期臨床試驗階段，將為BNCT治療體系提供核心硼藥物，加速BNCT的產業化落地。

3月，中國同輻所屬中核海得威旗下安徽養和醫療器械設備有限公司自主研發的紅細胞壽命測定呼氣分析儀獲得第二類醫療器械註冊證並正式上市。該分析儀採用碳-12同位素紅外分析技術，「吹一口氣」就能無創、精準地完成紅細胞壽命檢測，且單次檢測僅需約250秒即可輸出報告，將進一步推動核技術在血液系統疾病早期篩查與臨床診斷中發揮重要作用。

IMPORTANT SCIENTIFIC BREAKTHROUGHS

In January, HTA, a subsidiary of CIRC, used 30MeV proton cyclotron to achieve the first large-scale domestic production of the radionuclide, i.e. germanium-68. All quality indicators met the requirements for commercial nuclides, marking China's formal acquisition of an independent and stable large-scale production capacity for germanium-68.

In January, Zhonghe Headway, a subsidiary of CIRC, received the Notice of Approval for Clinical Trial of Drugs from National Medical Products Administration for its independently developed borofalan (^{10}B) for injection, marking the drug's official entry into the phase I clinical trial, and providing a core boron drug for BNCT treatment system, thereby accelerating the commercialization of BNCT.

In March, the red blood cell lifespan measurement breath analyzer, independently developed by Anhui Young-Hearty Medical Appliance & Equipment Co., Ltd. under Zhonghe Headway, a subsidiary of CIRC, was granted the Class II medical device registration certificate and officially launched on the market. Utilizing carbon-12 isotope infrared analysis technology, the analyzer enables non-invasive and accurate testing of red blood cell lifespan with a simple breath sample, and a report is generated in approximately 250 seconds per test, which will further promote the important role of nuclear technology in the early screening and clinical diagnosis of hematological system diseases.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

4月27日，中國同輻所屬中核秦同與中國科學院理化技術研究所開發的「同力供電系統」原理樣機（10瓦級）完成裝配測試，標誌着我國正式打通以鈷-60驅動熱電轉換裝置發電的完整技術鏈條，將為深海、極地等極端環境中的長周期任務提供全新供電方案。

On 27 April, the 10-watt class principle prototype of "Tongli Power Supply System" (同力供電系統) developed by CNNC Qinshan Isotope, a subsidiary of CIRC, in collaboration with the Technical Institute of Physics and Chemistry under Chinese Academy of Sciences, was completed with assembly and testing, marking China's formal establishment of a complete technological chain for generating electricity using cobalt-60-driven thermoelectric conversion devices, and providing a new power supply solution for long-duration missions in extreme environments such as the deep sea and the polar regions.

6月，中國同輻所屬中核高能旗下中核承影自主研發的伽瑪射束立體定向放射治療系統（型號：ZND-C）正式取得國家藥品監督管理局頒發的醫療器械註冊證（國械注准：20263051214），標誌着國產伽瑪刀正式邁入「核心部件全面自主可控」的新階段。

In June, the Gamma-ray Stereotactic Radiotherapy System (Model: ZND-C), independently developed by CNNC Chengying under CNNCHE, a subsidiary of CIRC, formally obtained the medical device registration certificate (NMPA Medical Device Registration No.: 20263051214) from National Medical Products Administration, marking the official entry of domestic Gamma Knives into a new phase characterized by "full independent control over core components".

7月，中國同輻附屬公司原子高科自主研發的用於前列腺癌診斷的氟[^{18}F]司他明注射液，已順利完成兩項III期臨床試驗參與者入組及數據管理工作。此次里程碑式進展，為產品後續註冊申報及臨床落地應用奠定堅實基礎，將為國內前列腺癌精準診療提供全新方案。

In July, HTA, a subsidiary of CIRC, successfully completed subjects enrolment and data management for two phase III clinical trials of its independently developed [^{18}F] Florastamin injection for the diagnosis of prostate cancer. This milestone achievement lays a solid foundation for the product's subsequent registration and clinical application, and will provide a new solution for the precision diagnosis and treatment of prostate cancer in China.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

8月，中國同輻附屬公司中核海得威自主研發的改良新藥注射用硼[^{10}B]法侖聯合福建睿斯科AB-BNCT裝置，在福建醫科大學附屬協和醫院媽祖院區硼中子俘獲治療(BNCT)醫療團隊共同努力下，順利完成1例鼻腔、鼻竇惡性腫瘤治療，為復發頭頸部腫瘤患者帶來精準治療新希望。

In August, an improved new drug independently developed by the subsidiary of CIRC, Zhonghe Headway, borofalan (^{10}B) for injection, was used in conjunction with the AB-BNCT device of Fujian Raysco. Given the joint efforts of the boron neutron capture therapy (BNCT) medical team at the Mazu Campus of the Union Hospital Affiliated to Fujian Medical University, it was successfully used in a case of malignant tumors in the nasal cavity and paranasal sinuses, offering new hope for precision treatment to patients with recurrent head and neck tumors.

重要市場開拓與合作

IMPORTANT MARKET DEVELOPMENT AND COOPERATION

3月11日，中國同輻與邁瑞醫療續簽戰略合作協議，為雙方持續深化產業協同、國際醫療產業高質量合作奠定了堅實基礎。

On 11 March, CIRC and Mindray Medical renewed their strategic cooperation agreement, laying a solid foundation for two parties to continue deepening industrial synergy and fostering high-quality cooperation within the international healthcare sector.

3月13日，中國同輻、中核海得威與茂名市簽署戰略合作協議，三方將充分發揮茂名市資源稟賦，依托中國同輻、中核海得威在核技術應用產業鏈的資本、技術、市場及管理優勢，聚焦穩定同位素領域關鍵技術攻關，共同推動核技術應用產業在粵西地區的集聚與落地，致力於將茂名打造成為華南地區重要的穩定同位素研發生產基地及核醫學應用示範區。

On 13 March, CIRC, Zhonghe Headway and Maoming signed a strategic cooperation agreement. The three parties will fully leverage the resource endowments in Maoming and, depending on the capital, technical, market and management strengths of CIRC and Zhonghe Headway in the nuclear technology application industrial chain, focus on tackling key technological challenges in the field of stable isotopes, jointly promoting the aggregation and establishment of the nuclear technology application industry in the western Guangdong region, with the aim of developing Maoming into a major research, development and production base for stable isotopes and a demonstration zone for nuclear medicine application in South China.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

3月28日，中國同輻所屬原子高科與散裂中子源科學中心正式簽署醫用同位素合作協議，雙方將整合大科學裝置研發優勢與核藥產業化經驗，聚焦錒-225、鐳-223、鉛-212／鉍-212三種關鍵醫用阿爾法同位素，構建「產－學－研－用」一體化合作體系，加速我國自主化阿爾法核藥從實驗室走向臨床應用，共同打造國內領先、國際一流的醫用同位素創新與產業化基地。

On 28 March, HTA, a subsidiary of CIRC, and the Spallation Neutron Source Science Center formally signed a cooperation agreement on medical isotopes. The two parties will integrate their strengths in the research and development of large-scale scientific facilities with their experience in the industrialization of nuclear medicines, focusing on three key medical alpha isotopes including actinium-225, radium-223 and lead-212/bismuth-212, to establish an integrated "industry-academia-research-application" cooperation framework. This will accelerate the transition of China's independently developed alpha nuclear medicines from the laboratory to clinical application, and jointly create a leading domestic and world-class base for the innovation and industrialization of medical isotopes.

5月7日，中國同輻所屬中核高通與中國中原、邦德波爾三方就泰國中子輻照實驗室項目舉行簽約儀式，正式簽署《泰國次級標準化中子劑量實驗室項目技術服務合同》。

On 7 May, CNGT, a subsidiary of CIRC, together with China National Nuclear and Pondpol, held a signing ceremony for the Thailand Neutron Irradiation Laboratory project, formally signing the Contract on the Thailand Secondary Standardized Neutron Dosimetry Laboratory Project Technical Service.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

6月，中國同輻正式簽署國家援建非洲某國醫院項目醫療設備供貨及安裝合同。這是繼此前圓滿完成援外醫療項目後，公司再次承接國家援外設備供貨任務，充分彰顯了其在國際醫療工程集成服務領域的持續競爭力與可靠實力。

In June, CIRC formally signed a contract for the supply and installation of medical equipment for a hospital project in an African country under national foreign aid. Following the successful completion of a previous foreign medical aid project, this marks the Company's second undertaking of an equipment supply mission under national foreign aid, fully demonstrating its sustained competitiveness and proven capabilities in the field of international medical engineering integration services.

7月2日，中國同輻與蘇州大學附屬第二醫院在蘇州簽署戰略合作協議，雙方將立足核醫療產業自主可控戰略需求，以「長期合作、共贏發展、協同配合、高效落實」為原則，在核醫療產品供應與裝備協同、臨床需求驅動的研發應用、核特色醫療產業生態建設及人才聯合培養等領域開展全方位務實合作，共建高水平科研平台，推進產學研用深度融合。

On 2 July, CIRC and the Second Affiliated Hospital of Soochow University signed a strategic cooperation agreement in Suzhou. Guided by the strategic need for self-reliance and control in the nuclear medicine industry, and adhering to the principles of "long-term cooperation, mutually beneficial development, collaborative coordination and efficient implementation", the two parties will engage in comprehensive and practical cooperation across a range of areas, including the nuclear medical product supply and equipment coordination, clinical demand-driven R&D and application, the construction of a nuclear-featured medical industry ecosystem and joint talent development, and jointly establish a high-level scientific research platform to promote the in-depth integration of industry, academia, research and application.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

參加重要會議

3月2日-3日，受國家原子能機構(CAEA)委託，中國同輻IAEA放藥及放射源協作中心成功召開「放射源質量控制和工業應用國際會議」，匯聚了泰國、智利等國家的放射源領域專家學者、企業代表及行業從業者，圍繞放射源質量控制、工業應用、法規管理等核心議題展開深度交流與探討。

4月21日，由中核集團、中國同位素與輻射行業協會主辦的第三屆國際核技術應用產業發展大會正式開幕。會上，中國同輻發佈「中國同輻智慧核醫學一體化解決方案」，分享與展示核技術應用產業成果。

6月4日，中核集團第四屆上市公司集中投資者交流季在鄂爾多斯召開，中國同輻作《致力於成為「核技術應用產業發展的引領者」》主題演講，中國同輻將沿着「延鏈補鏈強鏈、深耕科技創新、強化市場開拓」三大方向，推動核技術在國民經濟領域更快、更好、更廣的深度融合，全力推動公司高質量快速發展。

ATTENDANCE AT IMPORTANT MEETINGS

On 2-3 March, commissioned by the China Atomic Energy Authority (CAEA), IAEA Radiopharmaceuticals and Radioactive Sources Collaboration Center of CIRC successfully convened the “International Conference on Radioactive Source Quality Control and Industrial Applications”, bringing together experts, academics, corporate representatives and industry professionals in the field of radioactive sources from countries including Thailand and Chile, who engaged in in-depth exchanges and discussions on core topics such as quality control, industrial application and regulatory management of radioactive sources.

On 21 April, the Third International Conference on the Development of the Nuclear Technology Application Industry, organized by CNNC and China Isotope and Radiation Association, officially opened. At the conference, CIRC released its “CIRC Smart Nuclear Medicine Integrated Solution”, sharing and showcasing achievements in the nuclear technology application industry.

On 4 June, CNNC’s Fourth Centralized Investor Communication Season for Listed Companies was held in Ordos, and CIRC delivered a keynote speech entitled Committed to Becoming a “Leader in the Development of the Nuclear Technology Application Industry” (《致力於成為“核技術應用產業發展的引領者”》). CIRC will pursue three key directions, i.e. “extending, supplementing and strengthening the industrial chain, deepening scientific and technological innovation, and enhancing market development”, to promote the faster, better and more extensive integration of nuclear technology into the national economy, and to fully drive the Company’s rapid and high-quality development.

要事一覽（續）
HIGHLIGHTS OF THE YEAR (CONTINUED)

重要獎項、稱號取得

1月，中國同輻所屬原子高科成功獲批「放射性藥物工程技術北京市重點實驗室」、「北京市知識產權優勢單位」，標誌着公司在核藥領域研發實力與核心競爭力再獲權威認可。

3月，中國同輻全系統4項成果成功入選生態環境部核與輻射安全中心第一批核與輻射安全工作優秀案例，是中國同輻堅守「安全是核工業生命線」基本理念的生動實踐。

1-6月，中國同輻所屬中核秦同，原子高科所屬汕頭高科、西安高科、徐州高科、長沙高科，及中核高能所屬中核承影等6家單位，成功通過國家級高新技術企業認定，累計達31家。

5月27日，中國同輻所屬中核海得威憑藉領先的技術實力和創新能力成功獲評國家專精特新重點「小巨人」，彰顯了公司在呼氣診斷領域的核心競爭力和行業引領地位。

6月，在國務院國資委2025年度中央企業「科改行動」專項考核中，中國同輻獲評標桿。

IMPORTANT AWARDS AND TITLES

In January, HTA, a subsidiary of CIRC, was successfully approved as the "Beijing Key Laboratory of Radiopharmaceuticals Engineering and Technology" and recognized as a "Beijing Intellectual Property Excellence Unit" (北京市知識產權優勢單位), marking further authoritative recognition of the Company's R&D capabilities and core competitiveness in the field of nuclear medicines.

In March, four achievements across CIRC's entire organization were successfully selected for the first batch of outstanding cases on nuclear and radiation safety by Nuclear and Radiation Safety Center under the Ministry of Ecology and Environment, representing a vivid demonstration of CIRC's commitment to the fundamental principle that "safety is the lifeline of the nuclear industry".

From January to June, six organizations, including CNNC Qinshan Isotope (a subsidiary of CIRC), Shantou High-Tech, Xi'an High-Tech, Xuzhou High-Tech and Changsha High-Tech (subsidiaries of HTA), and CNNC Chengying (a subsidiary of CNNCHE), successfully obtained national high-tech enterprise certification , bringing the total to 31.

On 27 May, Zhonghe Headway, a subsidiary of CIRC, was successfully recognized as a national key "little giant" SRDI enterprise by virtue of its leading technological capabilities and innovative strength, demonstrating the Company's core competitiveness and industry-leading position in the field of breath diagnostics.

In June, CIRC was recognized as a benchmark in the 2025 special assessment of the "Scientific Reform Demonstration Action" for central state-owned enterprises conducted by the State-owned Assets Supervision and Administration Commission of the State Council.

財務摘要
FINANCIAL HIGHLIGHTS

自本公司H股於聯交所上市之日以來，本公司一直根據國際財務報告準則（「**國際財務報告準則**」）編製其財務會計報告。根據聯交所於2010年12月刊發的《有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所諮詢總結》，自2010年12月15日起，於內地註冊成立並在聯交所上市的發行人獲准採用中國企業會計準則（「**中國企業會計準則**」）編製其財務報表，而經中國財政部及中國證券監督管理委員會認可的內地會計師事務所獲准採用中國註冊會計師審計準則為於內地註冊成立並在聯交所上市的發行人提供審計服務。

Since the listing of the H shares of the Company on the Stock Exchange, the Company has been preparing its financial accounting reports in accordance with International Financial Reporting Standards (the "**IFRSs**"). Pursuant to the Consultation Conclusions on Acceptance of Mainland Accounting and Auditing Standards and Mainland Audit Firms for Mainland Incorporated Companies Listed in Hong Kong《(有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所諮詢總結》) published by the Stock Exchange in December 2010, with effect from 15 December 2010, issuers incorporated in the Mainland and listed on the Stock Exchange are permitted to prepare their financial statements in accordance with the Chinese Accounting Standards for Business Enterprises (the "**CASBE**"), and Mainland accounting firms approved by the Ministry of Finance of the PRC and the China Securities Regulatory Commission are permitted to provide audit services to issuers incorporated in the Mainland and listed on the Stock Exchange adopting the China Standards on Auditing for Certified Public Accountants.

鑒於上述安排及中國企業會計準則與國際財務報告準則已基本趨同，並考慮到本公司主要於中國內地開展業務，為提高工作效率，本公司經2026年6月18日召開的2025年度股東會審議批准，自2026年中期開始，採用中國企業會計準則及相關規定編製財務報表。

In view of the above arrangements and the convergence of the CASBE and IFRSs and taking into account that the Company principally conducts its business in Mainland China, in order to improve operational efficiency, following consideration and approval by the Shareholders at the 2025 annual general meeting held on 18 June 2026, the Company has adopted the CASBE and relevant regulations for the preparation of its financial statements with effect from the 2026 interim period.

為與本期間的列報基準保持一致，原按照國際財務報告準則編製及披露的2025年同期比較財務資料已按照中國企業會計準則重列。經重列按中國企業會計準則計算2025年同期營業收入為人民幣2,867.90百萬元，按國際財務報告準則計算2025年同期收入2,857.76百萬元，上述差異主要源於中國企業會計準則與國際財務報告準則在其他業務收入列報差異。按中國企業會計準則計算2025年同期淨利潤為人民幣325.23百萬元，按國際財務報告準則計算2025年同期淨利潤人民幣341.04百萬元，上述差異主要源於中國企業會計準則與國際財務報告準則在安全生產費確認方面的差異。

To ensure consistency with the basis of presentation adopted for the current period, the comparative financial information for the corresponding period in 2025, which was originally prepared and disclosed in accordance with the IFRSs, has been restated in accordance with the CASBE. Following the restatement, operating revenue for the corresponding period in 2025 amounted to RMB2,867.90 million under CASBE, as compared with revenue of RMB2,857.76 million under IFRS. The above difference was mainly attributable to the differences between CASBE and IFRS in the presentation of revenue from other business activities. Net profit for the corresponding period in 2025 amounted to RMB325.23 million under CASBE, as compared with RMB341.04 million under IFRS. The above difference was mainly attributable to the differences between CASBE and IFRS in the recognition of work safety expenses.

財務摘要（續）
FINANCIAL HIGHLIGHTS (CONTINUED)

人民幣元 RMB		**2026年1-6月 January to June 2026**	2025年1-6月 January to June 2025
營業收入	Operating revenue	**2,993,826,529.92**	2,867,897,714.45
毛利	Gross profit	**1,480,101,673.46**	1,482,722,635.18
營業利潤	Profit from operations	**463,493,316.54**	416,409,750.40
利潤總額	Total profit	**462,438,607.48**	415,319,793.48
歸屬於母公司所有者的淨利潤	Net profit attributable to owners of the parent company	**158,994,265.35**	160,883,070.36
每股收益	Earnings per share	**0.4971**	0.5030
盈利能力	Profitability		
毛利率	Gross profit margin	**49.4%**	51.7%
經營利潤率	Operating profit margin	**15.5%**	14.5%
淨利潤率	Net profit margin	**11.1%**	11.3%

		2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
資產總額	Total assets	**16,080,197,846.23**	15,710,488,323.51
負債總額	Total liabilities	**7,732,527,303.15**	7,577,023,206.58
淨資產	Net assets	**8,347,670,543.08**	8,133,465,116.93

管理層討論及分析
MANAGEMENT DISCUSSION AND ANALYSIS

本集團聚焦核醫療健康和輻照應用兩大產業方向，致力於提供核醫學整體解決方案、放療整體解決方案以及輻射技術推廣應用，主要從事核素、核藥、醫用和工業用放射源及含源裝備的研發、製造及銷售，提供輻照滅菌服務和輻照改性材料產品，以及輻照裝置的設計等服務，同時，向醫院及其他醫療機構提供核醫療裝備及核醫學科建設等服務。

Focusing on the two major industrial directions of nuclear healthcare and irradiation application, the Group is committed to providing integrated solutions for nuclear medicine and radiotherapy, as well as radiation technology promotion and application. The Group is primarily engaged in the research, development, manufacturing and sale of nuclides, nuclear medicines, radioactive source for medical and industrial applications and equipment with radioactive source, the provision of irradiation service for sterilization purpose, irradiation-modified material products, and the design of irradiation facilities, as well as the provision of nuclear medical equipment and construction service of nuclear medicine department to hospitals and other medical institutions.

業務回顧

截至2026年6月30日止六個月，我們經營五個業務分部，包括核藥、核醫療裝備、輻射源及應用、輻照應用，以及其他業務。2026年上半年，我們持續加大市場開拓力度，報告期內實現營業收入人民幣2,993.8百萬元，同比增長4.4%；報告期內核藥、核醫療裝備和輻射源及應用分部收入均有所增長，營業收入合計同比增長11.2%；淨利潤人民幣332.2百萬元、同比增長2.1%；歸母淨利潤人民幣159.0百萬元、同比下降1.2%，主要是匯算清繳調增、其他業務結構調整及國際業務匯兑損失導致利潤下降。

BUSINESS REVIEW

For the six months ended 30 June 2026, we operated five business segments, namely nuclear medicines, nuclear medical equipment, radioactive source and application, irradiation application and other businesses. In the first half of 2026, we continued to intensify our market development efforts. We recorded revenue of RMB2,993.8 million in the Reporting Period, representing a period-over-period increase of 4.4%, and revenue from the nuclear medicines, nuclear medical equipment, and radioactive source and application segments all increased in the Reporting Period, with total operating income increasing 11.2% period-over-period, realised net profit of RMB332.2 million, representing a period-over-period increase of 2.1%, with net profit attributable to the parent company achieving RMB159.0 million, representing a period-over-period decrease of 1.2%, mainly due to decline in profit resulting from tax adjustments on final tax settlement, restructuring of other businesses, and exchange losses from international operations.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

業務分部

1. 核藥

本集團主要從事各種顯像診斷及治療用放射性藥品、尿素呼氣試驗藥盒及測試儀的研究、開發、製造及銷售。

報告期內，本集團穩定向國內醫療機構提供放射性藥物。核素治療作為核技術與醫學深度融合的領域，報告期內，本集團深化與國家級學會合作開展基層推廣，2026年上半年主辦／參與學術會議50餘場。2026年，中國同輻持續推進與中華醫學會核醫學分會的戰略合作，繼續共同開展「核醫學診療工作推進示範項目」，協助學會專家致力於推動基層核醫學診療水平提升，促進學科規範化、智慧化發展和高質量建設，並於上半年完成部分醫院的驗收工作；2026年，國家原子能機構核技術（放射性藥物工程轉化）研發中心（授權本集團旗下原子高科股份有限公司運行管理）將繼續與中國醫師協會核醫學醫師分會，協同推進「核素治療工作強基提效專項行動項目」。

BUSINESS SEGMENTS

1. Nuclear medicines

The Group is primarily engaged in the research, development, manufacturing and sale of a wide range of imaging diagnostic and therapeutic radiopharmaceuticals, Urea Breath Test (UBT) kits and analyzers.

During the Reporting Period, the Group provided a stable supply of radiopharmaceuticals to domestic medical institutions. Nuclide therapy represents the profound integration of nuclear technology and medicine. During the Reporting Period, the Group strengthened its collaboration with national-level academic societies to promote outreach at the grassroots level, organizing or participating in over 50 academic conferences in the first half of 2026. In 2026, CIRC continued to promote the strategic cooperation with the Nuclear Medicine Branch of the Chinese Medical Association, and continued to jointly carry out a “demonstration project for the advancement of nuclear medicine diagnostic and treatment”, assisting the experts of the Association to promote the improvement of nuclear medicine diagnosis and treatment at the grassroots level, and promoting the standardization, intelligent development and high-quality construction in the discipline. The acceptance inspections for some hospitals were completed in the first half of the year. In 2026, China Atomic Energy Authority Research and Development Center for Nuclear Technology (Radiopharmaceutical Engineering Transformation) (authorized to be operated and managed by HTA Co., Ltd., a subsidiary of the Group) will continue to jointly promote the “Special Action Project of Nuclides Therapy Foundation Enhancement and Efficiency Improvement” (核素治療工作強基提效專項行動項目) with the Nuclear Medicine Doctor Branch of Chinese Medical Doctor Association.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

報告期內，集團深耕呼氣診斷賽道，牽頭撰寫《2026尿素[^{14}C]呼氣試驗操作規範及輻射安全專家共識》，引領行業規範化發展；深度參與學術會議16餘場，強化臨床價值傳遞；獲評「TOP50我最喜愛的廣東商標品牌」及「廣東省重點商標保護名錄」，品牌實力獲權威認可。同時，累計開展公益科普276次，普及Hp檢測與胃癌早篩意識，彰顯央企責任擔當。共識引領、學術深耕、品牌積淀與公益踐行並舉，全方位夯實行業領跑者地位。

During the Reporting Period, the Group deepened its focus on the breath diagnostics sector. The Group took the lead in drafting the 2026 Expert Consensus on Operational Specification and Radiation Safety for [^{14}C] Urea Breath Test (《2026 尿素[^{14}C]呼氣試驗操作規範及輻射安全專家共識》), guiding the standardized development of the industry. It participated actively in over 16 academic conferences, strengthening the communication of clinical value, and was recognized as one of the "TOP 50 Favorite Guangdong Trademark Brands" and included in the "Guangdong Provincial Key Trademark Protection List", with its brand strength receiving authoritative recognition. At the same time, the Group organized a total of 276 events of public welfare science popularization to raise awareness of Hp testing and early gastric cancer screening, demonstrating its sense of responsibility as a central enterprise. By combining consensus-building, academic engagement, brand development and public welfare initiatives, the Group has comprehensively consolidated its position as an industry leader.

報告期內，本集團核藥實現營業收入人民幣1,728.0百萬元，同比上升4.6%。其中：顯像診斷及治療用放射性藥物方面實現收入人民幣927.9百萬元，同比上升9.4%，公司持續加強市場推廣，氟藥物收入同比增長48.0%。呼氣檢測方面實現收入人民幣779.3百萬元，同比下降0.9%，主要是醫療集採導致C^{13}呼氣試驗產品單價同比下降，銷量同比增長30%。

During the Reporting Period, the Group recorded RMB1,728.0 million in revenue from sales of nuclear medicines, representing a period-over-period increase of 4.6%, recorded RMB927.9 million in revenue from imaging diagnostic and therapeutic radiopharmaceuticals, representing a period-over-period increase of 9.4%, and the Company continued to strengthen its marketing efforts, with the revenue of fluorine medicine increasing by 48.0% period-over-period. In terms of breath test, it recorded RMB779.3 million in revenue, representing a period-over-period decrease of 0.9% which was primarily due to the medical centralized procurement, which led to a period-over-period decrease in the unit price of C^{13} breath test products, with sales increasing by 30% period-over-period.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

2. 核醫療裝備

報告期內，本集團核醫療裝備核心產品市場競爭力與行業領先優勢持續強化。集團甲類核心產品X射線立體定向放射外科治療系統（CyberKnife射波刀）在國家衛健委組織的兩輪高端設備配置遴選當中取得優異結果，上半年射波刀中標5台，穩固國內立體定向放療賽道領先地位。乙類主力產品Tomo C依托領先的國產化技術優勢與紮實的臨床口碑，持續中標全國各地重點醫院採購項目，上半年成功中標13台。

報告期內，公司甲、乙類放療設備合計中標18台，整體市場佔有率持續提升。結合臨床需求，不斷完善伽瑪射束立體定向放射治療系統，配置差異化、個性化機型。5月，ZND-C產品獲批醫療器械註冊證。針對頭部高精放療臨床需求，進一步推進磁共振引導頭部伽瑪射束立體定向放射治療系統研製工作。公司在國內高端精準放療細分賽道穩居行業頭部，國產替代核心壁壘持續夯實。

2. Nuclear medical equipment

During the Reporting Period, the Group's core nuclear medical equipment products continued to strengthen their market competitiveness and industry-leading position. The Group's Class A core product, X-ray Stereotactic Radiosurgery System (CyberKnife), achieved excellent results in two rounds of selection for high-end equipment procurement organized by the National Health Commission. In the first half of the year, 5 CyberKnife units were successfully bid, consolidating its leading position in the domestic stereotactic radiosurgery market. The Group's Class B flagship product, Tomo C, leveraging its leading domestic technology and solid clinical reputation, has continued to win bids for procurement projects at key hospitals across the country, with 13 units successfully bid in the first half of the year.

During the Reporting Period, the Group won the bid for a total of 18 Class A and Class B radiotherapy devices, with its overall market share continuing to rise. In response to clinical needs, the Group has continuously refined its Gamma-ray Stereotactic Radiotherapy System, offering differentiated and customized models. In May, ZND-C product was granted a medical device registration certificate. In response to clinical demand for high-precision radiotherapy of the head, the Group has further advanced the development of MRI-guided gamma-ray stereotactic radiotherapy system for the head. The Company maintains a leading position in the domestic high-end precision radiotherapy segment, whilst continuously strengthening the core barriers to domestic substitution.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

報告期內，本集團核醫療設備及相關服務實現營業收入人民幣363.5百萬元，同比上升46.8%，主要是射波刀、TOMO C合計銷量同比增加5台。

During the Reporting Period, the Group recorded RMB363.5 million in revenue from nuclear medical equipment and related services, representing a period-over-period increase of 46.8% which was primarily due to the period-over-period increase of five units in the combined sales of CyberKnife and TOMO C.

3. 輻射源及應用

本集團是國內主要的醫用及工業用放射源產品製造商，也是中國放射源產品品種最為齊全的放射源產品生產商，主要從事醫療、工業等領域用各種放射源產品的研究、開發、生產、銷售，並提供相關技術服務。

報告期內，探傷源持續保持穩定的高市場佔有率。中國同輻放射源研發生產基地全面投產，基地產品譜系齊全、覆蓋場景廣泛，可生產超過70種核素的高質量放射源產品，年產放射源規模將超過10萬枚，全方位的產品與服務體系，可精準適配工業、農業、醫學、資源勘探、生態環境、科學研究等多領域應用需求，為各行各業高質量發展提供可靠的國產化放射源保障。

3. Radioactive source and application

The Group is a major manufacturer of medical and industrial radioactive source products in China and also a radioactive source producer with a most complete range of radioactive source product offerings in China, primarily engaged in the research, development, manufacturing and sale of various medical and industrial radioactive source products as well as provision of related technical services.

During the Reporting Period, non-destructive testing radioactive source continued to maintain a stable and high market share. CIRC radioactive source R&D and production base has commenced full-scale operations. The base offers a comprehensive product range covering a wide variety of applications, capable of producing high-quality radioactive source products comprising over 70 nuclides. With an annual output exceeding 100,000 units, its comprehensive product and service system can precisely meet the needs of industrial, agricultural, medical, resource exploration, environmental and scientific research applications, providing reliable domestic radioactive sources to support high-quality development across various sectors.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

2026年3月，中國同輻附屬公司中核高通收購湖南滙豐工程檢測有限公司，是自2023年收購西安展實檢測工程有限公司以來的又一次無損檢測業務版圖拓展，打造「輻射源－含源裝備－檢測服務」全鏈條產業生態體系。

In March 2026, CNGT, a subsidiary of CIRC, acquired Hunan Huifeng Engineering Detection Co., Ltd., marking another expansion of its non-destructive testing business since its acquisition of Xi'an Zhanshi Testing Engineering Co., Ltd. in 2023, and establishing a comprehensive industrial ecosystem spanning the entire value chain from "radiation sources – equipment with radioactive source – testing services".

報告期內，本集團輻射源及應用實現營業收入人民幣357.1百萬元，同比增長18.5%。其中，放射源產品實現收入人民幣249百萬元，同比增長14.3%，放射源產品中鈷-60源實現收入人民幣93百萬元，同比增長37.7%；工業檢測服務實現收入人民幣77.7百萬元，同比增長57.6%。

During the Reporting Period, the Group recorded RMB357.1 million in revenue from radioactive source and application, representing a period-over-period increase of 18.5%. Among them, revenue from radioactive source products reached RMB249 million, representing a period-over-period increase of 14.3%, revenue from cobalt-60 sources in radioactive source products reached RMB93 million, representing a period-over-period increase of 37.7%, and revenue from industrial testing services reached RMB77.7 million, representing a period-over-period increase of 57.6%.

4. 輻照應用

在輻照加工領域，本集團持續深耕，為醫療器械、食品、中藥材及化妝品等行業提供專業滅菌服務，並積極向耐輻照試驗、輻射固化及新材料方向延伸。

4. Irradiation application

The Group continued to focus deeply on irradiation processing to provide professional sterilization services for industries such as medical devices, food, traditional Chinese medicine and cosmetics, and actively expanded into the fields of radiation resistance testing, radiation curing and new materials.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

輻照服務方面，本集團優化重點區域（長三角、環渤海、西南區域）網點布局，統籌推進鈷源與加速器裝置建設及升級改造，同步強化運營標準化與區域一體化管理。輻照新材料方面，本集團聚焦核級電纜附件、高鐵動車組熱縮終端等高附加值產品的研發；加速電子束固化業務的規模化發展，推進板材、卷材相關產業併購；同時，布局碳纖維輻射聚合技術新方向，開展T1100級碳纖維前驅體核心技術研發。

With regard to irradiation services, the Group optimized the layout of its network in key regions (the Yangtze River Delta, the Bohai Rim and the south-western region), coordinated the construction and upgrading of cobalt sources and accelerator facilities, whilst simultaneously strengthening operational standardization and integrated regional management. With regard to new irradiation materials, the Group focused on the research and development of high-value-added products such as nuclear-grade cable accessories and heat-shrinkable terminals for high-speed EMU, accelerated the large-scale development of its electron beam curing business and pursued mergers and acquisitions in the sheet and coil materials sectors. At the same time, it explored new directions in carbon fiber radiation polymerization technology and undertook research and development of core technologies for T1100-grade carbon fiber precursors.

報告期內，本集團輻照相關業務營業收入實現人民幣96.7百萬元，同比增長9.1%，主要是輻照新材料實現收入同比增長214.8%。

During the Reporting Period, the Group recorded RMB96.7 million in revenue from irradiation-related business, representing a period-over-period increase of 9.1%, mainly due to the 214.8% period-over-period increase in revenue from new irradiation materials.

5. 其他業務

本集團持續推動核醫學整體解決方案業務的開拓，經過前期市場積累，該業務聚焦智慧核醫學產業，打通「智慧科室建設－放藥供應－裝備運維－人才培養」全產業鏈，構建「智慧核醫學+放藥+裝備」協同發展模式，推動業務形態由「單一產品供給」向「全價值鏈整合服務」升級，引領核醫學行業標準化、智慧化轉型，不斷完善全鏈條生態，鞏固行業引領地位，培育本公司新的利潤增長點。

5. Other businesses

The Group continues to drive the expansion of its integrated nuclear medicine solutions business. Building on its prior market experience, this business focuses on the smart nuclear medicine sector, integrating the entire industry chain spanning “smart department construction – radiopharmaceuticals supply – equipment operation and maintenance – talent development”, establishing a model of synergistic development combining “smart nuclear medicine, radiopharmaceuticals and equipment”. This drives the evolution of the business model from “single-product supply” to “integrated full-value-chain services”, leading the nuclear medicine industry’s transition towards standardization and intelligence, continuously refining the end-to-end ecosystem, consolidating the Group’s leading position in the industry, and cultivating new profit growth drivers for the Company.

管理層討論及分析(續) MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

為了向用戶提供全方位的服務，本集團還為核技術產業應用端及醫療產品應用端提供貿易等服務。其中主要向用戶提供進口放射源、醫用核素、進口放射性藥品等產品的貿易及加工服務。本集團自有產品出口穩步拓展，C-14放射性同位素出口保持持續增長；海外重點項目有序落地，市場開發及海外布局成效初顯，成功中標巴西貝爾福德羅索市衛生局醫療設備集採項目及援南蘇丹朱巴教學醫院改擴建二期醫療設備採購項目，同時，公司依托放射源國際貿易、專業物流、全流程合規審批與跨國協同的綜合優勢，主動承接國內多地血站血液輻照儀放射源退役業務，將退役放射源合法合規出口至境外專業機構規範處置，切實解決客戶急難愁盼問題，以央企擔當有力履行生態安全與公共衛生安全責任。

In order to provide users with a comprehensive range of services, the Group also offers trading and other services for applications in the nuclear technology and medical products sectors. In particular, it provides users with trading and processing services for products such as imported radioactive sources, medical nuclides and imported radiopharmaceuticals. Exports of the Group's own products have expanded steadily, with exports of the C-14 radioisotope maintaining sustained growth; key overseas projects are being implemented in an orderly manner, and market development and overseas expansion are beginning to bear fruit. The Group successfully won the bid for the medical equipment centralized procurement project for the Health Department of Belford Roxo, Brazil, and the medical equipment procurement project for the second phase of the renovation and expansion of the teaching hospital in Juba, South Sudan, as part of the aid program. At the same time, leveraging its comprehensive strengths in the international trade of radioactive sources, specialized logistics, end-to-end compliance and approval processes, and cross-border coordination, the Company proactively undertakes the decommissioning of radioactive sources for blood irradiation equipment at blood banks in various regions across the country. These decommissioned radioactive sources are exported legally and in compliance with regulations to specialized overseas institutions for proper disposal, effectively resolving urgent and pressing issues faced by clients. In this way, the Company fulfils its responsibilities regarding ecological and public health safety with the sense of duty expected of a central enterprise.

報告期內，本集團其他業務實現收入為人民幣448.6百萬元，同比下降22.5%，公司主動進行業務結構調整，減少了低毛利的國內醫療器械銷售業務。

During the Reporting Period, revenue from other businesses of the Group was RMB448.6 million, representing a period-over-period decrease of 22.5%. The Company took the initiative to adjust its business structure and cut down on its domestic medical devices sales business with low gross profit.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

下表載列我們於2026年1-6月及2025年1-6月按業務分部劃分的收益：

The table below sets forth our revenue by business segment in January to June in 2026 and January to June in 2025:

（人民幣百萬元，百分比除外）(RMB in million, except for percentage)		截至2026年6月30日止六個月 six months ended 30 June 2026 金額 Amount	%	截至2025年6月30日止六個月 six months ended 30 June 2025 金額 Amount	%
核藥	Nuclear medicines	**1,727.98**	**57.7**	1,651.61	57.6
核醫療裝備	Nuclear medical equipment	**363.54**	**12.2**	247.67	8.6
輻射源及應用	Radioactive sources and application	**357.07**	**11.9**	301.36	10.5
輻照應用	Irradiation application	**96.66**	**3.2**	88.63	3.1
其他業務	Other businesses	**448.58**	**15.0**	578.63	20.2
		2,993.83	**100.0**	2,867.90	100.0

市場開拓

報告期內，本集團持續推進品牌建設與市場推廣工作。通過參加國際核技術應用產業發展大會，國際核工業博覽會等活動，通過展覽展示、專題報告、學術研討等多種形式，全方位展示公司在核技術應用領域的技術實力和創新成果。在營銷體系改革方面，持續深化以終端客戶觸達為抓手，以品牌推廣、渠道建設、售後服務「三位一體」為核心的市場開發體系改革，建立區域品牌推廣與售後服務中心，目前正在浙江、四川、廣西、山東四省試點，下一步擬推向全國，推動各業務板塊銷售資源共享，提升售後服務質量，讓中國同輻更多的產品和服務賦能人民美好生活。

MARKETING

During the Reporting Period, the Group continued to promote brand building and marketing. Participation in events such as the International Conference on the Development of the Nuclear Technology Application Industry and the World Nuclear Exhibition enabled the comprehensive demonstration of the Company's technical capabilities and innovative achievements in nuclear technology application through exhibitions, thematic presentations, academic seminars and others. Regarding marketing system reform, the Group continued to deepen the market development system reform centered on end-customer engagement, with a trinity system as a core comprising brand promotion, channel development and after-sales service, establishing regional brand promotion and after-sales service center. Pilot schemes are currently underway in four provinces, i.e. Zhejiang, Sichuan, Guangxi and Shandong, with plans to roll them out nationwide in the next phase. The aim is to promote the sharing of sales resources across all business segments, enhance the quality of after-sales service, and enable CIRC to empower people's better lives through its wider range of products and services.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

本集團着力推動核藥、放射源及核醫療裝備業務的協同發展，全面提升發展質量和安全水平。助推「健康中國」戰略落地，本集團持續推進與中華醫學會核醫學分會的戰略合作，繼續共同推進「核醫學診療工作推進示範項目」，報告期內共計完成2家基層醫院核醫學科驗收授牌，助力基層核醫學發展。

The Group focused on promoting the coordinated development of nuclear medicines, radioactive sources and nuclear medical equipment businesses, and comprehensively enhancing the quality of development and safety standards. In order to promote the implementation of the "Healthy China Strategy", the Group continued to promote the strategic cooperation with the Nuclear Medicine Branch of the Chinese Medical Association, jointly advancing a demonstration project for the promotion of nuclear medicine diagnosis and treatment. During the Reporting Period, the acceptance and licensing of the nuclear medicine departments were completed in 2 primary hospitals, helping the development of nuclear medicine at the grassroots level.

國際業務

報告期內，本集團積極開拓國際市場，向泰國、巴西、秘魯、吉爾吉斯斯坦、白俄羅斯、尼日利亞、印度尼西亞、孟加拉國等數十個國家和地區出口核素、放射性藥品、呼氣診斷、放射源、醫療設備和器械、輻照應用以及無損檢測服務等產品與服務。

報告期內，本集團多項國際業務獲得突破，2026年上半年陸續簽署吉爾吉斯斯坦無損檢測服務項目、泰國次級標準化中子輻照實驗室項目、埃及工業鈷源出口、援建非洲醫院設備供貨及安裝、巴西里約州核醫療設備集採等項目。呼氣診斷產品取得包括越南、印度尼西亞、厄瓜多爾、黎巴嫩、秘魯等國在內的7個註冊證，累計取得76個註冊證。

International Business

During the Reporting Period, the Group robustly explored the international market and exported nuclides, radiopharmaceuticals, breath diagnostic, radioactive source, medical equipment and devices, irradiation application, non-destructive testing as well as other products and services to dozens of countries and regions such as Thailand, Brazil, Peru, Kyrgyzstan, Belarus, Nigeria, Indonesia and Bangladesh.

During the Reporting Period, the Group achieved breakthroughs in multiple international businesses. In the first half of 2026, a series of projects were successively signed, including a non-destructive testing services project in Kyrgyzstan, a secondary standardized neutron irradiation laboratory project in Thailand, the export of industrial cobalt sources to Egypt, the supply and installation of hospital equipment as part of aid to African countries, and a centralized procurement of nuclear medical equipment in the state of Rio de Janeiro, Brazil. Breath diagnostic products obtained seven registration certificates in countries including Vietnam, Indonesia, Ecuador, Lebanon and Peru, bringing the cumulative total to 76 registration certificates.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

報告期內，本集團參加第三屆國際核技術應用產業發展大會、第十二屆國際同位素會議、第二十四屆國際靶向抗癌大會、第十三屆國際靶向阿爾法核素治療大會、第十四屆歐洲無損檢測展等多個世界級行業展會及學術性會議，主辦放射源質量控制和工業應用國際會議、與西安交通大學第一附屬醫院聯合承辦國際原子能機構核醫療領域區域培訓。此外，多次在核醫療、輻射應用領域援外培訓中提供技術支持。同時積極推進IAEA放射性藥物官方出版物翻譯等IAEA協作中心履約事項，確保國際化經營水平穩步提升。

During the Reporting Period, the Group participated in the third International Conference on the Development of the Nuclear Technology Application Industry, the 12th International Isotope Conference, the 24th International Conference on Targeted Cancer Therapy, the 13th International Conference on Targeted Alpha-Nuclide Therapy, the 14th European Non-destructive Testing Exhibition and other world-class industry exhibitions and academic conferences. It also hosted the International Conference on Radioactive Source Quality Control and Industrial Applications, and jointly organized regional IAEA nuclear medicine training program with the First Affiliated Hospital of Xi'an Jiaotong University. Furthermore, the Group has repeatedly provided technical support for overseas training in the fields of nuclear medicine and radiation applications. At the same time, it has actively advanced the translation of official IAEA radiopharmaceuticals publications and the fulfilment of other obligations as an IAEA collaboration center, ensuring a steady improvement in international business operations.

科研創新

本集團致力於核技術應用科技創新，積極研發各種新型核素、核藥、核醫療裝備等核技術醫學應用和輻射源、含源裝備、輻照新工藝及材料等核技術工業應用，致力於填補國內相關領域的空白，加快滿足人民對於醫療健康、美好生活的需求。本報告期內及報告期後截至最後實際可行日期，中國同輻及所屬單位成功攻克鍺-68規模化製備技術，標誌着我國正式具備自主、穩定的鍺-68規模化生產能力；完成鍀[^{99m}Tc]硫化膠體注射液III期臨床受試者全部入組，即將提交上市申請；完成鑥[^{177}Lu]氧奧曲肽注射液III期臨床全部受試者入組和供藥；完成氟[^{18}F]司他明注射液順利完成III期臨床試驗；主要用於頭、頸部腫瘤治療的注射用硼[^{10}B]法侖，順利完成1例鼻腔、鼻竇惡性腫瘤治療；完成ZND-C型伽瑪刀獲批註冊上市；完成紅細胞壽命測定呼氣分析儀獲批註冊上市，突破呼氣診斷技術在血液系統疾病早期篩查與臨床診斷的新應用場景。

SCIENTIFIC RESEARCH AND INNOVATION

The Group is committed to innovation in nuclear technology application, actively developing the medical application of nuclear technology such as novel nuclides, nuclear medicines and nuclear medical equipment, and industrial application of nuclear technology such as radioactive sources, equipment with radioactive source, new irradiation processes and materials, filling gaps in related fields in China and accelerating the fulfilment of public demand for healthcare and a better life. During the Reporting Period and subsequent to the Reporting Period up to the Latest Practicable Date, CIRC and its subsidiaries successfully mastered the technology for the large-scale production of germanium-68, marking China's formal attainment of independent and stable large-scale production capacity for germanium-68, completed the enrolment of subjects in the phase III clinical trial for technetium-99m sulfide colloidal injection, with a marketing application to be submitted shortly, completed the enrolment of subjects and drug supply for phase III clinical trial of lutetium-177 oxyoctreotide injection, successfully completed the phase III clinical trial for [^{18}F] Florastamin injection, successfully administered Borofalan (^{10}B) for injection, primarily used for the treatment of head and neck tumours, in the treatment of a case of malignant tumors in the nasal cavity and paranasal sinuses; obtained regulatory approval for ZND-C Gamma Knife, obtained regulatory approval for the red blood cell lifespan measurement breath analyzer, opening up new application scenarios for breath diagnostic technology in the early screening and clinical diagnosis of hematological system diseases.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

報告期內，本集團知識產權工作取得明顯成效，獲得專利授權76項；新增註冊商標4項，登記著作權13項；發佈國家標準2項、團體標準3項。截至2026年6月30日，本集團擁有有效專利1,304項，其中發明專利299項，科技實力不斷增強。

During the Reporting Period, the Group achieved remarkable results in intellectual property, with 76 patent authorizations secured, 4 new registered trademarks, 13 registered copyrights, 2 national standards and 3 group standards. As of 30 June 2026, the Group had 1,304 valid patents, including 299 invention patents, and its scientific and technological strength has been continuously enhanced.

在科技獎勵與榮譽方面，原子高科《醫用同位素^{64}Cu、^{89}Zr及^{103}Pd關鍵製備技術研發與應用》獲得中國同位素與輻射行業協會科學技術獎一等獎，中核秦同取得高新技術企業證書，《無載體鑥-177醫用同位素生產工藝及配套設備系統的開發》獲得中國同位素與輻射行業協會科技進步一等獎。

In terms of scientific and technological awards and honors, HTA's Research, Development and Application of Key Preparation Technologies for the Medical Isotopes ^{64}Cu, ^{89}Zr and ^{103}Pd (《醫用同位素^{64}Cu、^{89}Zr及^{103}Pd關鍵製備技術研發與應用》) was awarded the first prize of the Science and Technology Award by the China Isotope and Radiation Association, and CNNC Qinshan Isotope was awarded the High-Tech Enterprise Certificate, whilst its Development of Production Processes and Supporting Equipment Systems for Carrier-Free Lutetium-177 Medical Isotopes (《無載體鑥-177醫用同位素生產工藝及配套設備系統的開發》) received the first prize for Scientific and Technological Progress from the China Isotope and Radiation Association.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

核素

本集團高豐度一氧化碳氣體及碳-13尿素產品正式上市，標誌着我公司在醫用碳穩定同位素領域實現了從關鍵原料到終端產品全產業鏈自主可控；安徽桐城高豐度^{13}CO氣體富集建設項目（二期）按照工程進度穩步實施，項目建成後將成為國內首個具備噸級高豐度^{13}CO氣體產能的生產基地。

首批商用堆照碳-14同位素產品生產上市，實現從自主研發、自主生產到市場化供應的全產業鏈貫通。

中核高通引進ITM集團無載體鑥-177核素生產技術，建成國內首條年產萬居里無載體氯化鑥[^{177}Lu]溶液的生產線，向市場批量化供貨；中核秦同自主研發無載體鑥-177核素生產工藝並建成年產萬居里無載體氯化鑥[^{177}Lu]溶液的生產線，已向市場小批量供貨，為國內鑥-177治療藥物的開發提供國產原料保障。

原子高科首次實現放射性核素鍺-68的國產規模化製備突破，各項質量指標均符合商業化核素要求，標誌着我國正式具備自主、穩定的鍺-68規模化生產能力。

Nuclides

The high-abundance carbon monoxide gas and carbon-13 urea products of the Group were formally launched, signifying independent control of the Company over the entire industrial chain from key raw materials to end products in the field of medical carbon stable isotopes. The Phase II project of high-abundance ^{13}CO gas enrichment in Tongcheng, Anhui was in steady progress according to the project schedule. Upon completion, this project will become China's first production base with tonnage-level capacity for high-abundance ^{13}CO gas.

The first batch of commercially reactor-irradiated carbon-14 isotope product was launched, establishing a complete industrial chain from independent R&D and production to commercial supply.

CNGT introduced ITM Group's carrier-free lutetium-177 nuclide production technology, built the first domestic production line with an annual output of carrier-free lutetium-177 chloride solution in ten thousand curies, and achieved bulk supply to the market. CNNC Qinshan Isotope independently developed the carrier-free lutetium-177 nuclide production process, established a production line with an annual output of carrier-free lutetium-177 chloride solution in ten thousand curies, and achieved supply in small batches to the market, providing domestic raw material guarantee for the development of lutetium-177 therapeutic drugs in China.

HTA achieved a breakthrough in the large-scale domestic production of the radioactive nuclide germanium-68 for the first time, with all quality indicators meeting the requirements for commercial nuclides, signifying that China now officially possesses an independent and stable capacity for the large-scale production of germanium-68.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

核藥
Nuclear Medicines

主要核藥研發進展

Progress in the development of major nuclear medicines

分類 Type	序號 No.	產品 Product	註冊分類 Registration classification	適應症 Indication	CMC CMC	GLP GLP	Phase I Phase I	Phase II Phase II	Phase III Phase III	NDA預計 Expected NDA
腫瘤 診斷 Diagnosis of Tumors	1	鍀[^{99m}Tc]硫化膠體 Technetium-99m sulfide colloid	3類 Category 3	乳腺癌前哨淋巴結 Breast cancer sentinel lymph nodes						2026年 In 2026
	2	鎵[^{68}Ga]多特安肽 ^{68}Ga-DOTATATE	3類 Category 3	神經內分泌腫瘤 Neuroendocrine tumor						2026年 In 2026
	3	氟[^{18}F]司他明 [^{18}F] Florastamin	2類 Category 2	前列腺癌 Prostate cancer						2028年 In 2028
腫瘤 治療 Treatment of Tumors	4	鑥[^{177}Lu]氧奧曲肽 Lutetium-177 oxyoctreotide	3類 Category 3	神經內分泌腫瘤 Neuroendocrine tumor						2027年 In 2027
	5	注射用硼[^{10}B]法侖 Borofalan (^{10}B) for injection	2類 Category 2	頭頸部惡性腫瘤 Head and neck malignant tumors						2028年 In 2028
神經退行性疾病診斷 Diagnosis of Neurodegenerative Diseases	6	氟[^{18}F]多巴 Fluorine-18 dopa	3類 Category 3	帕金森症 Parkinsonism						2027年 In 2027
	7	氟[^{18}F]貝他嗪 [^{18}F] Florbetazine	1類 Category 1	阿爾茨海默病 Alzheimer						2028年 In 2028

腫瘤治療藥物

BNCT硼藥注射用硼[^{10}B]法侖。硼中子俘獲治療(BNCT)是可實現腫瘤精準放療的前沿藥械聯合腫瘤治療技術，開發對腫瘤具有高靶向富集與高安全性的BNCT硼藥，可為復發／不可切除等腫瘤提供無創高效治療方案。注射用硼[^{10}B]法侖是中核海得威自主研發的BNCT核心治療藥物，擁有自主知識產權，靶向性強、安全性好。在研產品注射用硼[^{10}B]法侖已全面啟動I期臨床試驗研究，在腫瘤精準治療需求持續增長的背景下，該藥物上市後將填補國內高端放療藥物空白，具備顯著臨床價值與廣闊市場前景。

Therapeutic drug for tumor

Borofalan (^{10}B) for injection of BNCT boron drug. Boron neutron capture therapy (BNCT) is an advanced drug-device combined tumor treatment technology that enables precise radiotherapy. The development of BNCT boron drugs with high tumor targeting enrichment and high safety can provide a non-invasive and highly effective treatment option for recurrent or inoperable tumors. Borofalan (^{10}B) for injection is a core BNCT therapeutic drug independently developed by Zhonghe Headway, featuring independent intellectual property rights, strong targeting ability and excellent safety. The product under development, borofalan (^{10}B) for injection, has fully commenced Phase I clinical trial. Against the backdrop of growing demand for precise tumor treatment, the drug, once marketed, will fill a gap in the domestic market for high-end radiotherapy drugs, offering significant clinical value and broad market prospects.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

診療一體化藥物

神經內分泌腫瘤診療一體化藥物。在國際上，採用^{68}Ga-DOTATATE藥物對神經內分泌腫瘤進行PET/CT檢查已成為了影像學的金標準，^{68}Ga-DOTATATE藥物還可以用於神經內分泌腫瘤病人治療效果評估，^{177}Lu-DOTATATE是治療神經內分泌腫瘤的一種有效藥物。本集團在研產品鎵[^{68}Ga]多特安肽注射液和注射用多特安肽藥盒、鑥[^{177}Lu]氧奧曲肽注射液目前已完成III期臨床全部受試者入組和供藥，以上兩個藥物的上市，將大幅提高神經內分泌腫瘤患者的診療效率。

Integrated drug for diagnosis and treatment

Integrated drug for diagnosis and treatment for neuroendocrine tumor. Internationally, the use of ^{68}Ga-DOTATATE for PET/CT of neuroendocrine tumor has become the gold standard in imaging. ^{68}Ga-DOTATATE can also be used to evaluate the treatment effect of patients with neuroendocrine tumor. ^{177}Lu-DOTATATE is an effective drug in the treatment of neuroendocrine tumor. The Group's products under development, ^{68}Ga-DOTATATE injection and kits and lutetium-177 oxyoctreotide injection, has been completed with the enrollment of subjects and drug supply in phase III clinical trial, which will greatly improve the efficiency of diagnosis and treatment of patients with neuroendocrine tumor after their marketing.

診斷藥物

腫瘤診斷藥物

1. 前列腺癌診斷藥物：PSMA是一種理想的前列腺癌腫瘤標誌物。放射性靶向PSMA類診（療）藥物開發，是目前國內、外放射性藥物企業廣泛關注和角逐的熱點。氟[^{18}F]司他明（[^{18}F]Florastamin）與PSMA結合具有較高的特異性，且安全性較高。本集團與韓國FutureChem公司簽署了合作開發協議，獲得了[^{18}F]Florastamin注射液在中國的開發、生產和市場銷售的獨家權利。本集團在研產品氟[^{18}F]司他明注射液已完成III期臨床試驗研究，該藥物上市後將填補我國前列腺癌放射性診斷藥物的空白，做到自主可控，並可以提高我國患者的藥物可及性。

Diagnostic drugs

Diagnostic drugs for tumors

1. Prostate cancer diagnostic drug: PSMA is an ideal tumor marker for prostate cancer. The development of radioactive targeted PSMA diagnostic (therapeutic) drugs is currently a hot spot of interest that the domestic and foreign radiopharmaceutical companies are concerned about and compete for. The combination of [^{18}F] Florastamin and PSMA has a higher specificity and a higher safety profile. The Group has signed a joint development agreement with FutureChem in Korea to obtain the exclusive rights to develop, manufacture and market [^{18}F] Florastamin injection in the PRC. The Group's product under development, [^{18}F] Florastamin injection, has been completed with phase III clinical trial. It will fill the gap of radiodiagnostic drugs for prostate cancer in China after its marketing, realize independence and controllability, and improve the accessibility of drugs for patients in China.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

2. 乳腺癌前哨淋巴結顯像藥物：鍀[^{99m}Tc]硫膠體是第一個鍀標記的用於淋巴顯像的放射性膠體藥物，用於乳腺癌前哨淋巴結定位示蹤。本集團在研產品硫膠體藥盒及鍀[^{99m}Tc]硫化膠體注射液已完成III期臨床受試者全部入組，即將提交上市申請。該藥物上市後將使得乳腺癌患者受益，結合相應治療，改善患者預後。

神經退行性疾病診斷藥物

1. 阿爾茨海默病(AD)診斷藥物：β－澱粉樣蛋白(β-Amyloid，Aβ)是實現AD早期診斷的重要靶點，開發與Aβ蛋白具有高親和力和選擇性的正電子發射斷層掃描技術(PET)顯像劑能夠實現病症的早期無損傷診斷。氟[^{18}F]貝他嗪（[^{18}F] Florbetazine）注射液是本集團和北京師範大學放射性藥物教育部重點實驗室合作開發的Aβ-PET類顯像劑，具備自主知識產權，具有良好的顯像性質，是國內I類創新性藥物。本集團在研產品氟[^{18}F]貝他嗪注射液目前正在開展III期臨床試驗研究。

2. Breast cancer sentinel lymph nodes imaging drug: ^{99m}Tc sulfide colloid is the first technetium marked radiocolloid for lymph imaging, which is used for the location and tracing of breast cancer sentinel lymph nodes. The Group's products under development, sulfide colloid kit and technetium-99m sulfide colloidal injection, has been completed with the enrollment of subjects in phase III clinical trial, and is about to submit marketing application. It will benefit breast cancer patients and improve the prognosis of the patients in combination with the corresponding treatment after its marketing.

Diagnostic drugs for neurodegenerative diseases

1. Alzheimer (AD) diagnostic drug: ß-Amyloid (Aß) is an important target for early diagnosis of AD. The development of positron emission tomography (PET) imaging agents with high affinity and selectivity with Aß protein can realize early non-invasive diagnosis of such disease. [^{18}F] Florbetazine injection is an Aß-PET imaging agent jointly developed by the Group and the Key Laboratory of the Ministry of Education for Radiopharmaceuticals of Beijing Normal University, which has independent intellectual property rights and good imaging properties, and is a domestic Class I innovative drug. The Group's product under development, [^{18}F] Florbetazine injection, is in phase III clinical trial.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

2. 帕金森病診斷藥物：氟[^{18}F]多巴在臨床上主要用於帕金森疾病、精神分裂症、阿爾茨海默病等神經系統疾病的診斷，具有疾病早期診斷、病情程度評估和細胞移植檢測等臨床價值。本集團在研產品氟[^{18}F]多巴注射液正在開展III期臨床試驗研究，該藥物上市後將填補國內PET帕金森藥物的空白。

2. Parkinsonism diagnostic drug: fluorine-18 dopa is used clinically for the diagnosis of nervous system diseases such as parkinsonism, schizophrenia and AD, and has clinical value for early diagnosis of disease, assessment of disease severity and cell transplantation detection. The Group's product under development, fluorine-18 dopa injection, is in phase III clinical trial, and will fill the gap of domestic PET Parkinson's drugs after its marketing.

幽門螺桿菌(Hp)診斷藥物

尿素^{13}C呼氣試驗是幽門螺桿菌無創、精準、安全診斷的方法，開發高敏感度、高穩定性的尿素^{13}C呼氣診斷產品，可實現胃幽門螺旋桿菌感染的診斷。50mg尿素[^{13}C]散呼氣試驗藥盒是中核海得威自主研發的呼氣診斷產品，技術成熟、性能穩定、臨床適用性廣。目前公司50mg尿素[^{13}C]散呼氣試驗藥盒已完成國家藥品監督管理局藥品評審中心(CDE)要求的補充研究並已提交，項目進展順利。在國民健康管理需求持續提升的背景下，該產品獲批上市後，將進一步鞏固公司在呼氣診斷領域的領先地位。

Helicobacter pylori (Hp) diagnostic drug

^{13}C urea breath test is a non-invasive, accurate and safe method for diagnosing helicobacter pylori. The development of high sensitivity and highly stable ^{13}C UBT diagnostic products enables the diagnosis of helicobacter pylori infection in the stomach. 50mg ^{13}C urea breath test kit is a breath diagnostic product independently developed by Zhonghe Headway, featuring mature technology, stable performance and broad clinical applicability. The Company's 50mg ^{13}C urea breath test kit has now completed the supplementary trials required by the Center for Drug Evaluation (CDE) of the National Medical Products Administration and the application has been submitted; the project is progressing smoothly. Against the backdrop of growing demand for public health management, once the product is approved for marketing, it will further consolidate the Company's leading position in the field of breath diagnostics.

管理層討論及分析（續） MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

核醫療裝備

本集團研製的伽瑪射線立體定向放射治療系統（伽馬刀）是一種集IGS影像引導技術和放射治療技術於一體的放射外科治療產品，適用於頭部及體部實體腫瘤的放射治療。本集團伽馬刀產品於2024年7月成功獲批醫療器械註冊證。項目後續機型ZND-C型伽瑪刀已正式取得國家藥品監督管理局頒發的醫療器械註冊證，該機型國產化率將提升至90%以上，標誌着國產伽瑪刀正式邁入「核心部件全面自主可控」的新階段。

本集團研製的紅細胞壽命測定呼氣試驗儀通過紅外光譜氣體分析的原理，實現人體紅細胞壽命的無創定量測定，已於2026年2月取得註冊證。該試驗儀單次檢測僅需約250秒即可輸出報告，將進一步推動核技術在血液系統疾病早期篩查與臨床診斷中發揮重要作用。

Nuclear medical equipment

The Gamma-ray Stereotactic Radiotherapy System (Gamma Knife) developed by the Group is a radiosurgery product integrating IGS image guidance technology and radiotherapy technology, which is suitable for the radiotherapy of head and body solid tumors. The Group's Gamma Knife products were successfully approved with a medical device registration certificate in July 2024. The subsequent model ZND-C Gamma Knife has obtained the medical device registration certificate issued by the National Medical Products Administration, with its localization rate set to increase to over 90%, marking the official entry of domestic Gamma Knives into a new phase characterized by "full independent control over core components".

The red blood cell lifespan measurement breath analyzer developed by the Group utilizes the principle of infrared spectroscopic gas analysis to enable non-invasive, quantitative measurement of human red blood cell lifespan, and was granted a registration certificate in February 2026. The analyzer generates a report in approximately 250 seconds per test, which will further promote the important role of nuclear technology in the early screening and clinical diagnosis of hematological system diseases.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

研發平台 / Research and development platform

外部平台 / *External platforms*

IAEA放射性藥物與放射源協作中心	IAEA Radiopharmaceuticals and Radioactive Sources Collaboration Center
IAEA放射性同位素及製品協作中心	IAEA Radioisotopes and Products Collaboration Center
國家原子能機構核技術（放射性藥物工程轉化）研發中心	China Atomic Energy Authority Research and Development Center for Nuclear Technology (Radiopharmaceutical Engineering Transformation)
中核集團放射性藥物工程技術研究中心	CNNC Radiopharmaceuticals Engineering and Technology Research Center
放射性藥物工程技術北京市重點實驗室	Beijing Key Laboratory of Radiopharmaceuticals Engineering and Technology
廣東省放射性同位素標記藥物工程技術研發中心	Guangdong Radioactive Isotope-labeled Drugs Engineering Technology Research Center
廣東省呼氣試驗工程技術研究中心	Guangdong Provincial Engineering Technology Research Center for Breath Testing
廣東省穩定同位素應用工程技術研究中心	Guangdong Stable Isotope Application Engineering Technology Research Center
深圳市碳同位素應用工程技術研究中心	Shenzhen Carbon Isotope Application Engineering Technology Research Center
北京市企業技術中心	Beijing Enterprise Technology Center
成都市企業技術中心	Chengdu Enterprise Technology Center
四川省企業技術中心	Sichuan Enterprise Technology Center
同位素工程技術研究中心同輻分中心	CIRC Branch of Isotope Engineering and Technology Research Center
四川省放射性同位素工程技術研究中心	Sichuan Radioisotope Engineering and Technology Research Center
智能醫學影像四川省工程研究中心	Sichuan Provincial Engineering Research Center for Intelligent Medical Imaging
山西省分子影像技術及設備研發與轉化工程研究中心	Shanxi Molecular Imaging Technology and Equipment Research and Development and Transformation Engineering Research Center
廣東省藥監局放射性藥物質量控制與評價重點實驗室	Key Laboratory of Radiopharmaceuticals Quality Control and Evaluation of Guangdong Medical Products Administration
上海市分子影像探針工程技術中心	Shanghai Molecular Imaging Probe Engineering Technology Center
同位素製備和應用技術浙江省工程研究中心	Zhejiang Engineering Research Center for Isotope Preparation and Application Technology
浙江省同位素創新聯合體	Zhejiang Isotope Innovation Consortium
嘉興市放射性同位素製備與應用高新技術研究開發中心	Jiaxing High-Tech Research and Development Center for Radioisotopes Preparation and Application

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

內部平台

放射性藥物研發中心
穩定同位素與呼氣試驗技術研發中心
放射源及應用研發中心
輻照應用技術研發中心

在產學研合作方面，本集團積極同中國計量科學研究院、中科院上海藥物所、中科院高能物理研究所、中國原子能科學研究院、中國核動力研究設計院、中國輻射防護研究院、中國散裂中子源中子科學中心、哈爾濱工業大學、四川大學、蘭州大學、北京師範大學、廈門大學、中國藥科大學、北京協和醫院、301醫院、四川大學華西醫院、南方醫科大學、浙江大學衢州研究院等產業優勢科研院所、高校和醫院建立科研合作關係，並通過建立聯合實驗室、研發中心、協同創新中心、創新聯合體等方式，加強學術交流與科研人才培養，實現科技創新全面合作。

本集團長期致力於高層次人才體系的建設工作，核心研發人才包括享受國務院津貼專家4人，中核集團首席科學家2人、科技帶頭人1人、青年英才21人，中國同輻首席專家5人、技術帶頭人15人，專注於鑽研及優化生產技術、新產品開發及現有產品的安全和功效升級，共同推進本集團各產業領域的科技創新工作。此外，本集團設有人社部博士後科研工作站、深圳市博士後創新實踐基地、江蘇省放射性藥物研究生工作站及蘇州大學輻照應用研究生工作站，積極開展博士後及研究生的培養工作，不斷加強人才隊伍建設。

Internal platforms

Radiopharmaceuticals R&D Center
Stable Isotope and Breath Test Technology R&D Center
Radioactive Sources and Application R&D Center
Irradiation Application Technology R&D Center

In terms of industry-academia-research cooperation, the Group has formed active research cooperation with industry-advantaged research institutes, universities and hospitals such as National Institute of Metrology, Shanghai Institute of Materia Medica of Chinese Academy of Sciences, Institute of High Energy Physics of Chinese Academy of Sciences, China Institute of Atomic Energy, Nuclear Power Institute of China, China Institute for Radiation Protection, Neutron Science Center of China Spallation Neutron Source, Harbin Institute of Technology, Sichuan University, Lanzhou University, Beijing Normal University, Xiamen University, China Pharmaceutical University, Peking Union Medical College Hospital, 301 Hospital, West China Hospital of Sichuan University, Southern Medical University and Institute of Zhejiang University-Quzhou, and strengthened academic exchanges and research talent cultivation through the establishment of joint laboratories, research and development centers, collaborative innovation centers and innovation unions for purpose of achieving comprehensive cooperation in technological innovation.

The Group has a long-standing commitment to building a system of high-level talents, with core R&D talents including 4 experts enjoying State Council allowance, 2 chief scientists from CNNC, 1 technical leader, 21 young talents, 5 chief experts of CIRC and 15 technology leaders focusing on extensive researching and optimizing production technologies, developing new products and upgrading safety and efficacy of existing products to jointly promote technological innovation in various industrial fields of the Group. In addition, the Group has set up a post-doctoral research workstation of MOHRSS, a post-doctoral innovation practice base in Shenzhen, a post-graduate workstation for radiopharmaceuticals in Jiangsu Province and a post-graduate workstation for irradiation application in Suzhou University with an aim of actively developing post-doctoral and post-graduate training and continuously strengthening the construction of talent team.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

數字化轉型

本集團遵循基於企業架構的數字化轉型理念，積極開展數字化建設工作，結合企業業務，推動數字化、智能化賦能。謀劃中長期數字化轉型行動，明確目標藍圖及重點任務，建立企業架構管控機制和流程，培養數字化領域專家，加快推動轉型步伐。試點開展戰略規劃領域、市場開發領域、科技創新領域的數字化轉型項目，用數字化理念開展流程梳理和變革優化，為後續信息系統設計和應用奠定基礎。推進中國同輻第二批次76個管理單位開展ERP推廣建設工作，推動OA、黨建、檔案、制度、合同、稅務等領域信息系統應用和上線，持續賦能管理提升。大力推進產業數字化建設，建設原子高科生產質量數字化平台，海得威完成智能製造協同平台上線與驗收，並取得智能製造成熟度(CMMM)三級評估認證，積極申報先進級工廠。組織旗下生產型單位完成智能製造成熟度自評估，並建立台賬，推進智能工廠梯度培育。積極探索新技術應用落地，開展全集團人工智能專題培訓，引導各領域挖掘高質量應用場景。原子高科搭建放射性藥物研發情報大模型，實現智能問答、深度研究、科研伴讀、分析報告、專利跟蹤等。開展網絡安全行動專項，完成中國同輻網絡安全態勢感知平台搭建，持續提升網絡安全威脅感知和檢測能力。

Digital transformation

The Group adheres to an enterprise architecture-based approach to digital transformation, actively advancing digital development initiatives and driving digital and intelligent empowerment in alignment with its business operations. It is planning medium – to long-term digital transformation initiatives, defining clear objectives, roadmaps and key tasks, establishing enterprise architecture governance mechanisms and processes, cultivating experts in the digital field, and accelerating the pace of transformation. The Group is piloting digital transformation projects in the areas of strategic planning, market development and technological innovation, utilizing digital principles to streamline and optimize processes, thereby laying the foundations for the subsequent design and application of information systems. The Group advances the roll-out of the ERP system across the second batch of 76 management units in CIRC, whilst promoting the application and launch of information systems in areas such as OA, Party building, archiving, regulations, contracts and taxation, thereby continuously enhancing management capabilities. The Group vigorously advances industrial digitalization efforts by establishing a digital platform for HTA production quality. Headway has completed the launch and acceptance of its smart manufacturing collaboration platform, obtained Level 3 certification under the Capability Maturity Model for Manufacturing (CMMM), and actively applies for advanced-level factory. The Group organizes its production units to complete self-assessments of their CMMM, establish records, and advance the tiered development of smart factories. The Group actively explores the implementation of new technologies, conducts Group-wide specialized training on artificial intelligence, and guides various sectors to identify high-quality application scenarios. HTA establishes intelligence big model for radiopharmaceutical R&D, enabling intelligent Q&A, in-depth research, research assistance, analytical reports and patent tracking. The Group launches a dedicated cybersecurity initiative, completes the construction of the CIRC Network Security Situational Awareness Platform, and continues to enhance its capability of cybersecurity threat perception and detection.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

資本運營

截至2026年6月30日，本集團對同輻創新產業投資基金合夥企業（有限合夥）（「同輻基金」）的實繳金額為人民幣4.01億元（含本金收回），基金實繳總額人民幣8.80億元，公司佔比45.51%。經評估，同輻基金截至2026年6月30日按照公允價值計量的淨資產為人民幣1,042.49百萬元，本公司持有的同輻基金的淨資產份額價值為人民幣474.44百萬元，佔本集團資產總額的3.0%。報告期內本公司對同輻基金的投資收益為人民幣6.22百萬元，未收到股息分紅。

中國同輻作為中核集團核技術應用產業發展主體，擔負着發展我國核技術應用產業的重任。公司以「做大做強做優」為戰略目標，堅持「產業化、國際化」戰略理念，努力打造國際一流的核技術應用產品和服務供應集團。公司緊密圍繞既定戰略，實施投控源頭、做強核心、擴張應用的併購策略。聚焦於核藥、核醫療裝備、輻照應用等領域，結合不同標的的戰略性或市場性投資考量，開展收併購工作。為促進公司戰略落地，開拓新的經濟增長點，提升公司經濟規模和效益，同輻基金引入國家產業投資基金及北京市大興發展引導基金（有限合夥），進一步增強了同輻基金的資金優勢。同輻基金主要投資於核素製造、放射源、核藥應用領域的其他診斷和治療藥物、醫療器械、醫療服務、工業輻照應用等核技術應用領域。

CAPITAL OPERATION

As of 30 June 2026, the Group's actual amount paid to Tongfu Innovation Industrial Investment Fund Partnership (Limited Partnership) ("Tongfu Fund") was RMB401 million (including recovery of principal), accounting for 45.51% of the total actual amount paid to Tongfu Fund, which was RMB880 million. After evaluation, as of 30 June 2026, the net asset of Tongfu Fund measured at fair value was RMB1,042.49 million, and the value of the Company's share of Tongfu Fund's net asset was RMB474.44 million, accounting for 3.0% of the Group's total assets. During the Reporting Period, the Company's investment income in Tongfu Fund was RMB6.22 million, and the Company did not receive any dividend.

As the main body of the development of the nuclear technology application industry of CNNC, CIRC is responsible for the development of China's nuclear technology application industry. Upholding the strategic objective of "Becoming Larger, Stronger and Better", the Company firmly follows the development concept of "Industrialization and Globalization" to transform itself into a topnotch international provider of nuclear technology application products and services. The Company closely focuses on the established strategy and implements the M&A strategy of investment control source, strengthening the core, and expanding applications. The Group focuses on the fields such as nuclear medicines, nuclear medical equipment and irradiation applications, and mergers and acquisitions have been carried out in combination with strategic or market investment considerations of different targets. In order to promote the implementation of the Company's strategy, open up new economic growth points, and enhance the Company's economic scale and efficiency, Tongfu Fund introduced the National Industry Investment Fund (國家產業投資基金) and Beijing Daxing Development Guidance Fund (Limited Partnership) (北京市大興發展引導基金(有限合夥)), which further enhanced the financial advantages of Tongfu Fund. Tongfu Fund mainly invests in nuclear technology applications such as nuclide manufacturing, radioactive sources, other diagnostic and therapeutic drugs in the field of nuclear medicines application, medical devices, medical services and industrial irradiation applications.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

生產能力與基地建設

2026年度上半年，我們聚焦核素、核藥、輻射源及應用、輻照應用等核心業務，加快醫藥中心全國網絡化布局，提速放射性藥物生產及研發基地建設，系統性提升全產業鏈生產研發能力，持續完善核醫療健康產業生態，同步推進穩定相關領域建設項目，助力國內同位素產品生產自主可控，更好地服務全國醫療健康事業高質量發展。

在核素業務領域，安徽桐城高豐度^{13}CO氣體富集建設項目（二期）已開工進入工程建設階段，項目建成後將成為國內首個具備噸級高豐度^{13}CO氣體產能的生產基地。

在核藥業務領域，本集團持續完善以短半衰期藥物生產的網絡化布局和以長半衰期藥物生產的區域化布局。報告期內，華北醫藥基地項目進入藥品取證階段，屬地藥監已開展GMP符合性現場檢查。通過本項目建設，可以進一步提高中國同輻的放射性藥品生產能力和技術能力，更好地滿足藥品生產質量和安全環保等方面的監管需求，保障放射性同位素市場供應；華東醫藥基地項目進入藥品取證階段，已獲取氟、鍀、鍶等生產線放射性藥品生產許可證，將於今年年內正式投產。本項目定位

PRODUCTION CAPACITY AND BASE CONSTRUCTION

In the first half of 2026, we focused on core businesses including nuclides, nuclear medicines, radioactive source and application, and irradiation application to accelerate the nationwide network layout of pharmaceutical centers, expedite the construction of radiopharmaceutical production and R&D bases, systematically enhance production and R&D capabilities across the entire industrial chain, and continuously improve the nuclear medical health industry ecosystem. Concurrently, we advanced construction projects in related fields. These efforts supported the independent control over the production of domestic isotope products, thereby better serving the high-quality development of the national medical and health sector.

In the field of nuclides, the Phase II project of high-abundance ^{13}CO gas enrichment in Tongcheng, Anhui commenced and entered the construction phase. Upon completion, this project will become China's first production base with tonnage-level capacity for high-abundance ^{13}CO gas.

In the field of nuclear medicines, the Group continues to refine its network-based layout for the production of short half-life drugs and its regional layout for the production of long half-life drugs. During the Reporting Period, the North China medical base project entered the licensing phase, and the local drug regulatory authority conducted on-site GMP compliance inspections. The construction of this project will further enhance CIRC's production capacity and technical capabilities in the field of radiopharmaceuticals, better meet regulatory requirements regarding production quality, safety and environmental protection, and ensure the supply of radioisotopes to the market. The East China medical base project entered the licensing phase and already obtained production licenses for radiopharmaceuticals on production lines for fluorine, technetium and strontium, with schedule to commence formal production this year. This project is designed to meet internationally advanced standards and, upon completion, will obtain China GMP certification as well as international certifications such as FDA cGMP, WHO and

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

於國際先進水平，項目建成後將通過中國GMP，以及FDA cGMP、WHO、EMEA等國際認證；醫藥中心全國網絡布局持續拓展，醫藥中心累計投產數量達到29家，8家在建醫藥中心穩步推進，2026年計劃投產3家，未來3年累計投產37家，全部投產後將覆蓋全國95%以上人口。

EMEA. The nationwide network layout of pharmaceutical centers continues to expand, with pharmaceutical centers in operation accumulating to 29. Construction is progressing on eight centers currently under development, with three scheduled to commence operations in 2026. Over the next three years, a total of 37 centers is set to become operational. Once fully operational, they will cover more than 95% of the national population.

在輻射源及應用業務領域，中國同輻放射源研發生產基地二期項目建成，並成功獲批輻射安全許可證許可項目增項，標誌着亞洲規模最大、品類最全的密封放射源研發生產基地全面建成投產。基地可生產超過70種核素的高質量放射源產品，年產放射源規模將超過10萬枚，可精準適配工業、農業、醫學、資源勘探、生態環境、科學研究等多領域應用需求，為各行各業高質量發展提供可靠的國產化放射源保障。

In the field of radioactive source and application, the second phase of the radioactive sources R&D and production base of CIRC, was completed, and the additional items under its radiation safety license were successfully approved, marking the full completion and commencement of operation of Asia's largest and most comprehensive R&D and production base for sealed radioactive sources. The base is capable of producing high-quality radioactive source products comprising over 70 nuclides, with an annual production capacity exceeding 100,000 units. It can precisely meet the application requirements across multiple sectors, including industry, agriculture, medicine, resource exploration, ecological environment and scientific research, thereby providing a reliable supply of domestic radioactive sources to support high-quality development across all industries.

在輻射源及應用業務領域，天津輻照項目已完成主體建設，進入設備安裝階段，項目建成後將進一步完善公司在環渤海地區輻照產業布局，提升本集團在輻照滅菌領域的市場佔有率和技術創新能力。

In the field of radioactive source and application, the main structure of Tianjin irradiation project was completed and entered equipment installation phase. Upon completion, this project will further refine the Company's irradiation industry footprint in the Bohai Rim region, enhancing the Group's market share and technological innovation capabilities in the irradiation sterilization sector.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

踐行「健康中國」戰略，助力「一縣一科」建設

本集團以核醫學發展中心為抓手，加速布局智慧核醫學產業，深度踐行「健康中國2030」規劃綱要，全力推動《醫用同位素中長期發展規劃（2021-2035年）》落地。我們立足於解決核醫學科的運營和管理需求，融合人工智能和物聯網等新技術要素，着眼於實現我國核醫學科標準化、規範化、系統化、智能化的高質量發展目標，打造了核心產品智慧核醫學信息系統，構建核醫學「系統+硬件+服務」一體化生態格局，帶動集團放藥、裝備全產業鏈協同發展，助力提升我國精準醫療水平。

創新成果與智慧化引領

2026年上半年，本集團基於自主研發的智慧核醫學信息系統1.0，分別形成省、市、縣級醫院智慧核醫學整體解決方案，正在推動數個項目部署。同時，於2026年初，順利完成智慧核醫學信息系統2.0科研項目立項，並獲北京市科委科技服務業專項資助，項目基於智慧核醫學底座系統拓展數個新應用模塊，集團正協同北京協和醫院、清華大學積極推動相關工作，將助力核醫學科實現流程標準化、管理規範化、運營可視化、監測系統化，賦能核醫學科高質量發展。

IMPLEMENTING THE "HEALTHY CHINA" STRATEGY AND FACILITATING THE CONSTRUCTION OF "ONE COUNTY, ONE DEPARTMENT"

The Group accelerates the layout of the smart nuclear medicine industry through the Nuclear Medicine Development Center, deeply implements the "Healthy China 2030" (健康中國2030) planning outline, and fully promotes the implementation of the Medium and Long-term Development Plan for Medical Isotopes (2021-2035) 《醫用同位素中長期發展規劃(2021-2035年)》. We focus on addressing the operational and management needs of the nuclear medicine department, integrating new technological elements such as artificial intelligence and the Internet of Things, with the aim of achieving high-quality development goals for the standardization, normalization, systematization and intelligence of the nuclear medicine departments in China. We have developed the core product, the intelligent nuclear medicine information system, and built an integrated ecosystem of "system, hardware and service" for nuclear medicine, driving coordinated development across the Group's full radiopharmaceuticals and equipment industry chain, thereby contributing to the advancement of the level of precision medicine in China.

Innovative Achievements and Intelligent Leadership

In the first half of 2026, based on its self-developed Intelligent Nuclear Medicine Information System 1.0, the Group developed comprehensive smart nuclear medicine solutions for provincial, municipal and county-level hospitals, and is currently driving the deployment of several projects. Meanwhile, at the beginning of 2026, the Group successfully secured approval for the research and development project for the Intelligent Nuclear Medicine Information System 2.0 and secured specialized funding from the Beijing Municipal Science and Technology Commission for the technology services sector. The project expands upon the intelligent nuclear medicine foundation system to develop several new application modules. The Group is actively advancing relevant work in collaboration with Peking Union Medical College Hospital and Tsinghua University. This initiative will assist nuclear medicine departments in achieving standardized processes, regulated management, visualized operations and systematic monitoring, thereby empowering the high-quality development of nuclear medicine departments.

管理層討論及分析(續)
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

錨定智慧核醫療賽道深耕布局

2026年8月6日，中核輻智正式設立，將承接核醫學發展中心業務，聚焦智慧核醫療產業，打通「核醫療」全產業鏈，構建「智慧核醫學+放藥+裝備」協同發展模式，推動業務形態由「單一產品供給」向「全價值鏈整合服務」升級，引領核醫學行業標準化、智慧化轉型，不斷完善全鏈條生態，鞏固行業引領地位。

質量與安全

2026年上半年，本集團秉持「質量創造價值，質量成就品牌」理念，強化質量工作頂層設計和統籌調度，成立中國同輻質量委員會並召開年度首次會議，全面推進質量體系重塑工作，全方位抓實質量管理。集團全系統質量管理體系應建盡建率持續保持100%，嚴守安全質量底線，常態化開展法律法規標準宣貫考核，細化質量風險管理、完善管控清單。依托質量三年提升專項行動，健全全鏈條、全級次穿透式管控體系，落實質量「四不兩直」全覆蓋檢查與閉環整改，縱深夯實醫藥中心質量體系。同時深耕質量數字化轉型，推動數字化管控與日常管理深度融合，為提升管理效率賦能。群眾性質量活動成果豐碩，有效突破生產技術瓶頸、優化輻射防護流程，在提質增效和風險防控等方面取得積極成效，攬獲多項省部級QC小組、質量信得過班組榮譽。中核海得威完成韓國KGMP續證審核、通過歐盟藥品QP審計等，以質量管理提升產品競爭力，助力公司海外戰略布局的落地實施。

Focusing on the Smart Nuclear Medicine Sector and Deepening Our Strategic Presence

On 6 August 2026, CNNC Fuzhi was formally established. It will take over the operation of the Nuclear Medicine Development Center, focusing on the smart nuclear medicine industry, integrating the entire “nuclear medicine” industrial chain, and establishing a model of coordinated development comprising “smart nuclear medicine + radiopharmaceuticals + equipment”, in order to drive the evolution of its business from “single-product supply” to “integrated full-value-chain services”, lead the nuclear medicine industry’s transition towards standardization and intelligence and refine the industrial ecosystem, thereby consolidating its leading position in the sector.

QUALITY AND SAFETY

In the first half of 2026, adhering to the concept of “deriving value from quality and building a brand based on quality”, the Group strengthened the top-level design and coordinated management of its quality initiatives. It established the CIRC Quality Committee and convened its first annual meeting, comprehensively advancing the restructuring of the quality system and rigorously implementing quality management across all areas. The Group maintained a 100% compliance rate across its entire system in establishing quality management systems where required, strictly adhered to safety and quality standards, routinely conducted training and assessments on laws, regulations and standards, refined quality risk management, and improved control checklists. Building on the three-year special campaign for quality enhancement, the Group has established a comprehensive, end-to-end and multi-tiered control system, implementing full-coverage “four no’s and two direct” (四不兩直) quality inspections alongside closed-loop rectification measures, thereby further consolidating the quality systems of its pharmaceutical centers. At the same time, the Group has deepened its digital transformation in quality management, promoting the deep integration of digital controls with day-to-day operations to enhance management efficiency. Mass-participation quality initiatives yielded fruitful results, effectively overcoming production and technical bottlenecks and optimizing radiation protection procedures. Positive outcomes were achieved in areas such as quality improvement, efficiency enhancement and risk prevention and control, resulting in the Group receiving numerous provincial and ministerial-level honors for QC teams and the honor of Quality Trustworthy Team. Zhonghe Headway successfully completed the KGMP re-certification audit in South Korea and passed the EU QP audit for medicinal products. By enhancing product competitiveness through quality management, the Company has supported the implementation of its overseas strategic expansion.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

2026年上半年，本集團全面統籌安全與發展，未發生生產安全事故和環境污染事件。安全生活標準化建設成效顯著，4家成員單位順利通過標準化達標評審，安全管理規範化、標準化程度穩步提高。集團依托安全環保「四不兩直」全覆蓋專項檢查，縱深推進安全管理強化專項行動。先後組織消防安全起底排查、安全生產治本攻堅三年行動、重大事故隱患排查整治等重點工作，推動安全管理模式持續向事前預防轉型，整體安全管控能力不斷提升。

In the first half of 2026, the Group comprehensively balanced safety and development, with no production safety accidents or environmental pollution incidents occurring. Significant progress was made in standardizing safety and living conditions, with four member units successfully passing the standardization compliance assessment, and the level of standardization and regulation in safety management steadily improving. Building on the full-coverage “four no’s and two direct” (四不兩直) special inspections for safety and environmental protection, the Group vigorously advanced its special campaign to strengthen safety management. It successively organized key initiatives such as a thorough fire safety inspection, the three-year campaign to address the root causes of safety production issues, and the identification and rectification of major accident hazards, driving the continuous transformation of the safety management model towards pre-emptive prevention and steadily enhancing overall safety control capabilities.

未來發展

FUTURE DEVELOPMENT

核技術應用產業是典型的戰略性新興產業，是新質生產力的代表，產業賦能國民經濟近1/3製造業細分行業，國家原子能機構印發的《核技術應用產業高質量發展三年行動方案（2024-2026年）》指出核技術應用產業增長潛力巨大，將為傳統產業轉型升級注入強勁動能，在2026年的直接經濟產值預測會到達人民幣4,000億。目前，中國同輻核技術應用產業主要聚焦於核技術、核技術產品這兩個層級，未來將加快向各領域應用的第三層級拓展，推動中國同輻核技術應用產業實現「鏈式發展」躍升。

The nuclear technology application industry is a typical strategic emerging industry and a representative of new quality productive forces. It empowers nearly one-third of the sub-sectors in the manufacturing industry of the national economy. The Three-Year Action Plan for the High-Quality Development of Nuclear Technology Application Industry (2024-2026)”, issued by China Atomic Energy Authority, highlights the immense growth potential in the nuclear technology application industry, noting that it will inject strong momentum into the transformation and upgrading of traditional industries, with direct economic output projected to reach RMB400 billion by 2026. At present, CIRC’s nuclear technology application industry primarily focuses on two tiers, i.e. nuclear technology and nuclear technology products. In the future, it will accelerate its expansion into the third tier, i.e. the applications across various sectors, thereby driving CIRC’s nuclear technology application industry towards a leap forward in “chain-based development”.

面向未來，中國同輻將沿着「延鏈補鏈強鏈、深耕科技創新、強化市場開拓」三大方向，通過三位一體市場營銷體系改革和市場導向的科技創新體系，推動核技術在國民經濟領域更快、更好、更廣的深度融合，全力推動公司高質量倍速發展。

Looking ahead, CIRC will pursue three key directions, i.e. “extending, supplementing and strengthening the industrial chain, deepening scientific and technological innovation, and enhancing market development”, to promote the faster, better and more extensive integration of nuclear technology into the national economy, and to fully drive the Company’s rapid and high-quality development through reforms to its three-in-one marketing system and a market-oriented scientific and technological innovation framework.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

一、 延鏈補鏈強鏈

I. EXTENDING, SUPPLEMENTING AND STRENGTHENING THE INDUSTRIAL CHAIN

（一） 加速推進同位素國產自主可供。充分發揮中核集團同位素生產協同平台作用，推動中核集團內各單位在技術研發、產品研製、成果轉化、產銷協同等方面的深度合作，統籌集團內同位素生產與銷售，着力推進中國同輻進入國際同位素供應第一梯隊。

(I) Accelerating to promote self-sufficiency in the domestic supply of isotopes. CIRC will fully leverage the role as the CNNC's isotope production collaboration platform to promote in-depth cooperation amongst CNNC entities in areas such as technological research and development, product development, commercialization of research outcomes, and coordination between production and sales. It will coordinate isotope production and sales within the Group, with a view to propelling CIRC into the forefront of the international isotope supply sector.

（二） 持續拓展從同位素到核藥、核醫療裝備到核醫學整體解決方案的「核醫療產業鏈」。

(II) Continuously expanding the "nuclear medicine industrial chain", spanning from isotopes to nuclear medicines, and from nuclear medical equipment to comprehensive nuclear medicine solutions.

持續完善以短半衰期藥物生產的網絡化佈局和以長半衰期藥物生產的區域化佈局，加快華北、大灣區、華東、桐城等醫藥基地建設，持續完善醫藥中心佈局，加快建成覆蓋全國95%以上人口的37家醫藥中心網絡。

CIRC will continue to refine its network-based layout for the production of short half-life drugs and its regional layout for the production of long half-life drugs, accelerate the construction of medical bases in North China, the Greater Bay Area, East China and Tongcheng, continue to optimize the layout of pharmaceutical centers, and expedite the establishment of a network of 37 pharmaceutical centers covering more than 95% of the national population.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

深入佈局加速器產業，推進醫用加速器的型譜化、系列化發展，積極佈局核醫學影像設備、新一代伽馬刀、內照射治療一體化解決方案，持續提升臨床應用效果和市場覆蓋範圍，打造完備的內外照射結合的放療裝備產品線；錨定智慧核醫療賽道深耕佈局，以智慧核醫學物聯系統為核心載體，打通「核醫療」全產業鏈條，構建「智慧核醫學系統+核藥+裝備+服務」協同發展模式。

CIRC will expand its presence in the accelerator industry, promoting the standardized and series-based development of medical accelerators, and actively developing integrated solutions for nuclear medicine imaging equipment, next-generation Gamma Knives and brachytherapy. It will continue to enhance clinical outcomes and market coverage, establishing a comprehensive product line of radiotherapy equipment that combines external and internal radiation therapy. It will aim to deeply develop the smart nuclear medical field, using the smart nuclear medicine Internet of Things (IoT) system as its core platform to integrate the entire "nuclear medicine" industrial chain, and establish a model of coordinated development comprising "smart nuclear medicine systems + nuclear medicines + equipment + services".

（三） 持續拓展從同位素到輻射源到含源裝備到檢測業務的「輻射源及應用產業鏈」

(III) Continuously expanding the "radioactive sources and application industrial chain" spanning from isotopes to radioactive sources, to equipment with radioactive source, and to testing services

強化中國同輻放射源研發生產基地投產運營，完善覆蓋低能光子源、中子源、α源、β/γ儀表源等全品類放射源生產體系，形成產品種類超70種、年產能達10萬枚以上的規模化生產能力。同時，加快高端檢測裝備、檢測業務投資佈局，積極挖掘放射源新應用場景，以國家大力發展未來產業為契機，積極推動放射源在深海、深空等領域的應用，着力建成世界一流輻射源及應用技術系統集成供應商。

CIRC will strengthen the commissioning and operation of its radioactive sources R&D and production base, and refine a production system covering the full range of radioactive sources, such as low-energy photon sources, neutron sources, alpha sources and beta/gamma instrument sources, to establish a large-scale production capacity with over 70 product types and an annual output of more than 100,000 units. At the same time, it will accelerate investment and deployment in high-end testing equipment and testing services, actively explore new application scenarios for radioactive sources, and, capitalizing on the nation's vigorous development of future industries, actively promote the application of radioactive sources in fields such as the deep sea and deep space, with a view to establishing itself as a world-class integrated supplier of radioactive sources and application technology system.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

（四） 持續拓展從同位素到輻射源到含源裝備到輻照應用的「輻照應用產業鏈」；

立足大灣區、輻射全中國，全面佈局高端科創產業賽道。加快推動京津冀、長三角等區域輻照中心項目建成投產，確保天津基地於2026年投產，江蘇太倉基地於2028年投產。深耕長三角、環渤海、珠三角等高端醫療器械滅菌市場，優化食品為主的中端市場區域佈局，進一步深化輻照加工、輻照滅菌應用，加速拓展離子交換膜、核級電纜附件等高附加值輻照材料改性應用，充分利用核電站設計單位的內部市場強大優勢，輻射固化板材、高級膜材、金屬卷材等工業生產，並持續開展技術迭代。

(IV) Continuously expanding the "irradiation application industrial chain", spanning from isotopes to radioactive sources, to equipment with radioactive source, and to irradiation application;

CIRC will, based in the Greater Bay Area and reaching across China, fully position itself in the high-end science and technology innovation sector. It will accelerate the completion and commissioning of irradiation center projects in regions such as the Beijing-Tianjin-Hebei region and the Yangtze River Delta, ensuring that the Tianjin base will commence operations in 2026 and the Taicang base in Jiangsu in 2028. It will focus on the high-end medical device sterilization markets in the Yangtze River Delta, the Bohai Rim and the Pearl River Delta, optimize its regional layout in the mid-range market which is primarily food-related, further deepen the application of irradiation processing and irradiation sterilization, accelerate the expansion of high-value-added irradiation material modification such as ion exchange membrane and nuclear-grade cable accessories, and fully leverage the strong advantages of the internal market within nuclear power plant design organizations to spread into industrial production of cured sheet materials, advanced membrane materials and metal coiled materials, while continuously advancing technological iteration.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

（五） 加速佈局從同位素到工業應用「穩定同位素工業應用」產業鏈、加快切入穩定同位素製備、生物應用、高端試劑、核聚變、半導體、量子計算、同位素示蹤等未來產業領域，打造「第二增長曲線」。

(V) Accelerating the development of the industrial chain for "industrial application of stable isotopes", spanning from isotopes to industrial application, CIRC will accelerate its entry into future industrial sectors such as stable isotope production, biological application, high-end reagents, nuclear fusion, semiconductors, quantum computing and isotope tracing, with a view to creating a "second growth curve".

二、 深耕科技創新

II. DEEPENING SCIENTIFIC AND TECHNOLOGICAL INNOVATION

（一） 建立以市場為導向的創新體系。做強中國同輻研究院實體化運作，依托中核集團23家科研院所前沿創新能力，打造集原創技術發掘利用、共性技術研究、高水平成果孵化、產業化落地賦能於一體的創新平台，打通基礎科研到產業應用的「最後一公里」，打造中國同輻第二增長曲線。通過產品定型、工程實現與可靠性驗證，開發出滿足市場需求的商業化產品。

(I) Establishing a market-oriented innovation system. CIRC will strengthen the operational capacity of the CIRC Institute and, drawing on the cutting-edge innovation capabilities of 23 research institutes within CNNC, build an innovation platform that integrates the discovery and utilization of original technologies, research into generic technologies, the incubation of high-caliber research outcomes, and the empowerment of industrialization. This will break through the "last mile" barrier between basic research and industrial application, thereby creating a second growth curve for CIRC. Through product finalization, engineering implementation and reliability verification, we will develop commercial products that meet market demand.

（二） 前瞻性佈局一批科研項目。聚焦6大產業，謀劃實施「產品開發」「關鍵技術」「基礎前瞻」等三類重點科研項目。加速阿爾法核素藥物佈局，加快推進用於乳腺癌、神經內分泌腫瘤、前列腺癌、頭頸部腫瘤等領域新藥上市；加速推進一批核醫療裝備、高端檢測裝備上市。

(II) Proactively planning a series of research projects. CIRC will focus on six major industries and plan and implement three categories of key research projects, i.e. "product development", "key technologies" and "fundamental forward-looking research". It will accelerate the development of alpha-nuclide pharmaceuticals and expedite the market launch of new drugs for breast cancer, neuroendocrine tumors, prostate cancer and head and neck tumors. It will also accelerate the market launch of a range of nuclear medicine equipment and high-end testing equipment.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

三、 強化市場開拓

（一） 深化「三位一體」市場營銷體系改革。加快健全以「品牌推廣、渠道建設、售後服務」為支柱的「三位一體」市場營銷體系，強化市場洞察、產品銷售與推廣、客戶服務和市場管理，打造區域化的品牌推廣中心，從浙江、四川、廣西、山東四省試點逐步推向全國，形成同輻整體市場推廣合力，強化渠道管理能力，提升終端客戶服務能力，讓中國同輻更多的產品和服務賦能人民美好生活。

（二） 加快「走出去」戰略。深化與國際企業同位素及產品領域合作，促進自有產品獲得海外市場准入，加快推進孟加拉BINA農業輻照站、秘魯食品用輻照站及泰國中子輻照實驗室等項目落地實施。全力推動放藥生產線、輻照站、醫學服務項目及含源裝備等國際合作項目出口，為全球提供「核技術應用產業中國方案」。

「十五五」是核技術應用產業發展的戰略機遇期，我們將緊緊圍繞「十五五」規劃目標，統一思想認識、保持戰略定力、強化價值創造，奮力譜寫中國同輻「十五五」高質量發展新篇章，加快建成世界一流核技術應用產品和服務供應集團。

III. ENHANCING MARKET DEVELOPMENT

(I) Deepening the reform of the “three-in-one” marketing system. CIRC will speed up the improvement of a “three-in-one” marketing system underpinned by “brand promotion, channel development and after-sales service”, strengthening market insight, product sales and promotion, customer service and market management, and establishing regional brand promotion centers. Starting from Zhejiang, Sichuan, Guangxi and Shandong, and gradually rolling out the reform nationwide, it will create a cohesive, integrated marketing effort across CIRC, and will strengthen channel management capabilities and enhance end-customer service capabilities, enabling more of CIRC’s products and services to contribute to a better life for the public.

(II) Accelerating the “going out” strategy. CIRC will deepen cooperation with international enterprises in the field of isotopes and related products, facilitate market access for its own products in overseas markets, and expedite the implementation of projects such as the BINA agricultural irradiation station in Bangladesh, the food irradiation station in Peru and the neutron irradiation laboratory in Thailand. CIRC will make every effort to promote the export of international cooperation projects, including radiopharmaceuticals production lines, irradiation stations, medical service projects and equipment with radioactive source, thereby providing the world with “Chinese solution for the nuclear technology application industry”.

The “15th Five-Year Plan” is a strategic opportunity period for the development of the nuclear technology application industry. We will closely focus on the objectives of the “15th Five-Year Plan”, unify our ideology and understanding, maintain our strategic determination, strengthen value creation, make every effort to achieve high-quality development of CIRC in the “15th Five-Year Plan”, and accelerate the establishment of a world-class nuclear technology application products and services supply group.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

主要風險及不確定因素

本集團的財務狀況、經營業績及業務前景可能直接或間接地被若干集團業務的風險和不確定性因素影響。就董事所知及所信，董事認為以下為本集團在最後實際可行日期已確定的主要風險及不確定因素。

營運風險

營運風險指因內部程序、人員或制度不足或缺失，或因外部事件導致之損失風險。管理運營風險之責任基本上由各個功能之分部及部門肩負。本集團之主要功能經由本身之標準運營程序、權限及匯報框架作出指引。管理層將會定期識別及評估主要之營運風險，以便採取適當風險應對。

投資風險

投資風險乃界定為任何某項投資相對其預期回報發生虧損的可能性。投資框架的主要考慮因素為平衡各類投資之風險及回報，因而風險評估乃投資決策過程中的重要一環。本集團已設立適當的授權制度，並會於批准投資前進行詳細分析。本集團之投資項目進度會定期更新，並向董事會匯報。

PRINCIPAL RISKS AND UNCERTAINTIES

The Group's financial condition, results of operations, and business prospects may be affected by a number of risks and uncertainties directly or indirectly pertaining to the Group's businesses. To the best of knowledge and belief of the Directors, the Directors consider that the following are the principal risks and uncertainties identified by the Group as at the Latest Practicable Date.

Operational Risk

Operational risk is the risk of loss resulting from inadequate or failed internal processes, people and systems or from external events. Responsibility for managing operational risks basically rests with every function at divisional and departmental levels. Key functions in the Group are guided by their standard operating procedures, limits of authority and reporting framework. The management will identify and assess key operational exposures regularly so that appropriate risk response can be taken.

Investment Risk

Investment risk can be defined as the likelihood of occurrence of losses relative to the expected return on any particular investment. Key concern of investment framework will be balancing risk and return across different investments, and thus risk assessment is a core aspect of the investment decision process. Proper authorization system has been set up and detailed analysis will be made before approving investments. Regular updates on the progress of the investments of the Group would be submitted to the Board.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

市場風險

市場風險乃因市場競爭使盈利能力受損或影響達成業務目標的能力的風險。本集團管理層對該等風險進行管理即監控，以確保能及時有效採取適當措施。

Market Risk

Market risk is the risk that deteriorates profitability or affects ability to meet business objectives arising from the market competition. The management of the Group manages and monitors these exposures to ensure that appropriate measures are implemented on a timely and effective manner.

利率風險

對於利息敏感型產品及投資，本集團以動態基準分析其利率風險，並考慮適當時透過各種手段以低成本方式管理該風險。

Interest Rate Risk

For interest-sensitive products and investments, the Group analyses the interest rate exposure on a dynamic basis and considers managing this risk in a cost-effective manner when appropriate, through a variety of means.

流動資金風險

流動資金風險即是本集團由於未能取得充足資金或變現資產，在責任到期時未能履約的可能性。管理流動資金風險時，本集團監察現金流量，並維持充足之現金及現金等價物水平，以確保能為本集團營運提供資金及降低現金流量波動之影響。

Liquidity Risk

Liquidity risk is the potential that the Group will be unable to meet its obligations when they fall due because of an inability to obtain adequate funding or liquidate assets. In managing liquidity risk, the Group monitors cash flows and maintains an adequate level of cash and cash equivalents to ensure the ability to finance the Group's operations and reduce the effects of fluctuation in cash flows.

經濟環境

本集團之大部分設施、營運及其營業額均位於及源自中國大陸地區。因此，本集團之經營業績及財務狀況會視乎中國大陸之經濟。中國內地經濟發展如可能出現較負面之情況，其他地區經濟亦可能會惡化。

本集團在中國多處地區亦有不少業務，而集團其中一項增長策略是拓展至新地區。此等地區亦遭受全球經濟放緩之不利影響，若一旦放緩之情況持續，均可能對本集團在該等地區之現有經營及擴展業務至該等地區之計劃，造成不利影響。

Economic Environment

Most of the Group's facilities, operations are located in and its revenue derived from mainland China. The Group's results of operations and financial condition therefore depend on the economy of mainland China. Mainland China's economy may experience negative economic developments, and other regional economies may also deteriorate.

The Group also has significant business across the PRC and one of its growth strategies is to expand into new regions. These regions have also been adversely affected by the global economic slowdown and any continued slowdown may have an adverse effect on the Group's existing operations in, and planned expansion into, these regions.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

財務回顧

自本公司H股於聯交所上市之日以來，本公司一直根據國際財務報告準則編製其財務會計報告。根據聯交所於2010年12月刊發的《有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所諮詢總結》，自2010年12月15日起，於內地註冊成立並在聯交所上市的發行人獲准採用中國企業會計準則編製其財務報表，而經中國財政部及中國證券監督管理委員會認可的內地會計師事務所獲准採用中國註冊會計師審計準則為於內地註冊成立並在聯交所上市的發行人提供審計服務。

鑒於上述安排及中國企業會計準則與國際財務報告準則已基本趨同，並考慮到本公司主要於中國內地開展業務，為提高工作效率，本公司經2026年6月18日召開的2025年度股東會審議批准，自2026年中期開始，採用中國企業會計準則及相關規定編製財務報表。有關詳情請參閱本公司日期為2026年5月27日之公告、2026年5月29日之通函，及2026年6月18日之公告。

FINANCIAL REVIEW

Since the listing of the H shares of the Company on the Stock Exchange, the Company has been preparing its financial accounting reports in accordance with IFRSs. Pursuant to the Consultation Conclusions on Acceptance of Mainland Accounting and Auditing Standards and Mainland Audit Firms for Mainland Incorporated Companies Listed in Hong Kong《有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所諮詢總結》published by the Stock Exchange in December 2010, with effect from 15 December 2010, issuers incorporated in the Mainland and listed on the Stock Exchange are permitted to prepare their financial statements in accordance with the CASBE, and Mainland accounting firms approved by the Ministry of Finance of the PRC and the China Securities Regulatory Commission are permitted to provide audit services to issuers incorporated in the Mainland and listed on the Stock Exchange adopting the China Standards on Auditing for Certified Public Accountants.

In view of the above arrangements and the convergence of the CASBE and IFRSs and taking into account that the Company principally conducts its business in Mainland China, in order to improve operational efficiency, following consideration and approval by the Shareholders at the 2025 annual general meeting held on 18 June 2026, the Company has adopted the CASBE and relevant regulations for the preparation of its financial statements with effect from the 2026 interim period. For further details, please refer to the Company's announcement dated 27 May 2026, the circular dated 29 May 2026, and the announcement dated 18 June 2026.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

營業收入

我們的收益來自五個主要業務分部：(1)核藥；(2)核醫療裝備；(3)輻射源及應用；(4)輻照應用；及(5)其他業務。

截至2026年6月30日止六個月期間，本集團實現收入為人民幣2,993.83百萬元，較上年同期人民幣2,867.90百萬元增加人民幣125.93百萬元，增長4.4%，主要是公司核藥、輻射源及應用和核醫療裝備收入有增長。

Operating Revenue

We derived our revenue mainly from five major business segments: (1) nuclear medicine; (2) nuclear medical equipment; (3) radioactive sources and application; (4) irradiation application; and (5) other businesses.

For the six months ended 30 June 2026, the Group recorded revenue of RMB2,993.83 million, representing an increase of RMB125.93 million or 4.4% from RMB2,867.90 million for the same period last year, mainly due to the growth in revenue from the Company's nuclear medicines, radioactive sources and application, and nuclear medical equipment.

營業成本、毛利及毛利率

截至2026年6月30日止六個月期間，本集團營業成本為人民幣1,513.72百萬元，較上年同期人民幣1,385.18百萬元增加人民幣128.54百萬元，增長9.3%，主要是隨公司核藥、輻射源及應用和核醫療裝備收入增長而增長。

截至2026年6月30日止六個月期間，本集團實現毛利為人民幣1,480.10百萬元，較上年同期人民幣1,482.72百萬元基本持平。本期毛利率為49.4%，較上年同期51.7%下降2.3個百分點，主要是本期收入結構變化。

Operating Cost, Gross Profit and Gross Margin

For the six months ended 30 June 2026, the Group recorded operating cost of RMB1,513.72 million, representing an increase of RMB128.54 million or 9.3% from RMB1,385.18 million for the same period last year, mainly due to the increase resulting from the growth in revenue from the Company's nuclear medicines, radioactive sources and application, and nuclear medical equipment.

For the six months ended 30 June 2026, the Group recorded gross profit of RMB1,480.10 million, which was basically in line with the gross profit of RMB1,482.72 million for the same period last year. The gross margin for the period was 49.4%, representing a decrease of 2.3 percentage points from 51.7% for the same period last year, mainly due to changes in the revenue structure during the period.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

銷售費用

截至2026年6月30日止六個月期間，本集團銷售費用為人民幣528.30百萬元，較上年同期人民幣601.89百萬元減少人民幣73.59百萬元，下降12.2%，主要是公司持續優化銷售模式，改進銷售政策。本期銷售費用佔收入的比重17.6%，較上年同期的21.0%下降3.4個百分點。

Selling Expenses

For the six months ended 30 June 2026, the Group recorded selling expenses of RMB528.30 million, representing a decrease of RMB73.59 million or 12.2% from RMB601.89 million for the same period last year, mainly due to the Company's ongoing efforts to optimize its sales model and refine its sales policies. Selling expenses accounted for 17.6% of revenue during the period, representing a decrease of 3.4 percentage points from 21.0% for the same period last year.

管理費用

截至2026年6月30日止六個月期間，本集團管理費用為人民幣289.87百萬元，較上年同期人民幣297.76百萬元減少人民幣7.89百萬元，下降2.7%。本期管理費用佔收入的比重9.7%，較上年同期的10.4%下降0.7個百分點。

Administrative Expenses

For the six months ended 30 June 2026, the Group recorded administrative expenses of RMB289.87 million, representing a decrease of RMB7.89 million or 2.7% from RMB297.76 million for the same period last year. Administrative expenses accounted for 9.7% of revenue during the period, representing a decrease of 0.7 percentage points from 10.4% for the same period last year.

研發費用

截至2026年6月30日止六個月期間，本集團研發費用為人民幣129.67百萬元，較上年同期人民幣125.56百萬元增加人民幣4.11百萬元，增長3.3%。本期研發費用佔收入的比重4.3%，較上年同期的4.4%下降0.1個百分點。

Research and Development Expenses

For the six months ended 30 June 2026, the Group recorded research and development expenses of RMB129.67 million, representing an increase of RMB4.11 million or 3.3% from RMB125.56 million for the same period last year. Research and development expenses accounted for 4.3% of revenue during the period, representing a decrease of 0.1 percentage points from 4.4% for the same period last year.

財務費用

截至2026年6月30日止六個月期間，本集團財務費用為人民幣37.59百萬元，較上年同期人民幣27.51百萬元增加人民幣10.08百萬元，增長36.7%，主要是本年受匯率波動影響，匯兑損失增加。

Finance Costs

For the six months ended 30 June 2026, the Group recorded finance costs of RMB37.59 million, representing an increase of RMB10.08 million or 36.7% from RMB27.51 million for the same period last year, mainly due to the increase in foreign exchange losses as a result of exchange rate fluctuations during the year.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

投資收益

截至2026年6月30日止六個月期間，本集團投資收益為人民幣14.65百萬元，較上年同期人民幣8.70百萬元增加人民幣5.95百萬元，增長68.4%，主要是本年合營企業利潤有所增長。

Investment Income

For the six months ended 30 June 2026, the Group recorded investment income of RMB14.65 million, representing an increase of RMB5.95 million or 68.4% from RMB8.70 million for the same period last year, mainly due to the increase in profits from joint ventures during the year.

利潤總額

由於以上所述，截至2026年6月30日止六個月期間，本集團利潤總額為人民幣462.44百萬元，較上年同期人民幣415.32百萬元增加人民幣47.12百萬元，增長11.3%。

Total Profit

As a result of the foregoing, the Group's total profit for the six months ended 30 June 2026 amounted to RMB462.44 million, representing an increase of RMB47.12 million or 11.3% from RMB415.32 million for the same period last year.

所得稅費用

截至2026年6月30日止六個月期間，本集團所得稅費用為人民幣130.26百萬元，較上年同期人民幣90.09百萬元增加人民幣40.17百萬元，增長44.6%。

Income Tax Expense

For the six months ended 30 June 2026, the Group recorded income tax expense of RMB130.26 million, representing an increase of RMB40.17 million or 44.6% from RMB90.09 million for the same period last year.

淨利潤

由於以上所述，截至2026年6月30日止六個月期間，本集團淨利潤為人民幣332.17百萬元，較上年同期人民幣325.23百萬元增加人民幣6.94百萬元，增長2.1%。

Net Profit

As a result of the foregoing, the Group's net profit for the six months ended 30 June 2026 amounted to RMB332.17 million, representing an increase of RMB6.94 million or 2.1% from RMB325.23 million for the same period last year.

財務狀況

概覽

截至2026年6月30日，本集團資產總額有所增加，總資產為人民幣16,080.20百萬元，負債總額為人民幣7,732.53百萬元，總權益為人民幣8,347.67百萬元。

FINANCIAL POSITION

Overview

As of 30 June 2026, the total assets of the Group have increased. The total assets, the total liabilities and the total equity were RMB16,080.20 million, RMB7,732.53 million and RMB8,347.67 million, respectively.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

流動資產淨值

截至2026年6月30日，本集團流動資產淨值人民幣4,259.27百萬元，較2025年12月31日增加人民幣214.60百萬元，主要是本年隨着業務開展，應收賬款及存貨均較年初有所增長。

Net Current Assets

As of 30 June 2026, the Group's net current assets were RMB4,259.27 million, representing an increase of RMB214.60 million from those as of 31 December 2025, which was mainly due to the increase in both receivables and inventories compared with those at the beginning of the year as a result of the business development during the year.

經調整淨槓桿比率及速動比率

截至2025年12月31日及截至2026年6月30日，我們的經調整淨槓桿比率（經調整淨債務（計息債務加已建議未計提股息）除以經調整權益（本公司權益總額減已建議未計提股息）分別為34.8%及35.6%。

截至2025年12月31日及截至2026年6月30日，我們的速動比率（同日總流動資產（不包括存貨）除以總流動負債）均為1.5倍。

Adjusted Net Gearing Ratio and Quick Ratio

Our adjusted net gearing ratios (adjusted net debt (interest bearing debt plus unaccrued proposed dividends) divided by adjusted equity (total equity of the Company less unaccrued proposed dividends)) were 34.8% and 35.6% as of 31 December 2025 and 30 June 2026, respectively.

Our quick ratios (total current assets, excluding inventories, divided by total current liabilities as of the same date) were 1.5 times and 1.5 times as of 31 December 2025 and 30 June 2026, respectively.

發行債券

於2024年10月25日，本公司發行人民幣5億元於2027年到期的票面利率2.25%的公司債券（中國同輻股份有限公司2024年面向專業投資者公開發行科技創新公司債券（第一期））。詳情請參閱本公司於2024年10月22日、2024年10月23日及2024年10月25日發佈的公告。

Issuance of Bonds

On 25 October 2024, the Company issued RMB500 million corporate bonds with coupon rate of 2.25% due in 2027 (China Isotope & Radiation Corporation's 2024 Public Offering of Technology Innovation Corporate Bonds to Professional Investors (Phase I)). For details, please refer to the Company's announcements dated 22 October 2024, 23 October 2024 and 25 October 2024.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

銀行貸款及資產抵押

截至2025年12月31日和2026年6月30日，本集團的銀行貸款總額分別為人民幣1,840.82百萬元及人民幣2,056.91百萬元，本集團從中核財務有限責任公司貸款總額分別為人民幣302.81百萬元及人民幣291.38百萬元。

2026年6月30日由於借款產生的資產抵押賬面價值為人民幣278.45百萬元（2025年12月31日：人民幣240.41百萬元），詳情載於附註19。

Bank Loans and Pledge of Assets

As of 31 December 2025 and 30 June 2026, the Group's total bank loans amounted to RMB1,840.82 million and RMB2,056.91 million, respectively. The Group's total loans from CNNC Finance Company Limited amounted to RMB302.81 million and RMB291.38 million, respectively.

As at 30 June 2026, the carrying amount of the pledge of assets arising from the borrowings was RMB278.45 million (31 December 2025: RMB240.41 million), details of which are set out in note 19.

資本支出

我們的資本支出主要包括廠房及設備以及無形資產的增加。報告期內，我們的資本支出為人民幣245.78百萬元。

Capital Expenditures

Our capital expenditures mainly comprise additions to plant and equipment and intangible assets. During the Reporting Period, our capital expenditures were RMB245.78 million.

或有負債

截至2026年6月30日，我們並無任何重大或有負債。

Contingent Liabilities

As of 30 June 2026, we did not have any material contingent liabilities.

外匯及匯率風險

本集團主要在中國經營業務，大部分交易以人民幣結算。本集團涉及匯兑風險的資產和負債及營運中產生的交易，主要與美元、歐元和港幣有關。董事認為本集團的匯率風險不會對本集團的財務產生重大不利影響。報告期內，本集團並無外幣對沖工具。

Foreign Exchange and Exchange Rate Risk

The Group mainly operates in China, and the majority of its transactions are settled in Renminbi. The Group's assets and liabilities subject to foreign exchange risk, as well as transactions arising from its operations, relate primarily to the US dollar, the Euro and the Hong Kong dollar. The Directors consider that the Group's exchange rate risk will not have a material adverse effect on the Group's financial position. During the Reporting Period, the Group did not have any foreign currency hedging instruments.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

信用風險

為盡量減輕信用風險，我們已制定政策以持續監察該等信用風險。於接納任何要求超過一定信貸金額的新客戶前，我們就其信譽進行調查、評估其信貸質素並界定該客戶的信貸限額。我們的個人信貸評估注重客戶的過往支付記錄，並計及特定客戶的信息以及客戶經營所在的經濟環境。

我們通常不要求客戶提供抵押品。因此，我們面臨的信用風險主要受客戶的個人特點而非客戶經營所在行業的影響。重大集中的信用風險主要於我們十分依賴個別客戶時產生。然而，我們將定期評估客戶的信貸及監管客戶信貸條款的遵守情況。由於貿易應收款項及應收票據包括遍布在不同行業及地理區域的大量客戶，故我們認為並無任何重大集中的信用風險。

流動資金風險

我們的政策是定期監察即期及預期流動資金需求，確保維持充足的現金儲備及主要金融機構有充足的承諾資金，以滿足短期及長期的流動資金需求。董事認為，由於我們有充足的貨幣資本撥付營運，故並無重大流動資金風險。

Credit Risk

In order to minimize the credit risk, we have policies in place to monitor the exposures to these credit risks on an ongoing basis. Before accepting any new customer requiring credit over a certain credit amount, we carry out research into their creditability and assess their credit quality and define credit limits for that customer. Our individual credit evaluations focus on the customer's historical payment records, and take into account information specific to the customer as well as pertaining to the economic environment in which the customer operates.

We normally do not require collateral from customers. Therefore, our exposure to credit risk is influenced mainly by the individual characteristics of each customer rather than the industry in which the customer operates. The significant concentration of credit risk primarily arises when we rely heavily on individual customers. We will, however, perform periodic credit evaluation on our customers and monitor the compliance of credit terms by them. We believe we do not have any significant concentration of credit risk as the trade and bill receivables involve a large number of customers across diverse industries and geographical areas.

Liquidity Risk

Our policy is to regularly monitor current and expected liquidity requirements to ensure that we maintain sufficient reserves of cash and adequate commitment funds from major financial institutions to meet both short-term and long-term liquidity requirements. Our Directors believe that there is no significant liquidity risk, as we have sufficient monetary capital to fund our operations.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

股息政策

本公司股息政策概述如下：

本公司分配當年稅後利潤時，應當提取利潤的百分之十列入本公司法定公積金。本公司法定公積金累計額為本公司註冊資本的百分之五十以上的，可以不再提取。本公司的法定公積金不足以彌補以前年度虧損的，在依照前述規定提取法定公積金之前，應當先用當年利潤彌補虧損。本公司從稅後利潤中提取法定公積金後，經本公司股東會決議，還可以從稅後利潤中提取任意公積金。本公司彌補虧損和提取公積金後所餘稅後利潤，為可供股東分配的利潤，由本公司根據本公司股東會決議按股東持有的股份比例分配。本公司股東會違反前述規定，在本公司彌補虧損和提取法定公積金之前向股東分配利潤的，股東必須將違反規定分配的利潤退還本公司。本公司持有的本公司股份不參與分配利潤。

DIVIDEND POLICY

The dividend policy of the Company is summarized as below:

In distributing the profit after tax of the current year, the Company shall allocate 10% of its profit into its statutory reserve fund. When the aggregate amount of the statutory reserve fund of Company is more than 50% of its registered capital, further appropriations are not required. Where the statutory reserve fund of the Company is insufficient to make up for the losses of the previous year, the profits of the current year shall be used to make up for such losses before making allocation to its statutory reserve fund in accordance with the aforementioned. After allocation of its profits after tax to its statutory reserve fund, the Company may, subject to the approval of the shareholders of the Company at the shareholders' general meeting allocate its profits after tax to its discretionary reserve fund. After making up for the losses and making allocations to the reserve fund, any remaining profits after tax shall be distributed by the Company to the shareholders of the Company in proportion to their respective shareholdings according to the resolution adopted at the shareholders' general meeting of the Company. If the shareholders' general meeting of the Company has, in violation of the provision of the aforementioned, distributed profits to the shareholders of the Company before the Company has made up for its losses and made allocations to its statutory reserve fund, the shareholders of the Company shall return to the Company the profit distributed in violation of the provision. The Company's shares held by the Company are not entitled to any profit distribution.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

本公司採取現金或股票分配股利。

The Company may distribute dividends in the form of cash or shares.

本公司內資股股東的股息以人民幣宣派和支付，而H股股東的股息以人民幣宣派，港幣支付。人民幣與港幣兑換牌價為股息宣派日（含當日）前五個工作日中國人民銀行公佈的港元兑人民幣的匯率中間價的算術平均值。本公司的利潤分配具體方案由董事會根據相關法律法規和公司經營狀況擬定，本公司獨立董事發表意見，由本公司股東會審議決定。本公司股東會通過利潤分配提案的，本公司將在有關股東會結束後兩個月內實施具體方案。

Dividends are declared and paid in RMB to holders of domestic shares of the Company, whereas dividends payable to holders of H shares will be declared in RMB and payable in Hong Kong dollars. Exchange rate between RMB and Hong Kong dollar will be the arithmetic mean of the median of the exchange rates of Hong Kong dollars against RMB as quoted by the People's Bank of China for the five business days preceding the date of the declaration of dividend (inclusive). The Company's specific profit distribution proposal will be formulated by the Board in accordance with the relevant laws and regulations and the Company's operating conditions, based on the opinions of the Company's independent Directors, and will be considered and decided by general meeting of the Company. In the event that a profit distribution proposal is approved at the general meeting of the Company, the Company will implement the specific plan within two months after the conclusion of the relevant general meeting.

董事會於股東會建議向本公司股東（「股東」）宣派現金股息時，宣派任何股息及股息金額的決定將取決於（其中包括）以下各項：

- 我們的經營業績及現金流量；
- 我們的財務狀況；
- 整體業績狀況；
- 我們的未來前景；
- 有關我們派付股息的法定、監管及合同限制；及
- 我們董事會認為相關的其他因素。

When the Board recommends the declaration of cash dividends to shareholders of the Company (the "Shareholder(s)") at a general meeting, the decision to declare any dividends and the amount of dividends will depend on, among other things:

- our results of operations and cash flows;
- our financial position;
- overall performance;
- our future prospects;
- statutory, regulatory and contractual restrictions on the payment of dividends by us; and
- other factors that the Board deems relevant.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

中期派息

董事會議決向股東建議宣派截至2026年6月30日止六個月期間中期股息（「2026年中期股息」），每股派發現金股息人民幣0.0994元（含税）予於2026年10月12日（星期一）名列本公司股東名冊上之股東，共派發現金股息人民幣31,795,565.06元（含税）。預期2026年中期股息將於2026年11月27日前派付，內資股股東的股息以人民幣宣派和支付，而H股股東的股息以人民幣宣派，港幣支付。人民幣與港幣兑換牌價為股息宣派日（含當日）前五個工作日中國人民銀行公佈的港元兑人民幣的匯率中間價的算術平均值。上述股息分派預案須待股東於臨時股東會審議批准後方可實施。有關股息派發詳情，將於臨時股東會舉行後公佈。

根據《中國企業所得税法》及其實施條例（於2008年1月1日生效）以及其他相關規則，本公司向名列本公司股東名冊的非居民企業股東派發2026年中期股息前須預扣10%的企業所得税。任何以非個人登記股東名義，包括以香港中央結算（代理人）有限公司、其他代理人、受託人或其他團體及組織名義登記的H股皆被視為非居民企業股東所持的股份，因此將須預扣企業所得税。

Interim Dividend

The Board resolved to declare an interim cash dividend of RMB0.0994 per Share (inclusive of tax) for the six months ended 30 June 2026 (the "2026 Interim Dividend") to Shareholders whose names appear on the register of members of the Company on Monday, 12 October 2026, with a total cash dividend to be distributed of RMB31,795,565.06 (inclusive of tax). The 2026 Interim Dividend is expected to be declared and paid in RMB to holders of Domestic Shares and, whereas dividends payable to holders of H shares will be declared in RMB and payable in Hong Kong dollars before 27 November 2026. Exchange rate between RMB and Hong Kong dollar will be the arithmetic mean of the median of the exchange rates of Hong Kong dollars against RMB as quoted by the People's Bank of China for the five business days preceding the date of the declaration of dividend (inclusive). The above dividend distribution proposal is subject to the review and approval by Shareholders at the EGM. Details of the dividend distribution will be published after the EGM.

According to the Enterprise Income Tax Law of the PRC and its implementing rules, which came into effect on 1 January 2008, and other relevant rules, the Company is required to withhold 10% enterprise income tax before distributing the 2026 Interim Dividend to non-resident enterprise Shareholders whose names appear on the register of members of the Company. Any H Shares registered in the name of non-individual registered Shareholders, including but not limited to HKSCC Nominees Limited, other nominees, trustees or other groups and organizations, will be treated as being held by non-resident enterprise Shareholders and therefore will be subject to the withholding of enterprise income tax.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

根據聯交所於2011年7月4日向發行人發佈的《有關香港居民就內地企業派發股息的稅務安排》的函件以及國家稅務總局於2011年6月28日發佈的國稅函[2011]348號以及相關法律及法規，倘個人H股持有人身為香港或澳門居民或其居住國已與中國訂立稅收協議規定股息稅率為10%，本公司將按10%的稅率代表該等股東代扣代繳個人所得稅。倘個人H股持有人為已與中國訂立稅收協議（規定股息稅率低於10%）的國家的居民，本公司將按10%的稅率代表該等股東代扣代繳個人所得稅。於該情況下，倘相關股東希望退回額外扣繳的金額，本公司將申請協議的優惠稅收待遇，惟須向本公司之香港H股證券登記處香港中央證券登記有限公司提交適用稅收協議通知規定的數據。倘個人H股持有人的居住國與中國訂立稅收協議規定股息稅率高於10%但低於20%，本公司將按相關稅收協議規定的實際稅率代扣代繳個人所得稅。倘個人H股持有人的居住國與中國訂立稅收協議規定股息稅率為20%，或其居住國並無與中國訂立任何稅收協議或於任何其他情形下，本公司將按20%的稅率代表該等股東代扣代繳個人所得稅。本公司對於任何逾期未能確立股東稅務身份或稅收待遇或確立不准所引致之任何索償或對稅收預扣之任何爭議概不承擔任何責任，且一律不予受理。建議股東就彼等持有及出售H股所涉中國、香港及其他稅務影響諮詢彼等的稅務顧問。

According to the letter titled the Tax arrangements on dividends paid to Hong Kong residents by mainland companies issued by the Stock Exchange to the issuers on 4 July 2011 and a circular (Guo Shui Han [2011] No. 348) issued by the State Administration of Taxation on 28 June 2011, and relevant laws and regulations, if individual holders of H Shares are residents of Hong Kong or Macau or countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders. If individual holders of H Shares are residents of countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of less than 10%, the Company will nonetheless withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders. In such a case, if the relevant Shareholders would like a refund of the additional amount withheld, the Company will apply for the agreed preferential tax treatment provided that information required by the applicable tax treaty notice(s) is submitted to the Company's H Share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited. If individual holders of H Shares are residents of countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of more than 10% but less than 20%, the Company will withhold and pay individual income tax at the actual tax rate stipulated in the relevant tax treaty. If individual holders of H Shares are residents of countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 20%, or countries which have not entered into any tax treaty with the PRC, or under any other circumstances, the Company will withhold and pay individual income tax at the rate of 20% on behalf of such Shareholders. The Company assumes no responsibility and will not entertain any claim arising from any delay in, or inaccurate determination of, the tax status or tax treatment of Shareholders or any dispute over tax(es) withheld. Shareholders are recommended to consult their tax advisers regarding the PRC, Hong Kong and other tax effects involved in their holding and disposal of H Shares.

本公司對於任何逾期未確立股東稅務身份或稅收待遇或確立不准所引致之任何索償或對稅收預扣之任何爭議概不承擔任何責任，且一律不予受理。建議股東就彼等持有及出售H股所涉及的中國、香港及其他稅務影響諮詢彼等的稅務顧問。

The Company assumes no responsibility and will not entertain any claim arising from any delay in, or inaccurate determination of, the tax status or tax treatment of Shareholders or any dispute over tax(es) withheld. Shareholders are recommended to consult their tax advisers regarding the PRC, Hong Kong and other tax effects involved in their holding and disposal of H Shares.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

暫停辦理過戶登記

本公司擬於2026年9月29日（星期二）召開臨時股東會。分別於自2026年9月22日（星期二）至2026年9月29日（星期二）止期間（包括首尾兩日）及自2026年10月7日（星期三）至2026年10月12日（星期一）止期間（包括首尾兩日）暫停辦理股份過戶登記手續。於2026年9月29日（星期二）（記錄日）名列本公司股東名冊的股東將有權出席臨時股東會並可於會上投票。於2026年10月12日（星期一）名列本公司股東名冊的股東將有權收取2026年中期股息。為符合出席臨時股東會並於會上投票的股東資格，股東須於2026年9月21日（星期一）下午四時三十分前，將股份過戶文件送交本公司H股股份過戶登記處香港中央證券登記有限公司（地址為香港灣仔皇后大道東183號合和中心17樓1712-1716號舖）（就H股股東而言），或本公司之註冊辦事處（地址為中國海淀區廠窪中街66號）（就內資股股東而言）。為符合收取2026年中期股息（待股東於臨時股東會上批准）的股東資格，股東須於2026年10月6日（星期二）下午四時三十分前，將股份過戶文件送交本公司H股股份過戶登記處（地址見上述）（就H股股東而言），或本公司之註冊辦事處（地址見上述）（就內資股股東而言）。

Closure of Register Of Members

The Company will hold the EGM on Tuesday, 29 September 2026. The register of members of the Company will be closed from Tuesday, 22 September 2026 to Tuesday, 29 September 2026 (both dates inclusive) and from Wednesday, 7 October 2026 to Monday, 12 October 2026 (both dates inclusive). Shareholders whose names appear on the register of members of the Company on Tuesday, 29 September 2026, being the record date, will be entitled to attend and vote at the EGM. Shareholders whose names appear on the register of members of the Company on Monday, 12 October 2026 will be entitled to receive the 2026 Interim Dividend. For the purpose of being qualified as Shareholders to attend and vote at the EGM, Shareholders of the Company must lodge all transfers documents with the Company's H Share Registrar, Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong (for holders of H Shares) or the Company's registered office in No. 66 Changwa Middle Street, Haidian District, Beijing, China (for holders of Domestic Shares) for registration no later than 4:30 p.m. on Monday, 21 September 2026. For the purpose of being qualified as Shareholders to receive the 2026 Interim Dividend (subject to the approval by Shareholders at the EGM), Shareholders of the Company must lodge all transfers documents with the Company's H Share Registrar (see the address above) (for holders of H Shares) or the Company's registered office (see the address above) (for holders of Domestic Shares) for registration no later than 4:30 p.m. on Tuesday, 6 October 2026.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

無重大不利變動

董事已確認，截至2026年6月30日，我們的財務及經營狀況或前景概無重大不利變動。

NO MATERIAL ADVERSE CHANGE

The Directors have confirmed that there was no material adverse change in our financial and trading position or prospects as of 30 June 2026.

報告期後事項

除上述已披露者外，本公司自報告期後直至最後實際可行日期概無發生重大事項須予披露。

SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Save as disclosed above, there were no significant events to be disclosed after the Reporting Period to the Latest Practicable Date.

首次公開發售所得款項用途

於2018年7月6日，本公司H股於聯交所主板上市（股份代號：1763），根據發售價每股H股21.60港元計算，經行使部分超額配發權（100股），扣除全球發售相關承銷佣金及其他估計開支後，本集團收取的全球發售所得款項淨額約為16.9億港元。於2026年6月30日，流動資產約人民幣268.1百萬元已動用，及約人民幣536.1百萬元用於選擇性併購。

本集團已按照本公司日期為2018年6月22日的招股章程及本公司日期為2019年3月29日及2019年9月20日的公告披露的擬定用途逐步動用全球發售所得款項淨額。根據《上市規則》附錄D2之第11(8)段的要求，所得款項用途更新，以提供2026年中期首次公開發售所得款項用途（其中包括悉數動用剩餘金額的預期時間），載列如下：

USE OF PROCEEDS FROM THE INITIAL PUBLIC OFFERING

On 6 July 2018, H shares of the Company became listed on the Main Board of the Stock Exchange (stock code: 1763). Based on the offer price of HKD21.60 per H share and upon the partial exercise of the over-allotment option (100 shares), the net proceeds that the Group received from the Global Offering were approximately HKD1,690.0 million after deduction of the underwriting commissions and other estimated expenses in relation to the Global Offering. As at 30 June 2026, current assets of approximately RMB268.1 million were used and approximately RMB536.1 million was used in selective mergers and acquisitions.

The Group has utilised the net proceeds from the Global Offering in accordance with the intended use disclosed in the prospectus of the Company dated 22 June 2018 and the announcements of the Company dated 29 March 2019 and 20 September 2019. In accordance with the requirements of paragraph 11(8) of Appendix D2 of the Listing Rules, the use of proceeds will be updated to provide the use of proceeds from the initial public offering for mid-2026 (including the expected timeline of full utilisation of the balance), which is set out below:

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

人民幣百萬元 RMB in million

用途 Use		所得款項淨額的初始分配 Initial Allocation of the net proceeds	所得款項淨額的經修訂分配 Revised Allocation of the net proceeds	截至2018年12月31日已動用金額 Amount Utilised as of 31 December 2018	截至2019年12月31日已動用金額 Amount Utilised as of 31 December 2019	截至2020年12月31日已動用金額 Amount Utilised as of 31 December 2020	截至2021年12月31日已動用金額 Amount Utilised as of 31 December 2021	截至2022年12月31日已動用金額 Amount Utilised as of 31 December 2022	截至2023年12月31日已動用金額 Amount Utilised as of 31 December 2023	截至2024年12月31日已動用金額 Amount Utilised as of 31 December 2024	截至2025年12月31日已動用金額 Amount Utilised as of 31 December 2025	截至2026年6月30日剩餘金額 Balance as of 30 June 2026	悉數動用剩餘金額的預期時間 Expected time of full utilisation of balance
投資顯像診斷及治療用放射性藥品生產及研發基地	Investment in imaging diagnostic and therapeutic radiopharmaceuticals manufacturing and research and development bases	597.3	460.0	0.0	29.5	200.0	251.5	427.0	459.3	460.0	460.0	0.0	
建立生產及分銷附屬公司	Establishment of production and distribution subsidiaries	67.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
建立新生產設施	Establishment of new production facilities	84.5	50.0	0.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	
投資研發多種顯像診斷及治療用放射性藥品、放射源產品的原材料、醫用放射性同位素及尿素呼氣試驗產品及相關原材料	Investment in the research and development of various imaging diagnostic and therapeutic radiopharmaceuticals, raw materials of radioactive source products, medical radioisotopes, and UBT products and related raw materials	253.6	118.3	0.0	76.6	101.2	105.4	105.5	105.5	105.5	105.5	12.8	2026 In 2026
投資／選擇性（合併）收購	Investments/selective (mergers) acquisitions	286.5	536.1	51.4	529.9	536.1	536.1	536.1	536.1	536.1	536.1	0.0	
營運資金及一般企業用途	Working capital and general corporate purposes	143.3	268.1	71.7	232.5	268.1	268.1	268.1	268.1	268.1	268.1	0.0	
合計	Total	1,432.5	1,432.5	123.1	918.5	1,155.4	1,211.1	1,386.7	1,419.0	1,419.7	1,419.7	12.8	

註： 所得款項用途中投資研發因部份新開展的研發項目正在籌劃中，投資研發款項的實際使用時間與預期使用時間可能存在差異；投資研發款項具體使用時間以項目實際使用時間為準，本公司會根據項目進展，按照相關規定履行披露義務。

Note: The investment in the research and development in the use of proceeds is under preparation due to certain research and development projects to be newly launched. There may be differences between the actual and expected timeline for utilising the proceeds for investment in research and development. The specific timeline of utilisation of the proceeds for the investment in the research and development is subject to the actual timeline of utilisation of the projects. The Company will fulfill the disclosure obligations in accordance with the relevant requirements according to the progress of the projects.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

僱員及薪酬政策（人力資源部）

於2026年6月30日，本集團共聘用3,655名僱員（於2025年6月30日：3,361名）。截至2026年6月30日，員工成本約為人民幣529.7百萬元（截至2025年6月30日止六個月：人民幣519.7百萬元）。本集團的薪酬政策旨在激勵及挽留優秀員工，以實現本集團的長期企業目標及宗旨。本集團的僱員薪酬政策乃經考慮行業的整體薪資狀況及僱員績效等因素予以釐定。管理層定期檢討本集團的僱員薪酬政策及安排。

我們向僱員提供薪酬及花紅以及僱員福利，包括僱員退休福利計劃、醫療及工傷保險計劃及住房公積金計劃。我們於中國的僱員受到中國當地慣例及法規所規定的強制性社會保障計劃（基本上為定額供款計劃）保障。

我們向全體僱員提供培訓，使僱員具備所需技能，以充分履行其職責，並提供機會實現其個人事業目標及期望。我們亦承諾向個別僱員提供管理及領導培訓，該培訓將可提升我們的能力以達致我們的目標、使命及增長目標。我們了解到發展個人事業的重要性，有助僱員全面發展潛能。在職培訓及正式培訓課程可有助提供發展機會。重要性，有助僱員全面發展潛能。在職培訓及正式培訓課程可有助提供發展機會。

EMPLOYEES AND REMUNERATION POLICY (HUMAN RESOURCES DEPARTMENT)

The Group had a total of 3,655 (as at 30 June 2025: 3,361) employees as at 30 June 2026. As of 30 June 2026, our staff costs were approximately RMB529.7 million (for the six months ended 30 June 2025: RMB519.7 million). The remuneration policy of the Group is to motivate and retain excellent staff so as to realize the long-term enterprise goals and objectives of the Group. The employee remuneration policy of the Group is determined after taking into account the overall salary level in the industry, employees' performance and other factors. The management regularly reviews the employee remuneration policy and arrangement of the Group.

We provide our employees with salaries and bonuses, as well as employee benefits, including employee retirement benefit schemes, medical and vocational injury insurance schemes and housing provident fund schemes. Our employees located in China are covered by the mandatory social security schemes defined by PRC local practice and regulations, which are essentially defined contribution schemes.

We provide training to all of our employees to have them equipped with the necessary skills to perform their jobs competently and to give them the opportunities to realize their personal career goals and aspirations. We are also committed to providing individuals with management and leadership training that will improve our capability to achieve our vision, mission and growth objectives. We realize the importance of developing individual career paths that will help employees develop their full potential. Development opportunities are provided as a result of on-the-job training and formal training programs.

管理層討論及分析（續）
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

對沖活動

報告期內，本集團並無就外匯風險或利率風險訂立任何對沖交易。

HEDGING ACTIVITIES

During the Reporting Period, the Group had not entered into any hedging transaction in relation to foreign exchange risks or interest risks.

附屬公司、聯營公司和合資公司重大收購和出售

2026年3月19日，中國同輻附屬公司成都中核高通同位素股份有限公司簽署《股權轉讓協議》，收購湖南滙豐工程檢測有限公司51%股權。該等交易之對手方為湖南滙豐工程檢測有限公司自然人股東，均為本公司之獨立第三方。該等交易根據上市規則計算的適用各項百分比率均低於5%，不構成須予披露的交易。

除以上披露者外，於報告期內，本公司並無附屬公司、聯營公司和合資公司的收購和出售。

MAJOR ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

On 19 March 2026, Chengdu Gaotong Isotope Co., Ltd., a subsidiary of CIRC, signed an Equity Transfer Agreement to acquire a 51% equity in Hunan Huifeng Engineering Detection Co., Ltd. The counterparties to the transaction were natural person shareholders of Hunan Huifeng Engineering Detection Co., Ltd., all of whom were independent third parties of the Company. The applicable percentage ratios in respect of the transaction, calculated in accordance with the Listing Rules, were all below 5% and did not constitute discloseable transactions.

Save as disclosed above, the Company did not have any acquisition or disposal of subsidiaries, associates or joint ventures during the Reporting Period.

重大投資或資本資產的未來計劃

本集團將積極發掘境內外之投資機會，以增加其收入來源，此可能或可能不包括本集團進行之任何資產及／或業務收購或出售。任何有關計劃將遵守《上市規則》之適用規定（倘適用）。

於本報告日期，本公司並無具體的重大投資或購入資本資產的未來計劃。

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

The Group will actively explore investment opportunities in and outside the PRC to diversify its source of income, which may or may not include any acquisition or disposal of assets and/or business by the Group. Any such plans will comply with the applicable requirements under the Listing Rules (where appropriate).

As at the date of this report, the Company had no specific future plans to make material investments or acquire capital assets.

承董事會命
中國同輻股份有限公司
董事長
肖亞飛

中國北京，2026年8月28日

By order of the Board
China Isotope & Radiation Corporation
Chairman
Xiao Yafei

Beijing, the PRC, 28 August 2026

企業管治報告及其他資料
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION

本公司已採納並採用《上市規則》附錄C1《企業管治守則》所載的原則及守則條文。報告期內，本公司一直遵守《企業管治守則》所載所有適用的守則條文。本集團始終致力於提升企業管治水平，視企業管治為本公司股東創造價值不可或缺的一部份，本集團參照《上市規則》附錄C1所載《企業管治守則》的守則條文，建立了由本公司股東會、董事會及高級管理層有效制衡、獨立運作的現代公司治理架構。本公司亦採納《企業管治守則》作為本公司的企業管治常規。

The Company has adopted and applied the principles and code provisions of the Corporate Governance Code set out in Appendix C1 to the Listing Rules. During the Reporting Period, the Company has complied with all applicable code provisions set out in the Corporate Governance Code. The Group has always been committed to enhancing its corporate governance level and deems the corporate governance as an integral part of the value created for shareholders of the Company. The Group has, with reference to the code provisions of the Corporate Governance Code set out in Appendix C1 to the Listing Rules, established a modern corporate governance structure effectively balanced and independently operated by the general meetings, the Board and senior management of the Company. The Company has also adopted the Corporate Governance Code as the corporate governance practices of the Company.

遵守證券交易標準守則

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS

本集團已採納一套標準不低於《上市規則》附錄C3所載《上市發行人董事進行證券交易的標準守則》(「《標準守則》」)的守則(「《自定義守則》」)，作為本公司所有董事及有關僱員進行證券交易的行為守則。

The Group has adopted a set of codes (the "Customized Code") with standards no less favourable than that of the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix C3 of the Listing Rules as its own code of conduct regarding securities transaction by all Directors and the relevant employees of the Company.

在向所有董事作出特定查詢後，所有董事均確認：於報告期內，各董事均已嚴格遵守《自定義守則》所訂之標準。本公司亦沒有發現有關僱員違反《自定義守則》。

Having made specific enquiries to the Directors, all Directors confirmed that they had complied strictly with the required standards as set out in the Customized Code during the Reporting Period. The Company was also not aware of any incidents of non-compliance with the Customized Code by any employee.

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

獨立非執行董事

本公司已根據《上市規則》的規定委任足夠數目、並具備適當的專業資格、或具備適當的會計或相關財務管理專長的獨立非執行董事。截至最後實際可行日期，本公司共委任四名獨立非執行董事，分別為潘昭國先生、陳景善女士、盧闖先生及安鋭先生。

INDEPENDENT NON-EXECUTIVE DIRECTORS

The Company has appointed a sufficient number of independent non-executive Directors, who have appropriate professional qualifications, or appropriate accounting or related financial management expertise in accordance with the requirements of the Listing Rules. As of the Latest Practicable Date, the Company appointed a total of four independent non-executive Directors, including Mr. Poon Chiu Kwok, Ms. Chen Jingshan, Mr. Lu Chuang and Mr. An Rui.

審計與風險管理委員會

截至最後實際可行日期，本公司的審計與風險管理委員會（「審計與風險管理委員會」）由兩名獨立非執行董事及一名非執行董事組成，包括潘昭國先生（主席）、盧闖先生及陳贊先生，其職權範圍乃符合《上市規則》的規定。

審計與風險管理委員會已考慮及審閱本集團所採納的會計原則及慣例，並已與管理層討論有關內部控制及財務報告事宜，包括審閱本集團截至2026年6月30日止六個月的未經審核簡明合併中期財務業績。

於2026年8月28日，審計與風險管理委員會已審閱並確認本集團截至2026年6月30日止六個月的中期業績公告、2026年中期報告以及按照《中國會計準則》編製的截至2026年6月30日止六個月的未經審核簡明合併中期財務資料。

AUDIT AND RISK MANAGEMENT COMMITTEE

As of the Latest Practicable Date, the audit and risk management committee of the Company (the "Audit and Risk Management Committee") consists of two independent non-executive Directors and one non-executive Director, namely Mr. Poon Chiu Kwok (chairman), Mr. Lu Chuang and Mr. Chen Zan, and its terms of reference comply with the requirements of the Listing Rules.

The Audit and Risk Management Committee has considered and reviewed the accounting principles and practices adopted by the Group and has discussed the relevant internal control and financial reporting matters with the management, including reviewing the unaudited condensed consolidated interim financial results of the Group for the six months ended 30 June 2026.

On 28 August 2026, the Audit and Risk Management Committee reviewed and confirmed the interim results announcement of the Group for the six months ended 30 June 2026, the 2026 interim report and the unaudited condensed consolidated interim financial information for the six months ended 30 June 2026 prepared in accordance with the China Accounting Standards.

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

股本

截至2026年6月30日，本公司股本總數為人民幣319,874,900元，分為每股面值人民幣1.00元的79,968,800股H股及239,906,100股內資股。本公司股本於報告期內未發生變動。

SHARE CAPITAL

As of 30 June 2026, the share capital of the Company totalled RMB319,874,900, divided into 79,968,800 H Shares and 239,906,100 Domestic Shares of RMB1.00 each. The Company's share capital has not changed during the Reporting Period.

董事及最高行政人員在股份、相關股份及債權證中擁有的權益及淡倉

截至2026年6月30日，本公司董事及最高行政人員未持有(a)根據《證券及期貨條例》第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例的有關條文被假設或視為擁有的權益及淡倉）；或(b)根據《證券及期貨條例》第352條須登記於該條所指登記冊的權益及淡倉；或(c)根據標準守則須知會本公司及聯交所的權益及淡倉。

INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVE IN SHARES, UNDERLYING SHARES AND DEBENTURES

As of 30 June 2026, none of the Directors and chief executive of the Company had interests and short positions (a) which will have to be notified to our Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which are taken or deemed to have under such provisions of SFO); or (b) which will be required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein; or (c) which will be required to be notified to our Company and the Stock Exchange pursuant to the Model Code.

主要股東及其他人士擁有股份和相關股份的權益及淡倉

主要股東於股份及相關股份的權益及淡倉

根據本公司所知，截至2026年6月30日，除本公司董事及最高行政人員外，下列人士於本公司的股份或相關股份中擁有根據《證券及期貨條例》第XV部第2及第3分部須向本公司及聯交所披露或根據《證券及期貨條例》第336條本公司須存置的登記冊所記錄的權益或淡倉，或直接或間接擁有本公司面值5%或以上任何類別股本：

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

Substantial Shareholders' Interests and Short Positions in Shares and Underlying Shares

To the best knowledge of the Company, as of 30 June 2026, the following persons (other than the Directors and chief executive of the Company) had interests or short positions in the Shares or underlying Shares of our Company which are required to be disclosed to our Company and the Stock Exchange pursuant to the provisions of Divisions 2 and 3 of Part XV of the SFO, or interests or short positions which are required to be entered in the register pursuant to Section 336 of SFO, or, directly or indirectly, be interested in 5% or more of the nominal value of any class of our share capital:

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

股東 Shareholder	股份類別 Class of Shares	權益性質 Nature of interest	持有股數 Number of Shares held	在相關類別股份所佔股權的概約百分比(%) Approximate percentage of shareholding in the relevant class of Shares (%)	在本公司全部股本中所佔股權的概約百分比(%) Approximate percentage of shareholding in the total share capital of our Company (%)
中核集團[1] CNNC[1]	內資股 Domestic Shares	受控制法團權益 Interest of controlled corporation	236,150,233(L) 236,150,233(L)	98.43(L) 98.43(L)	73.83 73.83
原子能院[1] CIAE[1]	內資股 Domestic Shares	實益擁有人 Beneficial owner	58,534,835(L) 58,534,835(L)	24.40(L) 24.40(L)	18.30 18.30
核動力院[1] NPIC[1]	內資股 Domestic Shares	實益擁有人 Beneficial owner	46,994,835(L) 46,994,835(L)	19.59(L) 19.59(L)	14.69 14.69
中核基金[1] CNNC Fund[1]	內資股 Domestic Shares	實益擁有人 Beneficial owner	18,779,342(L) 18,779,342(L)	7.83(L) 7.83(L)	5.87 5.87
上海實業(集團)有限公司(「**上實集團**」)[2] Shanghai Industrial Investment (Holdings) Company Limited ("**SIIC**") [2]	H股 H Shares	受控制法團權益 Interest of controlled corporation	8,906,400(L) 8,906,400(L)	11.14(L) 11.14(L)	2.78 2.78
Shanghai Industrial Investment Treasury Company Limited[2]	H股	受控制法團權益	8,906,400(L)	11.14(L)	2.78
Shanghai Industrial Investment Treasury Company Limited[2]	H Shares	Interest of controlled corporation	8,906,400(L)	11.14(L)	2.78

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

股東 Shareholder	股份類別 Class of Shares	權益性質 Nature of interest	持有股數 Number of Shares held	在相關類別股份所佔股權的概約百分比(%) Approximate percentage of shareholding in the relevant class of Shares (%)	在本公司全部股本中所佔股權的概約百分比(%) Approximate percentage of shareholding in the total share capital of our Company (%)
Shanghai Investment Holdings Limited[2]	H股	受控制法團權益	8,906,400(L)	11.14(L)	2.78
Shanghai Investment Holdings Limited[2]	H Shares	Interest of controlled corporation	8,906,400(L)	11.14(L)	2.78
上海實業控股有限公司(「**上實控股**」)[2]	H股	受控制法團權益	8,906,400(L)	11.14(L)	2.78
Shanghai Industrial Holdings Limited ("**SIHL**")[2]	H Shares	Interest of controlled corporation	8,906,400(L)	11.14(L)	2.78
S.I. Infrastructure (Holdings) Limited[2]	H股	受控制法團權益	8,906,400(L)	11.14(L)	2.78
S.I. Infrastructure (Holdings) Limited[2]	H Shares	Interest of controlled corporation	8,906,400(L)	11.14(L)	2.78
通程控股有限公司(「**通程**」)[2]	H股	實益擁有人	8,906,400(L)	11.14(L)	2.78
Sure Advance Holdings Limited ("**Sure Advance**")[2]	H Shares	Beneficial owner	8,906,400(L)	11.14(L)	2.78
Lianwen Ltd[3]	H股	實益擁有人	14,309,800(L)	17.89(L)	4.47
Lianwen Ltd[3]	H Shares	Beneficial owner	14,309,800(L)	17.89(L)	4.47
李洪波[3]	H股	受控制法團權益	16,809,800(L)	21.02(L)	5.26
Li Hongbo[3]	H Shares	Interest of controlled corporation	16,809,800(L)	21.02(L)	5.26

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

附註：

1. 原子能院及核動力院均為中核集團控制及管理的事業單位，且持有58,534,835股內資股及46,994,835股內資股，分別佔本公司內資股本約24.40%及19.59%。中核基金為中核集團的非全資附屬公司，且持有18,779,342股內資股，佔本公司內資股本的約7.83%。中核四0四為中核集團的全資附屬公司，持有3,755,868股內資股，佔本公司內資股本約1.57%。根據證券及期貨條例，中核集團被視為於原子能院、核動力院、中核基金、中核四0四所持的內資股中擁有權益，合共佔本公司內資股本約98.43%。

2. 根據證券及期貨條例，上實集團被視為於其控股附屬公司通程所持的8,906,400股H股中擁有權益。上實集團持有Shanghai Industrial Investment Treasury Company Limited的100%股權，而Shanghai Industrial Investment Treasury Company Limited直接持有Shanghai Investment Holdings Limited的100%股權，而Shanghai Investment Holdings Limited持有上實控股約55.13%股權。上實控股直接持有S.I. Infrastructure (Holdings) Limited的100%股權，而S.I. Infrastructure (Holdings) Limited直接持有通程的100%股權。

3. Lianwen Ltd及Lianwen Holding Pte. Ltd由李洪波100%控制。根據證券及期貨條例，李洪波被視為於Lianwen Ltd所持有的14,309,800股H股及Lianwen Holding Pte. Ltd所持有的2,500,000股H股中擁有權益。

4. (L)指好倉，(S)指淡倉，(P)指可供借出的股份。

Notes:

1. Each of CIAE and NPIC is a public institute controlled and managed by CNNC and holds 58,534,835 domestic Shares and 46,994,835 domestic Shares, representing approximately 24.40% and 19.59% of the domestic share capital of our Company, respectively. CNNC Fund is a non-wholly-owned subsidiary of CNNC and holds 18,779,342 domestic Shares, representing approximately 7.83% of the domestic share capital of our Company. CNNC 404 is a wholly-owned subsidiary of CNNC and holds 3,755,868 domestic Shares, representing approximately 1.57% of the domestic share capital of our Company. By virtue of the SFO, CNNC is deemed to be interested in the domestic Shares held by CIAE, NPIC, CNNC Fund and CNNC 404 which in aggregate representing approximately 98.43% of the domestic share capital of our Company.

2. By virtue of the SFO, SIIC is deemed to be interested in the 8,906,400 H Shares held by Sure Advance a controlled subsidiary of SIIC. SIIC holds 100% equity interest in Shanghai Industrial Investment Treasury Company Limited, while Shanghai Industrial Investment Treasury Company Limited directly holds 100% equity interest in Shanghai Investment Holdings Limited, which in turn holds approximately 55.13% equity interest in SIHL. SIHL directly holds 100% equity interest in S.I. Infrastructure (Holdings) Limited, which directly held 100% equity interest in Sure Advance.

3. Lianwen Ltd and Lianwen Holding Pte. Ltd are 100% controlled by Li Hongbo. By virtue of the SFO, Li Hongbo is deemed to be interested in the 14,309,800 H shares held by Lianwen Ltd and 2,500,000 H shares held by Lianwen Holding Pte. Ltd.

4. (L) represents long position, (S) represents short position and (P) represents lending pool.

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

除上文所披露者外，截至2026年6月30日，本公司並不知悉任何其他人士（除本公司董事及最高行政人員外）擁有根據《證券及期貨條例》第XV部第2及第3分部的條文須向本公司及聯交所披露或根據《證券及期貨條例》第336條存置的登記冊所記錄的權益或淡倉，或直接或間接擁有本公司面值5%或以上任何類別股本。

Save as disclosed herein, as of 30 June 2026, the Company is not aware of any other person (other than the Directors and chief executive of the Company) who has an interest or short position, which would be required to be disclosed to our Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or interests or short positions registered on the register pursuant to Section 336 of SFO, or, directly or indirectly, be interested in 5% or more of the nominal value of any class of our Company's share capital.

購買、出售或贖回本公司的上市證券

本公司及其任何附屬公司於截至2026年6月30日止六個月期間及截至最後實際可行日期概無購買、出售或贖回本公司的任何上市證券（包括出售庫存股份）。

於2026年6月30日，本公司或附屬公司未持有任何庫存股份。

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

During the six months ended 30 June 2026 and as of the Latest Practicable Date, neither the Company nor any of its subsidiaries purchased, sold or redeemed any listed securities (including sale of treasury shares) of the Company.

As at 30 June 2026, neither the Company nor any of its subsidiaries held any treasury shares.

報告期後事項

除前述已披露外，報告期後至最後實際可行日期，本公司並無發生重大事項須予披露。

SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Save as disclosed above, there were no significant events to be disclosed after the Reporting Period to the Latest Practicable Date.

重大訴訟

截至2026年6月30日，本公司並無任何重大訴訟或仲裁事項。董事亦不知悉任何尚未了結或對本公司構成威脅的任何重大訴訟或索賠。

MATERIAL LITIGATION

As of 30 June 2026, the Company was not involved in any material litigation or arbitration. Nor were the Directors aware of any material litigation or claims that were pending or threatened against the Company.

遵守OFAC相關承諾情況

報告期內，本公司要求所屬子公司按照《中國同輻股份有限公司海外風險管理委員會工作細則》的相關規定開展國際業務。本公司在報告期內一直遵守OFAC相關承諾，並將於本公司今後的日常運營過程中繼續遵守OFAC相關承諾。

COMPLIANCE WITH THE OFAC UNDERTAKINGS

During the Reporting Period, the Company has requested its subsidiaries to conduct overseas business in accordance with the Detailed Rules on the Work of the Overseas Risk Management Committee of China Isotope & Radiation Corporation. The Company has kept the relevant OFAC undertakings during the Reporting Period and will continue doing so in the future daily operation.

企業管治報告及其他資料（續）
CORPORATE GOVERNANCE REPORT AND OTHER INFORMATION (CONTINUED)

董事及最高行政人員資料變動

根據《上市規則》第13.51B(1)條規定，於上一份年度報告出版後本公司董事及最高行政人員資料變動如下：

- 馬曉宇女士辭任執行董事、董事會法治委員會委員及科技創新委員會委員等職務，自2026年5月26日起生效。
- 張國良先生獲任非執行董事、董事會法治委員會委員及科技創新委員會委員等職務，自2026年6月18日起生效。
- 潘昭國先生辭任奧克斯國際控股有限公司（於香港聯交所上市，股份代碼：2080）獨立非執行董事，自2026年8月27日起生效。
- 張軍旗先生辭任執行董事、董事會戰略委員會委員、董事會科技創新委員會委員及本公司總經理職務，自2026年8月28日起生效。
- 李鵬輝先生獲委任為本公司總經理，自2026年8月28日起生效。

除上文所披露外，截至最後實際可行日期，本公司並未知悉任何根據《上市規則》第13.51B(1)條規定有關董事及最高行政人員資料變更而須作出的披露。

承董事會命
中國同輻股份有限公司
董事長
肖亞飛

中國北京，2026年8月28日

CHANGE IN INFORMATION OF DIRECTORS AND CHIEF EXECUTIVE

The changes in the information of Directors and chief executive of the Company which are required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules, after the publication of the last annual report, are as follows:

- Ms. Ma Xiaoyu resigned as an executive Director, members of the Legal Affairs Committee and the Science and Technology Innovation Committee of the Board, with effect from 26 May 2026.
- Mr. Zhang Guoliang was appointed as a non-executive Director, members of the Legal Affairs Committee and the Science and Technology Innovation Committee of the Board, with effect from 18 June 2026.
- Mr. Poon Chiu Kwok resigned as an independent non-executive director of AUX International Holdings Limited (listed on the Hong Kong Stock Exchange, stock code: 2080), with effect from 27 August 2026.
- Mr. Zhang Junqi resigned as an executive Director, member of the Strategy Committee of the Board, member of the Science and Technology Innovation Committee of the Board and the general manager of the Company, with effect from 28 August 2026.
- Mr. Li Penghui was appointed as the general manager of the Company, with effect from 28 August 2026.

Save as disclosed above, as of the Latest Practicable Date, the Company is not aware of any change in the information of Directors and chief executive which is required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

By order of the Board
China Isotope & Radiation Corporation
Chairman of the Board
Xiao Yafei

Beijing, the PRC, 28 August 2026

審閱報告
REVIEW REPORT

信永中和 ShineWing
信永中和會計師事務所
ShineWing
certified public accountants
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XYZH/2026BJAA10B0788
中國同輻股份有限公司

XYZH/2026BJAA10B0788
China Isotope & Radiation Corporation

中國同輻股份有限公司全體股東：

To all Shareholders of China Isotope & Radiation Corporation,

我們審閱了後附的中國同輻股份有限公司（以下簡稱中國同輻公司）財務報表，包括2026年6月30日的合併及母公司資產負債表，2026年1至6月的合併及母公司利潤表、合併及母公司現金流量表、合併及母公司股東權益變動表以及財務報表附註。這些財務報表的編製和公允列報是中國同輻公司管理層的責任，我們的責任是在執行審閱工作的基礎上對這些財務報表出具審閱報告。

We have reviewed the accompanying financial statements of China Isotope & Radiation Corporation (hereinafter referred to as "CIRC"), comprising the consolidated and parent company balance sheets as at 30 June 2026, the consolidated and parent company profit statements for the period from January to June 2026, the consolidated and parent company cash flow statements, the consolidated and parent company statements of changes in equity, and the notes to the financial statements. The preparation and fair presentation of these financial statements are the responsibility of the management of CIRC, we are responsible to issue a review report on these financial statements based on our review.

我們按照《中國註冊會計師審閱準則第2101號－財務報表審閱》的規定執行了審閱業務。該準則要求我們計劃和實施審閱工作，以對財務報表是否不存在重大錯報獲取有限保證。審閱主要限於詢問公司有關人員和對財務數據實施分析程序，提供的保證程度低於審計。我們沒有實施審計，因而不發表審計意見。

We conducted our review in accordance with the provisions of the Standard on Review Engagements for Certified Public Accountants Registered in the PRC No. 2101 – Engagements to Review Financial Statements (《中國註冊會計師審閱準則第 2101號——財務報表審閱》). The Standard requires us to plan and perform the review to obtain limited assurance as to whether the financial statements are free from material misstatement. The review is primarily limited to making enquiries of relevant personnel of the Company and performing analytical procedures on the financial data; the level of assurance provided is lower than that of an audit. We have not carried out an audit and therefore do not express an audit opinion.

審閱報告（續）
REVIEW REPORT (CONTINUED)

根據我們的審閱，我們沒有注意到任何事項使我們相信財務報表在所有重大方面沒有按照企業會計準則的規定編製，未能公允反映中國同輻公司2026年6月30日的財務狀況以及2026年1至6月的經營成果和現金流量。

Based on our review, we have not noticed any matter that would make us believe the financial statements were not prepared in all material respects according to enterprise accounting standards, or that they failed to give a fair view of the financial position as of 30 June 2026, and the results of operation and cash flows from January to June 2026 of CIRC.

信永中和會計師事務所（特殊普通合夥）
ShineWing Certified Public Accountants LLP

中國註冊會計師：馮光輝
PRC Certified Public Accountant: Feng Guanghui

中國註冊會計師：程婕
PRC Certified Public Accountant: Cheng Jie

中國　北京
Beijing, the PRC,

二〇二六年八月二十八日
28 August 2026

合併資產負債表
CONSOLIDATED BALANCE SHEET

2026年6月30日

30 June 2026

編製單位：中國同輻股份有限公司 單位：人民幣元

Prepared by: CIRC Unit: RMB

項目 Item		附註 Note	**2026年6月30日 6/30/2026**	2025年12月31日 12/31/2025
流動資產：	**Current assets:**			
貨幣資金	Monetary funds	五、1 V.1	**2,553,579,831.81**	2,591,226,478.64
交易性金融資產	Financial assets held for trading			
衍生金融資產	Derivative financial assets			
應收票據	Bills receivable	五、2 V.2	**104,750,156.61**	264,206,468.54
應收賬款	Receivables	五、3 V.3	**4,696,576,762.53**	4,581,742,407.68
應收款項融資	Receivables financing	五、5 V.5	**38,069,013.57**	37,955,211.60
預付款項	Prepayments	五、6 V.6	**337,543,145.04**	202,864,528.18
其他應收款	Other receivables	五、7 V.7	**124,862,926.35**	103,277,895.68
其中：應收利息	Including: Interests receivable			
應收股利	Dividend receivable	五、7 V.7	**43,585,481.35**	35,788,581.34
存貨	Inventories	五、8 V.8	**1,523,318,232.97**	1,347,153,279.90
其中：數據資源	Including: Data resources			
合同資產	Contract assets	五、4 V.4	**5,651,718.07**	5,659,242.15
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year		**1,516,339.40**	1,824,913.74
其他流動資產	Other current assets		**169,052,410.65**	199,647,756.92
流動資產合計	**Total current assets**		**9,554,920,537.00**	9,335,558,183.03

合併資產負債表（續）
CONSOLIDATED BALANCE SHEET (CONTINUED)

2026年6月30日
30 June 2026

項目 Item		附註 Note	2026年6月30日 6/30/2026	2025年12月31日 12/31/2025
非流動資產：	**Non-current assets:**			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivables	五、9 V.9	51,630,276.18	50,614,693.59
長期股權投資	Long-term equity investments	五、10 V.10	605,576,368.14	625,348,659.82
其他權益工具投資	Other equity instrument investments	五、11 V.11	164,857,994.82	179,094,696.83
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment properties	五、12 V.12	17,320,854.42	22,441,480.18
固定資產	Fixed assets	五、13 V.13	3,168,452,456.61	2,946,857,545.37
在建工程	Construction in progress	五、14 V.14	917,538,132.98	1,012,695,641.96
生產性生物資產	Productive biological assets			
油氣資產	Oil and gas assets			
使用權資產	Right-of-use assets	五、15 V.15	71,265,606.83	85,003,825.02
無形資產	Intangible asset	五、16 V.16	531,853,973.29	532,689,298.61
其中：數據資源	Including: Data resources			
開發支出	Development expenditure		295,144,777.67	265,106,383.64
其中：數據資源	Including: Data resources			
商譽	Goodwill	五、17 V.17	99,436,809.79	77,405,580.55
長期待攤費用	Long-term deferred expenses		12,383,898.19	16,142,236.32
遞延所得稅資產	Deferred income tax assets	五、18 V.18	343,674,805.76	335,589,007.67
其他非流動資產	Others non-current assets		246,141,354.55	225,941,090.92
非流動資產合計	**Total non-current assets**		6,525,277,309.23	6,374,930,140.48
資產總計	**Total assets**		16,080,197,846.23	15,710,488,323.51

合併資產負債表（續）
CONSOLIDATED BALANCE SHEET (CONTINUED)

2026年6月30日

30 June 2026

項目 Item		附註 Note	2026年6月30日 6/30/2026	2025年12月31日 12/31/2025
流動負債：	**Current liabilities:**			
短期借款	Short-term borrowings	五、20 V.20	916,940,585.59	856,239,440.63
交易性金融負債	Financial liabilities held for trading			
衍生金融負債	Derivative financial liabilities			
應付票據	Bills payable	五、21 V.21	4,405,000.00	13,183,000.00
應付賬款	Payables	五、22 V.22	665,488,718.59	705,834,477.85
預收款項	Advance payments		214,147.50	206,550.00
合同負債	Contract liabilities	五、23 V.23	539,961,102.10	526,994,851.29
應付職工薪酬	Remuneration payable to employees	五、24 V.24	118,758,201.05	188,469,587.20
應交稅費	Tax payable	五、25 V.25	135,282,816.21	177,125,088.49
其他應付款	Other payables	五、26 V.26	2,804,152,351.41	2,713,561,976.93
其中：應付利息	Including: Interests payable			
應付股利	Dividends payable	五、26 V.26	185,162,419.11	16,894,778.36
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year	五、27 V.27	71,783,036.93	72,306,218.48
其他流動負債	Other current liabilities		38,659,936.55	36,958,666.86
流動負債合計	**Total current liabilities**		5,295,645,895.93	5,290,879,857.73
非流動負債：	**Non-current liabilities:**			
長期借款	Long-term borrowings	五、28 V.28	1,396,725,018.68	1,247,338,219.46
應付債券	Bonds payable	五、29 V.29	499,662,526.07	499,538,137.20
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities	五、30 V.30	45,875,055.89	54,910,056.98
長期應付款	Long-term payables	五、31 V.31	68,917,786.48	72,674,787.49
長期應付職工薪酬	Long-term remuneration payable to employees	五、32 V.32	60,474,781.76	53,882,781.76
預計負債	Estimated liabilities	五、33 V.33	176,608,097.85	172,772,151.55
遞延收益	Deferred income	五、34 V.34	179,836,188.79	178,824,553.83
遞延所得稅負債	Deferred income tax liabilities	五、18 V.18	8,781,951.70	6,202,660.58
其他非流動負債	Other non-current liabilities			
非流動負債合計	**Total non-current liabilities**		2,436,881,407.22	2,286,143,348.85
負債合計	**Total liabilities**		7,732,527,303.15	7,577,023,206.58

合併資產負債表（續）
CONSOLIDATED BALANCE SHEET (CONTINUED)

2026年6月30日

30 June 2026

項目 Item		附註 Note	2026年6月30日 6/30/2026	2025年12月31日 12/31/2025
股東權益：	**Shareholders' equity:**			
股本	Share capital	五、35 V.35	**319,874,900.00**	319,874,900.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		**2,171,111,469.89**	2,171,111,469.89
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income		**14,403,261.48**	30,153,477.19
專項儲備	Special reserve		**85,172,714.76**	73,833,554.04
盈餘公積	Surplus reserve		**160,402,577.50**	160,402,577.50
一般風險準備	General risk provision			
未分配利潤	Undistributed profits	五、36 V.36	**2,557,963,183.64**	2,471,388,595.64
歸屬於母公司股東權益合計	**Total equity attributable to shareholders of the parent company**		**5,308,928,107.27**	5,226,764,574.26
少數股東權益	Non-controlling interests		**3,038,742,435.81**	2,906,700,542.67
股東權益合計	**Total shareholders' equity**		**8,347,670,543.08**	8,133,465,116.93
負債和股東權益總計	**Total liabilities and shareholders' equity**		**16,080,197,846.23**	15,710,488,323.51

母公司資產負債表
PARENT COMPANY BALANCE SHEET

2026年6月30日
30 June 2026

編製單位：中國同輻股份有限公司　　單位：人民幣元
Prepared by: CIRC　　Unit: RMB

項目 Item		附註 Note	2026年6月30日 6/30/2026	2025年12月31日 12/31/2025
流動資產：	**Current assets:**			
貨幣資金	Monetary funds		**315,283,874.68**	232,477,580.22
交易性金融資產	Financial assets held for trading			
衍生金融資產	Derivative financial assets			
應收票據	Bills receivable		**4,068,449.27**	2,826,398.90
應收賬款	Receivables		**643,482,495.94**	775,828,499.58
應收款項融資	Receivables financing		**3,547,689.98**	9,101,979.92
預付款項	Prepayments		**126,715,618.01**	57,211,554.56
其他應收款	Other receivables		**293,426,449.37**	170,147,087.45
其中：應收利息	Including: Interests receivable			
應收股利	Dividend receivable		**270,848,948.39**	149,238,703.97
存貨	Inventories		**136,603,561.05**	77,764,884.64
其中：數據資源	Including: Data resources			
合同資產	Contract assets		**5,651,718.07**	5,659,242.15
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets		**195,824,255.68**	248,108,905.12
流動資產合計	**Total current assets**		**1,724,604,112.05**	1,579,126,132.54

母公司資產負債表（續）
PARENT COMPANY BALANCE SHEET (CONTINUED)

2026年6月30日
30 June 2026

項目 Item		附註 Note	2026年6月30日 6/30/2026	2025年12月31日 12/31/2025
非流動資產：	**Non-current assets:**			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivables			
長期股權投資	Long-term equity investments		**2,392,305,107.73**	2,411,639,467.71
其他權益工具投資	Other equity instrument investments		**164,857,994.82**	179,094,696.83
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment properties		**46,070.52**	48,358.98
固定資產	Fixed assets		**5,855,832.44**	5,009,192.73
在建工程	Construction in progress			
生產性生物資產	Productive biological assets			
油氣資產	Oil and gas assets			
使用權資產	Right-of-use assets		**3,983,205.07**	5,838,397.12
無形資產	Intangible asset		**9,923,068.13**	11,737,207.28
其中：數據資源	Including: Data resources			
開發支出	Development expenditure			
其中：數據資源	Including: Data resources			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses		**773,180.36**	1,071,929.30
遞延所得稅資產	Deferred income tax assets		**40,072,212.33**	46,234,815.77
其他非流動資產	Others non-current assets		**21,882,735.86**	21,877,986.81
非流動資產合計	**Total non-current assets**		**2,639,699,407.26**	2,682,552,052.53
資產總計	**Total assets**		**4,364,303,519.31**	4,261,678,185.07
流動負債：	**Current liabilities:**			
短期借款	Short-term borrowings		**142,467,248.94**	150,813,190.77
交易性金融負債	Financial liabilities held for trading			
衍生金融負債	Derivative financial liabilities			
應付票據	Bills payable		**4,405,000.00**	4,405,000.00
應付賬款	Payables		**90,921,812.47**	80,829,708.21
預收款項	Advance payments			
合同負債	Contract liabilities		**81,721,663.91**	77,122,427.64
應付職工薪酬	Remuneration payable to employees		**17,595,736.92**	33,097,298.16
應交稅費	Tax payable		**4,224,157.18**	9,968,915.41
其他應付款	Other payables		**191,165,331.91**	111,150,108.62
其中：應付利息	Including: Interests payable			
應付股利	Dividends payable		**72,419,677.36**	
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year		**10,546,721.82**	206,181,768.28
其他流動負債	Other current liabilities		**14,811,948.35**	11,381,175.61
流動負債合計	**Total current liabilities**		**557,859,621.50**	684,949,592.70

母公司資產負債表（續）
PARENT COMPANY BALANCE SHEET (CONTINUED)

2026年6月30日

30 June 2026

項目 Item		附註 Note	2026年6月30日 6/30/2026	2025年12月31日 12/31/2025
非流動負債：	**Non-current liabilities:**			
長期借款	Long-term borrowings		**200,000,000.00**	
應付債券	Bonds payable		**499,662,526.07**	499,538,137.20
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities		**2,237,726.54**	2,579,941.20
長期應付款	Long-term payables		**1,001,750.00**	1,001,750.00
長期應付職工薪酬	Long-term remuneration payable to employees		**27,423,000.00**	25,258,000.00
預計負債	Estimated liabilities			
遞延收益	Deferred income			
遞延所得稅負債	Deferred income tax liabilities			
其他非流動負債	Other non-current liabilities			
非流動負債合計	**Total non-current liabilities**		**730,325,002.61**	528,377,828.40
負債合計	**Total liabilities**		**1,288,184,624.11**	1,213,327,421.10
股東權益：	**Shareholders' equity:**			
股本	Share capital		**319,874,900.00**	319,874,900.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		**2,240,258,039.27**	2,240,258,039.27
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income		**29,346,177.96**	42,513,704.47
專項儲備	Special reserve		**2,935,167.97**	3,029,578.51
盈餘公積	Surplus reserve		**159,937,450.00**	159,937,450.00
未分配利潤	Undistributed profits		**323,767,160.00**	282,737,091.72
股東權益合計	**Total shareholders' equity**		**3,076,118,895.20**	3,048,350,763.97
負債和股東權益總計	**Total liabilities and shareholders' equity**		**4,364,303,519.31**	4,261,678,185.07

合併利潤表
CONSOLIDATED PROFIT STATEMENT

2026年1-6月

January to June in 2026

編製單位：中國同輻股份有限公司 | 單位：人民幣元

Prepared by: CIRC | Unit: RMB

項目 Item		附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
一、營業總收入	**I. Total operating revenue**	五、37 V.37	2,993,826,529.92	2,867,897,714.45
其中：營業收入	Including: Operating revenue		2,993,826,529.92	2,867,897,714.45
二、營業總成本	**II. Total operating cost**		2,533,440,334.56	2,465,050,583.34
其中：營業成本	Including: Operating cost	五、37 V.37	1,513,724,856.46	1,385,175,079.27
稅金及附加	Taxes and surcharges		34,294,422.08	27,149,248.68
銷售費用	Selling expenses	五、38 V.38	528,296,121.42	601,891,922.50
管理費用	Management expenses	五、39 V.39	289,865,487.00	297,762,630.77
研發費用	Research and development cost	五、40 V.40	129,666,087.23	125,562,530.65
財務費用	Finance costs	五、41 V.41	37,593,360.37	27,509,171.47
其中：利息費用	Including: Interest expenses		31,751,189.06	29,835,674.06
利息收入	Interest income		5,060,467.26	5,567,867.22
加：其他收益	Add: Other income	五、42 V.42	19,090,181.92	23,159,413.25
投資收益（損失以「－」號填列）	Investment income ("-" for losses)	五、43 V.43	14,654,705.74	8,704,267.99
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures		6,344,326.48	2,600,873.42
以攤餘成本計量的金融資產終止確認收益	Derecognition income of financial assets measured at the amortized cost			
匯兑收益（損失以「-」號填列）	Exchange gain ("-" for losses)			
淨敞口套期收益（損失以「—」號填列）	Net exposure hedging income ("-" for losses)			
公允價值變動收益（損失以「－」號填列）	Gain from changes in fair value ("-" for losses)			
信用減值損失（損失以「-」號填列）	Credit impairment loss ("-" for losses)	五、44 V.44	-22,686,133.51	-15,967,629.98
資產減值損失（損失以「-」號填列）	Assets impairment loss ("-" for losses)	五、45 V.45	-7,944,095.03	-3,693,598.57
資產處置收益（損失以「-」號填列）	Gain from assets disposal ("-" for losses)		-7,537.94	1,360,166.60
三、營業利潤（虧損以「－」號填列）	**III. Operating profit ("-" for losses)**		463,493,316.54	416,409,750.40
加：營業外收入	Add: Non-operating income		3,394,050.95	376,122.41
減：營業外支出	Less: Non-operating expenditure		4,448,760.01	1,466,079.33
四、利潤總額（虧損總額以「－」號填列）	**IV. Total profit ("-" for total losses)**		462,438,607.48	415,319,793.48
減：所得稅費用	Less: Income tax expenses	五、46 V.46	130,263,739.43	90,093,898.91

合併利潤表（續）
CONSOLIDATED PROFIT STATEMENT (CONTINUED)

2026年1-6月

January to June in 2026

項目	Item	附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
五、淨利潤（淨虧損以「－」號填列）	**V. Net profit ("-" for net loss)**		**332,174,868.05**	325,225,894.57
（一）按經營持續性分類	**(I) By business continuity**			
1.持續經營淨利潤（淨虧損以「-」號填列）	1. Net profit from continuing operations ("-" for net loss)		**332,174,868.05**	325,225,894.57
2.終止經營淨利潤（淨虧損以「-」號填列）	2. Net profit from discontinued operations ("-" for net loss)			
（二）按所有權歸屬分類	**(II) By ownership**			
1.歸屬於母公司所有者的淨利潤（淨虧損以「-」號填列）	1. Net profit attributable to owners of the parent company ("-" for net loss)		**158,994,265.35**	160,883,070.36
2.少數股東損益（淨虧損以「-」號填列）	2. Minority shareholders' profit and loss ("-" for net loss)		**173,180,602.70**	164,342,824.21
六、其他綜合收益的稅後淨額	**VI. Net of other comprehensive income after tax**		**-16,881,526.51**	1,803,503.45
歸屬母公司所有者的其他綜合收益的稅後淨額	Net of other comprehensive income after tax attributable to owners of the parent company		**-15,750,215.71**	1,803,808.55
（一）不能重分類進損益的其他綜合收益	(I) Other comprehensive income that cannot be reclassified to profit or loss		**-15,750,215.71**	1,803,808.55
1.重新計量設定受益計劃變動額	1. Changes arising from re-measurement of the defined benefit plans		**-5,072,689.20**	-2,694.90
2.權益法下不能轉損益的其他綜合收益	2. Other comprehensive income that cannot be reclassified to profit or loss under the equity method			
3.其他權益工具投資公允價值變動	3. Changes in fair value of other equity instrument investments		**-10,677,526.51**	1,806,503.45
4.企業自身信用風險公允價值變動	4. Changes in fair value of the enterprise's credit risk			
5.其他	5. Others			

合併利潤表（續）
CONSOLIDATED PROFIT STATEMENT (CONTINUED)

2026年1-6月
January to June in 2026

項目 Item		附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
（二）將重分類進損益的其他綜合收益	(II) Other comprehensive income that will be reclassified to profit or loss			
1.權益法下可轉損益的其他綜合收益	1. Other comprehensive income that can be reclassified to profit or loss under the equity method			
2.其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3.金融資產重分類計入其他綜合收益的金額	3. Amount of financial assets reclassified to other comprehensive income			
4.其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5.現金流量套期儲備（現金流量套期損益的有效部分）	5. Reserves for cash flow hedge (effective portion of cash flow hedging gain or loss)			
6.外幣財務報表折算差額	6. Translation difference of foreign currency financial statements			
7.其他	7. Others			
歸屬於少數股東的其他綜合收益的稅後淨額	Net of other comprehensive income after tax attributable to minority shareholders		-1,131,310.80	-305.10
七、綜合收益總額	**VII. Total comprehensive income**		315,293,341.54	327,029,398.02
歸屬於母公司股東的綜合收益總額	Total comprehensive income attributable to shareholders of the parent company		143,244,049.64	162,686,878.91
歸屬於少數股東的綜合收益總額	Total comprehensive income attributable to minority shareholders		172,049,291.90	164,342,519.11
八、每股收益：	**VIII. Earnings per share:**			
（一）基本每股收益（元／股）	(I) Basic earnings per share (RMB/share)		0.4971	0.5030
（二）稀釋每股收益（元／股）	(II) Diluted earnings per share (RMB/share)		0.4971	0.5030

母公司利潤表
PARENT COMPANY PROFIT STATEMENT

2026年1-6月

January to June in 2026

編製單位：中國同輻股份有限公司	單位：人民幣元
Prepared by: CIRC	Unit: RMB

項目	Item	附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
一、營業收入	**I. Operating revenue**		526,609,462.77	600,954,535.16
減：營業成本	Less: Operating cost		446,117,467.91	500,009,256.85
稅金及附加	Taxes and surcharges		1,101,997.15	1,501,140.79
銷售費用	Selling expenses		23,716,961.99	46,771,584.96
管理費用	Management expenses		71,959,643.66	65,372,020.75
研發費用	Research and development cost			172,102.08
財務費用	Finance costs		22,793,144.67	11,688,016.50
其中：利息費用	Including: Interest expenses		10,477,589.00	14,152,342.47
利息收入	Interest income		288,774.69	867,461.15
加：其他收益	Add: Other income		678,787.44	662,594.17
投資收益（損失以「－」號填列）	Investment income ("-" for losses)		157,918,119.89	99,411,104.19
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures		6,782,258.18	4,330,333.47
以攤餘成本計量的金融資產終止確認收益	Derecognition income of financial assets measured at the amortized cost			
淨敞口套期收益（損失以「—」號填列）	Net exposure hedging income ("-" for losses)			
公允價值變動收益（損失以「－」號填列）	Gain from changes in fair value ("-" for losses)			
信用減值損失（損失以「-」號填列）	Credit impairment loss ("-" for losses)		4,615,455.76	-4,228,075.22
資產減值損失（損失以「-」號填列）	Assets impairment loss ("-" for losses)		-694,235.18	-6,709,775.96
資產處置收益（損失以「-」號填列）	Gain from assets disposal ("-" for losses)			
二、營業利潤（虧損以「－」號填列）	**II. Operating profit ("-" for losses)**		123,438,375.30	64,576,260.41
加：營業外收入	Add: Non-operating income		1,778,929.29	203,136.68
減：營業外支出	Less: Non-operating expenditure		2,045,780.02	653,111.68
三、利潤總額（虧損總額以「－」號填列）	**III. Total profit ("-" for total losses)**		123,171,524.57	64,126,285.41
減：所得稅費用	Less: Income tax expenses		9,721,778.94	524,239.57
四、淨利潤（淨虧損以「－」號填列）	**IV. Net profit ("-" for net loss)**		113,449,745.63	63,602,045.84
（一）持續經營淨利潤（淨虧損以「-」號填列）	(I) Net profit from continuing operations ("-" for net loss)		113,449,745.63	63,602,045.84
（二）終止經營淨利潤（淨虧損以「-」號填列）	(II) Net profit from discontinued operations ("-" for net loss)			

母公司利潤表（續）
PARENT COMPANY PROFIT STATEMENT (CONTINUED)

2026年1-6月

January to June in 2026

項目 Item		附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
五、其他綜合收益的稅後淨額	**V. Net of other comprehensive income after tax**		**-13,167,526.51**	1,804,503.45
（一）不能重分類進損益的其他綜合收益	(I) Other comprehensive income that cannot be reclassified to profit or loss		-13,167,526.51	1,804,503.45
1.重新計量設定受益計劃變動額	1. Changes arising from re-measurement of the defined benefit plans		-2,490,000.00	-2,000.00
2.權益法下不能轉損益的其他綜合收益	2. Other comprehensive income that cannot be reclassified to profit or loss under the equity method			
3.其他權益工具投資公允價值變動	3. Changes in fair value of other equity instrument investments		-10,677,526.51	1,806,503.45
4.企業自身信用風險公允價值變動	4. Changes in fair value of the enterprise's credit risk			
5.其他	5. Others			
（二）將重分類進損益的其他綜合收益	(II) Other comprehensive income that will be reclassified to profit or loss			
1.權益法下可轉損益的其他綜合收益	1. Other comprehensive income that can be reclassified to profit or loss under the equity method			
2.其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3.金融資產重分類計入其他綜合收益的金額	3. Amount of financial assets reclassified to other comprehensive income			
4.其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5.現金流量套期儲備（現金流量套期損益的有效部分）	5. Reserves for cash flow hedge (effective portion of cash flow hedging gain or loss)			
6.外幣財務報表折算差額	6. Translation difference of foreign currency financial statements			
7.其他	7. Others			
六、綜合收益總額	**VI. Total comprehensive income**		**100,282,219.12**	65,406,549.29

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2026年1-6月

January to June in 2026

編製單位：中國同輻股份有限公司　　　　單位：人民幣元

Prepared by: CIRC　　　　Unit: RMB

項目	Item	附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
一、經營活動產生的現金流量：	**I. Cash flows from operating activities:**			
銷售商品、提供勞務收到的現金	Cash received from the sale of goods and the provision of services		3,466,741,925.41	3,380,162,410.75
收到的稅費返還	Tax refund received		83,419,914.81	78,084,816.79
收到其他與經營活動有關的現金	Cash received from other operating activities		147,038,633.06	162,321,242.43
經營活動現金流入小計	**Sub-total of cash inflows from operating activities**		3,697,200,473.28	3,620,568,469.97
購買商品、接受勞務支付的現金	Cash paid for the purchase of goods and the acceptance of services		1,592,979,890.42	1,974,677,027.71
為交易目的而持有的金融資產淨增加額	Net increase in financial assets held for trading			
支付給職工以及為職工支付的現金	Cash paid to employees and on behalf of employees		604,644,255.46	577,741,826.87
支付的各項稅費	Taxes and charges paid		398,669,978.17	386,543,786.55
支付其他與經營活動有關的現金	Cash paid for other operating activities		1,035,980,573.95	863,942,026.52
經營活動現金流出小計	**Sub-total of cash outflows from operating activities**		3,632,274,698.00	3,802,904,667.65
經營活動產生的現金流量淨額	**Net cash flow from operating activities**		64,925,775.28	-182,336,197.68
二、投資活動產生的現金流量：	**II. Cash flows from investing activities:**			
收回投資收到的現金	Cash received from recovery of investments		9,735,918.16	
取得投資收益收到的現金	Cash received from investment income		16,894,179.25	4,858,894.57
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash recovered from the disposal of fixed assets, intangible assets and other long-term assets		1,175,521.26	13,760.00
處置子公司及其他營業單位收到的現金淨額	Net cash received from the disposal of subsidiaries and other business units		589,390.00	
收到其他與投資活動有關的現金	Cash received from other investment activities		86,366,956.47	80,771,926.17
投資活動現金流入小計	**Sub-total of cash inflows from investing activities**		114,761,965.14	85,644,580.74
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for the acquisition and construction of fixed assets, intangible assets and other long-term assets		214,422,059.57	194,232,509.41
投資支付的現金	Cash paid for investments			27,200,000.00
質押貸款淨增加額	Net increase in pledged loans			
取得子公司及其他營業單位支付的現金淨額	Net cash received from subsidiaries and other business units		41,238,896.27	
支付其他與投資活動有關的現金	Cash paid for other investment activities			30,700,000.00
投資活動現金流出小計	**Sub-total of cash outflows from investing activities**		255,660,955.84	252,132,509.41
投資活動產生的現金流量淨額	**Net cash flow from investing activities**		-140,898,990.70	-166,487,928.67

合併現金流量表（續）
CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

2026年1-6月

January to June in 2026

項目 Item		附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
三、籌資活動產生的現金流量：	**III. Cash flows from financing activities:**			
吸收投資收到的現金	Cash received from investment activities		6,100,000.00	18,050,000.00
其中：子公司吸收少數股東投資收到的現金	Including: Cash received by subsidiaries from minority shareholders' investment		6,100,000.00	18,050,000.00
取得借款收到的現金	Proceeds from loans		587,064,665.51	701,529,023.56
發行債券收到的現金	Cash from the issue of bonds			
收到其他與籌資活動有關的現金	Cash from other financing activities		1,150,000.00	18,974,233.38
籌資活動現金流入小計	**Sub-total of cash inflows from financing activities**		594,314,665.51	738,553,256.94
償還債務支付的現金	Cash paid for debt repayment		406,215,310.12	250,352,328.65
分配股利、利潤或償付利息支付的現金	Cash paid for dividends, profits or interest payments		26,631,455.64	32,519,849.56
其中：子公司支付給少數股東的股利、利潤	Including: Dividends and profits paid by subsidiaries to minority shareholders		250,000.00	4,342,000.00
支付其他與籌資活動有關的現金	Cash paid for other financing activities		15,686,698.70	14,991,596.74
籌資活動現金流出小計	**Sub-total of cash outflows from financing activities**		448,533,464.46	297,863,774.95
籌資活動產生的現金流量淨額	**Net cash flow from financing activities**		145,781,201.05	440,689,481.99
四、匯率變動對現金及現金等價物的影響	**IV. The effect of exchange rate fluctuations on cash and cash equivalents**		551,981.33	-947,686.71
五、現金及現金等價物淨增加額	**V. Net increase in cash and cash equivalents**		70,359,966.96	90,917,668.93
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		2,470,580,113.20	2,451,153,629.86
六、期末現金及現金等價物餘額	**VI. Closing balance of cash and cash equivalents**		2,540,940,080.16	2,542,071,298.79

母公司現金流量表
PARENT COMPANY CASH FLOW STATEMENT

2026年1-6月
January to June in 2026

編製單位：中國同輻股份有限公司 單位：人民幣元
Prepared by: CIRC Unit: RMB

項目 Item		附註 Note	**2026年1-6月 January to June in 2026**	2025年1-6月 January to June in 2025
一、經營活動產生的現金流量：	**I. Cash flows from operating activities:**			
銷售商品、提供勞務收到的現金	Cash received from the sale of goods and the provision of services		**691,638,368.86**	674,006,658.37
收到的稅費返還	Tax refund received		**83,187,672.18**	49,903,994.76
收到其他與經營活動有關的現金	Cash received from other operating activities		**11,798,997.55**	18,868,631.12
經營活動現金流入小計	**Sub-total of cash inflows from operating activities**		**786,625,038.59**	742,779,284.25
購買商品、接受勞務支付的現金	Cash paid for the purchase of goods and the acceptance of services		**610,738,147.85**	628,391,670.06
支付給職工以及為職工支付的現金	Cash paid to employees and on behalf of employees		**75,529,782.01**	69,743,272.90
支付的各項稅費	Taxes and charges paid		**7,379,007.87**	8,604,990.74
支付其他與經營活動有關的現金	Cash paid for other operating activities		**60,513,499.75**	97,205,496.27
經營活動現金流出小計	**Sub-total of cash outflows from operating activities**		**754,160,437.48**	803,945,429.97
經營活動產生的現金流量淨額	**Net cash flow from operating activities**		**32,464,601.11**	-61,166,145.72
二、投資活動產生的現金流量：	**II. Cash flows from investing activities:**			
收回投資收到的現金	Cash received from recovery of investments		**9,735,918.16**	33,400,000.00
取得投資收益收到的現金	Cash received from investment income		**43,477,072.54**	12,533,988.99
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash recovered from the disposal of fixed assets, intangible assets and other long-term assets			7,050.00
處置子公司及其他營業單位收到的現金淨額	Net cash received from the disposal of subsidiaries and other business units			
收到其他與投資活動有關的現金	Cash received from other investment activities		**17,574,999.44**	179,883,785.31
投資活動現金流入小計	**Sub-total of cash inflows from investing activities**		**70,787,990.14**	225,824,824.30
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for the acquisition and construction of fixed assets, intangible assets and other long-term assets		**2,754,035.40**	848,165.20
投資支付的現金	Cash paid for investments			35,600,000.00
取得子公司及其他營業單位支付的現金淨額	Net cash received from subsidiaries and other business units			
支付其他與投資活動有關的現金	Cash paid for other investment activities		**3,000,000.00**	95,600,000.00
投資活動現金流出小計	**Sub-total of cash outflows from investing activities**		**5,754,035.40**	132,048,165.20
投資活動產生的現金流量淨額	**Net cash flow from investing activities**		**65,033,954.74**	93,776,659.10

母公司現金流量表（續）
PARENT COMPANY CASH FLOW STATEMENT (CONTINUED)

2026年1-6月

January to June in 2026

項目	Item	附註 Note	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash received from investment activities			
取得借款收到的現金	Proceeds from loans		200,000,000.00	
發行債券收到的現金	Cash from the issue of bonds			
收到其他與籌資活動有關的現金	Cash from other financing activities			
籌資活動現金流入小計	Sub-total of cash inflows from financing activities		200,000,000.00	
償還債務支付的現金	Cash paid for debt repayment		208,330,000.00	
分配股利、利潤或償付利息支付的現金	Cash paid for dividends, profits or interest payments		4,362,108.13	7,939,865.34
支付其他與籌資活動有關的現金	Cash paid for other financing activities		1,766,941.30	1,510,498.40
籌資活動現金流出小計	Sub-total of cash outflows from financing activities		214,459,049.43	9,450,363.74
籌資活動產生的現金流量淨額	Net cash flow from financing activities		-14,459,049.43	-9,450,363.74
四、匯率變動對現金及現金等價物的影響	IV. The effect of exchange rate fluctuations on cash and cash equivalents		-233,211.96	-91,460.39
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		82,806,294.46	23,068,689.25
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		231,596,580.22	509,018,108.43
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		314,402,874.68	532,086,797.68

合併股東權益變動表
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

2026年1-6月

January to June in 2026

編製單位：中國同輻股份有限公司
Prepared by: CIRC

單位：人民幣元
Unit: RMB

項目	Item	2026年1-6月 January to June in 2026														
		歸屬於母公司股東權益 Equity attributable to shareholders of the parent company														
		股本 Share capital	其他權益工具 Other equity instruments 優先股 Preference shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provision	未分配利潤 Undistributed profits	其他 Others	小計 Sub-total	少數股東權益 Non-controlling interests	股東權益合計 Total shareholders' equity
一、上年年末餘額	**I. Balance at the end of the previous year**	319,874,900.00				2,171,111,469.89		30,153,477.19	73,833,554.04	160,402,577.50		2,471,388,595.64		5,226,764,574.26	2,906,700,542.67	8,133,465,116.93
加：會計政策變更	Add: Changes in accounting policies															
前期差錯更正	Corrections of prior period errors															
同一控制下企業合併	Business combinations under common control															
其他	Others															
二、本年年初餘額	**II. Opening balance of the year**	319,874,900.00				2,171,111,469.89		30,153,477.19	73,833,554.04	160,402,577.50		2,471,388,595.64		5,226,764,574.26	2,906,700,542.67	8,133,465,116.93
三、本年增減變動金額(減少以「-」號填列)	**III. Changes for the year ("-" for decrease)**							-15,750,215.71	11,339,160.72			86,574,588.00		82,163,533.01	132,041,893.14	214,205,426.15
(一)綜合收益總額	(I) Total comprehensive income							-15,750,215.71				158,994,265.35		143,244,049.64	172,049,291.90	315,293,341.54
(二)股東投入和減少資本	(II) Capital invested and reduction by shareholders														49,465,739.58	49,465,739.58
1.股東投入的普通股	1. Common shares invested by shareholders														6,100,000.00	6,100,000.00
2.其他權益工具持有者投入資本	2. Capital invested by other equity instrument holders															
3.股份支付計入股東權益的金額	3. Amount of share-based payment recognised as shareholders' equity															
4.其他	4. Others														43,365,739.58	43,365,739.58
(三)利潤分配	(III) Profit distribution											-72,419,677.35		-72,419,677.35	-96,097,963.41	-168,517,640.76
1.提取盈餘公積	1. Appropriation of surplus reserves															
2.提取一般風險準備	2. Appropriation of general risk provision															
3.對股東的分配	3. Distribution to shareholders											-72,419,677.35		-72,419,677.35	-96,097,963.41	-168,517,640.76
4.其他	4. Others															
(四)股東權益內部結轉	(IV) Internal structure of shareholders' equity															
1.資本公積轉增股本	1. Transfer from capital reserves to share capital															
2.盈餘公積轉增股本	2. Transfer from surplus reserves to share capital															
3.盈餘公積彌補虧損	3. Elimination of losses by surplus reserves															
4.設定受益計劃變動額結轉留存收益	4. Retained earnings carried over from changes in defined benefit plans															
5.其他綜合收益結轉留存收益	5. Retained earnings carried over from other comprehensive income															
6.其他	6. Others															
(五)專項儲備	(V) Special reserve								11,339,160.72					11,339,160.72	6,624,825.07	17,963,985.79
1.本年提取	1. Appropriation during the year								17,690,233.23					17,690,233.23	11,267,011.93	28,957,245.16
2.本年使用	2. Utilization during the year								-6,351,072.51					-6,351,072.51	-4,642,186.86	-10,993,259.37
(六)其他	(VI) Others															
四、本年年末餘額	**IV. Closing balance of the year**	319,874,900.00				2,171,111,469.89		14,403,261.48	85,172,714.76	160,402,577.50		2,557,963,183.64		5,308,928,107.27	3,038,742,435.81	8,347,670,543.08

合併股東權益變動表（續）
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

2026年1-6月

January to June in 2026

項目	Item	2025年1-6月 January to June in 2025														
		歸屬於母公司股東權益 Equity attributable to shareholders of the parent company														
			其他權益工具 Other equity instruments													
		股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provision	未分配利潤 Undistributed profits	其他 Others	小計 Sub-total	少數股東權益 Non-controlling interests	股東權益合計 Total shareholders' equity
一、上年年末餘額	I. Balance at the end of the previous year	319,874,900.00				2,149,563,462.78		32,825,183.64	63,343,350.86	160,402,577.50		2,279,291,223.44		5,005,300,698.22	2,739,293,864.58	7,744,594,562.80
加：會計政策變更	Add: Changes in accounting policies															
前期差錯更正	Corrections of prior period errors															
同一控制下企業合併	Business combinations under common control															
其他	Others															
二、本年年初餘額	II. Opening balance of the year	319,874,900.00				2,149,563,462.78		32,825,183.64	63,343,350.86	160,402,577.50		2,279,291,223.44		5,005,300,698.22	2,739,293,864.58	7,744,594,562.80
三、本年增減變動金額（減少以「-」號填列）	III. Changes for the year ("-" for decrease)					3,036,063.72		1,803,808.55	8,075,340.67			62,041,726.26		74,956,939.20	140,937,055.86	215,893,995.06
（一）綜合收益總額	(I) Total comprehensive income							1,803,808.55				160,883,070.36		162,686,878.91	164,342,519.11	327,029,398.02
（二）股東投入和減少資本	(II) Capital invested and reduction by shareholders					3,036,063.72								3,036,063.72	18,050,000.00	21,086,063.72
1.股東投入的普通股	1. Common shares invested by shareholders														18,050,000.00	18,050,000.00
2.其他權益工具持有者投入資本	2. Capital invested by other equity instrument holders															
3.股份支付計入股東權益的金額	3. Amount of share-based payment recognised as shareholders' equity															
4.其他	4. Others					3,036,063.72								3,036,063.72		3,036,063.72
（三）利潤分配	(III) Profit distribution											-98,841,344.10		-98,841,344.10	-46,154,450.90	-144,995,795.00
1.提取盈餘公積	1. Appropriation of surplus reserves															
2.提取一般風險準備	2. Appropriation of general risk provision															
3.對股東的分配	3. Distribution to shareholders											-98,841,344.10		-98,841,344.10	-46,154,450.90	-144,995,795.00
4.其他	4. Others															
（四）股東權益內部結轉	(IV) Internal structure of shareholders' equity															
1.資本公積轉增股本	1. Transfer from capital reserves to share capital															
2.盈餘公積轉增股本	2. Transfer from surplus reserves to share capital															
3.盈餘公積彌補虧損	3. Elimination of losses by surplus reserves															
4.設定受益計劃變動額結轉留存收益	4. Retained earnings carried over from changes in defined benefit plans															
5.其他綜合收益結轉留存收益	5. Retained earnings carried over from other comprehensive income															
6.其他	6. Others															
（五）專項儲備	(V) Special reserve								8,075,340.67					8,075,340.67	4,698,987.65	12,774,328.32
1.本年提取	1. Appropriation during the year								15,720,085.14					15,720,085.14	8,785,107.93	24,505,193.07
2.本年使用	2. Utilization during the year								-7,644,744.47					-7,644,744.47	-4,086,120.28	-11,730,864.75
（六）其他	(VI) Others															
四、本年年末餘額	IV. Closing balance of the year	319,874,900.00				2,152,599,526.50		34,628,992.19	71,418,691.53	160,402,577.50		2,341,332,949.70		5,080,257,637.42	2,880,230,920.44	7,960,488,557.86

母公司股東權益變動表
PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2026年1-6月

January to June in 2026

編製單位：中國同輻股份有限公司
Prepared by: CIRC

單位：人民幣元
Unit: RMB

項目	Item	2026年1-6月 January to June in 2026											
		股本 Share capital	其他權益工具 Other equity instruments 優先股 Preference shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profits	其他 Others	股東權益合計 Total shareholders' equity
一、上年年末餘額	I. Balance at the end of the previous year	319,874,900.00				2,240,258,039.27		42,513,704.47	3,029,578.51	159,937,450.00	282,737,091.72		3,048,350,763.97
加：會計政策變更	Add: Changes in accounting policies												
前期差錯更正	Corrections of prior period errors												
其他	Others												
二、本年年初餘額	II. Opening balance of the year	319,874,900.00				2,240,258,039.27		42,513,704.47	3,029,578.51	159,937,450.00	282,737,091.72		3,048,350,763.97
三、本年增減變動金額(減少以「-」號填列)	III. Changes for the year ("-" for decrease)							-13,167,526.51	-94,410.54		41,030,068.28		27,768,131.23
(一)綜合收益總額	(I) Total comprehensive income							-13,167,526.51			113,449,745.63		100,282,219.12
(二)股東投入和減少資本	(II) Capital invested and reduction by shareholders												
1.股東投入的普通股	1. Common shares invested by shareholders												
2.其他權益工具持有者投入資本	2. Capital invested by other equity instrument holders												
3.股份支付計入股東權益的金額	3. Amount of share-based payment recognised as shareholders' equity												
4.其他	4. Others					-							
(三)利潤分配	(III) Profit distribution										-72,419,677.35		-72,419,677.35
1.提取盈餘公積	1. Appropriation of surplus reserves												
2.對股東的分配	2. Distribution to shareholders										-72,419,677.35		-72,419,677.35
3.其他	3. Others												
(四)股東權益內部結轉	(IV) Internal structure of shareholders' equity												
1.資本公積轉增股本	1. Transfer from capital reserves to share capital												
2.盈餘公積轉增股本	2. Transfer from surplus reserves to share capital												
3.盈餘公積彌補虧損	3. Elimination of losses by surplus reserves												
4.設定受益計劃變動額結轉留存收益	4. Retained earnings carried over from changes in defined benefit plans												
5.其他綜合收益結轉留存收益	5. Retained earnings carried over from other comprehensive income												
6.其他	6. Others												
(五)專項儲備	(V) Special reserve								-94,410.54				-94,410.54
1.本年提取	1. Appropriation during the year												
2.本年使用	2. Utilization during the year								-94,410.54				-94,410.54
(六)其他	(VI) Others												
四、本年年末餘額	IV. Closing balance of the year	319,874,900.00				2,240,258,039.27		29,346,177.96	2,935,167.97	159,937,450.00	323,767,160.00		3,076,118,895.20

母公司股東權益變動表（續）
PARENT COMPANY STATEMENT OF CHANGES IN EQUITY (CONTINUED)

2026年1-6月

January to June in 2026

2025年1-6月
January to June in 2025

項目		股本 Share capital	其他權益工具 Other equity instruments 優先股 Preference shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profits	其他 Others	股東權益合計 Total shareholders' equity
一、上年年末餘額	I. Balance at the end of the previous year	319,874,900.00				2,237,221,975.55		46,221,252.72	2,049,972.53	159,937,450.00	265,125,566.36		3,030,431,117.16
加：會計政策變更	Add: Changes in accounting policies												
前期差錯更正	Corrections of prior period errors												
其他	Others												
二、本年年初餘額	II. Opening balance of the year	319,874,900.00				2,237,221,975.55		46,221,252.72	2,049,972.53	159,937,450.00	265,125,566.36		3,030,431,117.16
三、本年增減變動金額（減少以「－」號填列）	III. Changes for the year ("-" for decrease)					3,036,063.72		1,804,503.45	-149,405.38		-35,239,298.26		-30,548,136.47
（一）綜合收益總額	(I) Total comprehensive income							1,804,503.45			63,602,045.84		65,406,549.29
（二）股東投入和減少資本	(II) Capital invested and reduction by shareholders					3,036,063.72							3,036,063.72
1.股東投入的普通股	1. Common shares invested by shareholders												
2.其他權益工具持有者投入資本	2. Capital invested by other equity instrument holders												
3.股份支付計入股東權益的金額	3. Amount of share-based payment recognised as shareholders' equity												
4.其他	4. Others					3,036,063.72							3,036,063.72
（三）利潤分配	(III) Profit distribution										-98,841,344.10		-98,841,344.10
1.提取盈餘公積	1. Appropriation of surplus reserves												
2.對股東的分配	2. Distribution to shareholders										-98,841,344.10		-98,841,344.10
3.其他	3. Others												
（四）股東權益內部結轉	(IV) Internal structure of shareholders' equity												
1.資本公積轉增股本	1. Transfer from capital reserves to share capital												
2.盈餘公積轉增股本	2. Transfer from surplus reserves to share capital												
3.盈餘公積彌補虧損	3. Elimination of losses by surplus reserves												
4.設定受益計劃變動額結轉留存收益	4. Retained earnings carried over from changes in defined benefit plans												
5.其他綜合收益結轉留存收益	5. Retained earnings carried over from other comprehensive income												
6.其他	6. Others												
（五）專項儲備	(V) Special reserve								-149,405.38				-149,405.38
1.本年提取	1. Appropriation during the year												
2.本年使用	2. Utilization during the year								-149,405.38				-149,405.38
（六）其他	(VI) Others												
四、本年年末餘額	IV. Closing balance of the year	319,874,900.00				2,240,258,039.27		48,025,756.17	1,900,567.15	159,937,450.00	229,886,268.10		2,999,882,980.69

財務報表附註
NOTES TO FINANCIAL STATEMENTS

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

一、 公司的基本情況

1. 企業歷史沿革、註冊地、組織形式和總部地址

中國同輻股份有限公司（以下簡稱本公司，在包含子公司時統稱本集團）前身為中國同位素公司、中國同位素有限公司，由中國核工業集團公司（後更名為中國核工業集團有限公司，以下簡稱中核集團）出資組建，於1983年1月31日成立。2007年12月4日，本公司根據《中國核工業集團公司關於中國同位素公司改制方案的批覆》（中核體發[2007]73號），改制為中核集團獨資的有限公司（法人獨資），改制後本公司註冊資本人民幣5,000萬元。2011年12月6日，本公司召開股東會並作出決議，改制變更為股份有限公司，公司名稱變更為「中國同輻股份有限公司」，註冊資本變更為人民幣20,000萬元。2017年3月14日，本公司按總金額人民幣850,000,000元向中核集團、中核集團五名關聯方、北京航天產業投資基金（有限合夥）及航天科工資產管理有限公司發行39,906,100股新普通股，增發後本公司股本總數為239,906,100股。2018年7月，經國務院國資委及中國證監會批准，本公司首次公開發行H股股份79,968,700股並在香港聯合交易所有限公司（以下簡稱香港聯交所）主板上市，證券簡稱為「中國同輻」，證券代碼為「01763.HK」，註冊及已發行普通股增加至319,874,900股。

I. BASIC INFORMATION ABOUT THE COMPANY

1. Company history, place of registration, organizational structure and headquarters address

China Isotope & Radiation Corporation (hereinafter referred to as "the Company"; collectively referred to as "the Group" when including its subsidiaries) was formerly known as China Isotope Co. and China Isotope Co., Ltd. It was established on 31 January 1983 with capital contributed by China Nuclear Industry Group Corporation (later renamed China National Nuclear Corporation, hereinafter referred to as "CNNC"). On 4 December 2007, pursuant to the Approval of China Nuclear Industry Group Corporation on the Restructuring Plan for China Isotope Co. (Zhong He Ti Fa No. 73 [2007]) (《中國核工業集團公司關於中國同位素公司改制方案的批覆》(中核體發[2007]73號)), the Company was converted into a limited company wholly owned by CNNC (wholly owned by a legal person), with a registered capital of RMB50 million following the restructuring. On 6 December 2011, the Company convened a general meeting and passed a resolution to restructure into a joint stock limited company, changing its name to "China Isotope & Radiation Corporation" and changing its registered capital to RMB200 million. On 14 March 2017, the Company issued 39,906,100 new ordinary shares with a total consideration of RMB850,000,000 to CNNC, five related parties under CNNC, Beijing Aerospace Industry Investment Fund LLP and China Aerospace Investment Co., Ltd. Following the additional issue, the Company's total share capital stood at 239,906,100 shares. In July 2018, following approval by the State-owned Assets Supervision and Administration Commission of the State Council and the China Securities Regulatory Commission, the Company conducted an initial public offering of 79,968,700 H shares and was listed on the Main Board of The Stock Exchange of Hong Kong Limited (hereinafter referred to as the "Hong Kong Stock Exchange"), with the abbreviated stock name "CIRC" and stock code "01763.HK", and the number of registered and issued ordinary shares increased to 319,874,900.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

一、 公司的基本情況（續）

1. 企業歷史沿革、註冊地、組織形式和總部地址（續）

2023年12月26日，中核集團將其持有的全部106,676,903股本無償劃轉給中國寶原投資有限公司（以下簡稱中國寶原），上述無償劃轉完成後，中國寶原成為本公司直接控股股東，中核集團仍為本公司的最終控制人。

2025年8月21日，中國寶原將其持有的全部108,085,353股內資股（佔本公司全部已發行股本總額的33.79%），無償劃轉給中核集團。

2025年8月5日，本公司取得北京市市場監督管理局換發的統一社會信用代碼為91110000100001019X的《企業法人營業執照》，法定代表人：肖亞飛，註冊地址：北京市海淀區廠窪中街66號1號樓四層南部418室，企業住所：北京市海淀區廠窪中街66號，註冊資本為人民幣31,987.49萬元。

I. BASIC INFORMATION ABOUT THE COMPANY (continued)

1. Company history, place of registration, organizational structure and headquarters address (continued)

On 26 December 2023, CNNC transferred all of its 106,676,903 shares to China Baoyuan Investment Co., Ltd. (hereinafter referred to as China Baoyuan) without compensation. Following the completion of the aforementioned transfer, China Baoyuan became the Company's direct controlling shareholder, while CNNC remained the Company's ultimate controller.

On 21 August 2025, China Baoyuan transferred all of its 108,085,353 domestic shares, representing 33.79% of the Company's total issued share capital, to CNNC without compensation.

On 5 August 2025, the Company obtained a renewed Business License for Legal Person (《企業法人營業執照》) issued by the Administration for Market Regulation of Beijing, with the Unified Social Credit Code 91110000100001019X. The legal representative: Xiao Yafei, the registered address: Room 418, South 4th Floor, Building 1, No. 66 Changwa Middle Street, Haidian District, Beijing, the domicile of the Company: No. 66 Changwa Middle Street, Haidian District, Beijing, and the registered capital: RMB319,874,900.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

一、 公司的基本情況（續）

2. 企業的業務性質和主要經營活動

本集團主要從事核技術應用的研發、生產、銷售與服務，主要業務聚焦核醫療健康和輻照應用兩大產業方向，致力於提供核醫學整體解決方案、放療整體解決方案以及輻射技術推廣應用，構建了以核素、核藥、核醫療裝備、核醫學整體解決方案、輻射源及應用、輻照應用等業務為核心的產業佈局。

I. BASIC INFORMATION ABOUT THE COMPANY (continued)

2. Nature of business and principal operating activities of the Company

The Group is principally engaged in the research, development, production, sales and services of nuclear technology application. Its core business focuses on two major sectors: nuclear healthcare and irradiation application. It is committed to providing comprehensive solutions for nuclear medicine and radiotherapy, as well as promoting the application of radiation technology. The Group has established an industry layout centered on businesses such as nuclides, nuclear medicines, nuclear medical equipment, comprehensive nuclear medicine solutions, radioactive sources and application, and irradiation application.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

一、公司的基本情況（續）

I. BASIC INFORMATION ABOUT THE COMPANY (continued)

3. 母公司以及集團總部的名稱

本公司的控股股東和最終控制人均為中核集團。本公司分公司包括中國同輻股份有限公司北京分公司，子公司包括2級公司21家，3級公司58家。2級子公司明細如下表：

3. Names of the Parent Company and the Group's Head Office

The controlling shareholder and ultimate controller of the Company are both CNNC. The Company's branches include the Beijing Branch of China Isotope & Radiation Corporation. The Company has 21 second-level subsidiaries and 58 third-level subsidiaries. Details of the second-level subsidiaries are set out in the table below:

序號 No.	企業名稱 Name of the entity	級次 Level	簡稱 Abbreviation
1	中核比尼（北京）核技術有限公司 BINE High-Tech Co., Ltd.	2	中核比尼 BINE
2	成都中核高通同位素股份有限公司 Chengdu Gaotong Isotope Co., Ltd. (CNNC)	2	中核高通 CNGT
3	張家港市中核華康輻照有限公司 Zhangjiagang CNNC Huakang Radiation Co., Ltd.(張家港市中核華康輻照有限公司)	2	華康輻照 Huakang Radiation
4	中國同位素上海有限公司 China Isotope (Shanghai) Co., Ltd.(中國同位素上海有限公司)	2	同位素上海 Isotope (Shanghai)
5	中國同位素深圳有限公司 China Isotope (Shenzhen) Co., Ltd.(中國同位素深圳有限公司)	2	同位素深圳 Isotope (Shenzhen)
6	原子高科股份有限公司 HTA Co., Ltd.	2	原子高科 HTA
7	中核同輻（長春）輻射技術有限公司 CNNC Isotope & Radiation (Changchun) Radiation Technology Co., Ltd.(中核同輻(長春)輻射技術有限公司)	2	長春輻射 CCCC
8	中核海南海原開發有限公司 CNNC Hainan Haiyuan Development Co., Ltd. (中核海南海原開發有限公司)	2	海南海原 Hainan Haiyuan
9	中核同輻（四川）輻射技術有限公司 CNNC Isotope & Radiation (Sichuan) Radiation Technology Co., Ltd.(中核同輻(四川)輻射技術有限公司)	2	四川輻射 Sichuan Radiation
10	深圳市中核海得威生物科技有限公司 Shenzhen Zhonghe Headway Bio-Sci & Tech Co., Ltd.	2	中核海得威 Zhonghe Headway

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

一、 公司的基本情況（續）
I. BASIC INFORMATION ABOUT THE COMPANY (continued)

3. 母公司以及集團總部的名稱（續）
3. Names of the Parent Company and the Group's Head Office (continued)

序號 No.	企業名稱 Name of the entity	級次 Level	簡稱 Abbreviation
11	中核同興（浙江）核技術有限公司 CNNC Tongxing (Zhejiang) Nuclear Technology Co., Ltd.(中核同興(浙江)核技術有限公司)	2	中核同興 CNNC Tongxing
12	北京三金電子集團有限公司 Beijing Sanjin Electronic Corporation Limited (北京三金電子集團有限公司)	2	三金電子 Sanjin Electronic
13	大連中核輻射技術有限公司 Dalian CNNC Radiation Technology Co., Ltd.	2	大連輻射 Dalian CNNC Radiation
14	中核高能（天津）裝備有限公司 CNNC High Energy Equipment (Tianjin) Co., Ltd.	2	中核高能 CNNCHE
15	中核（泰州）輻照科技有限公司 CNNC (Taizhou) Irradiation Technology Co. Ltd.	2	泰州輻照 Taizhou Radiation
16	蘇州中核華東輻照有限公司 Suzhou CNNC Huadong Radiation Co., Ltd.	2	華東輻照 Huadong Radiation
17	中核秦山同位素有限公司 CNNC Qinshan Isotope Co., Ltd.	2	中核秦同 CNNC Qinshan Isotope
18	中核（江蘇）輻照技術有限公司 CNNC (Jiangsu) Irradiation Technology Co., Ltd. (中核(江蘇)輻照技術有限公司)	2	江蘇輻照 Jiangsu Irradiation
19	中核（玉林）輻照有限公司 CNNC (Yulin) Irradiation Co., Ltd. (中核(玉林)輻照有限公司)	2	玉林輻照 Yulin Irradiation
20	中同銀龍（天津）滅菌技術有限公司 Zhongtong Yinlong (Tianjin) Sterilisation Technology Co., Ltd. (中同銀龍(天津)滅菌技術有限公司)	2	中同銀龍 Zhongtong Yinlong
21	中核（吉林）新材料有限公司 CNNC (Jilin) New Material Co., Ltd. (中核(吉林)新材料有限公司)	2	中核新材 CNNC New Material

本公司設有董事會，對公司重大決策和日常工作實施管理和控制。

The Company has a Board of Directors, which manages and controls the Company's major decisions and daily operation.

4. 營業期限
4. Term of operation

1983年1月31日至長期。

From 31 January 1983 to perpetual.

財務報表附註(續)
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日(本財務報表附註除特別註明外,均以人民幣元列示)
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

二、 財務報表的編製基礎

1. 編製基礎

本集團財務報表根據實際發生的交易和事項,按照財政部頒佈的《企業會計準則》及其應用指南、解釋及其他相關規定(以下合稱「企業會計準則」),香港《公司條例》和香港聯交所《上市規則》的披露規定,並基於本附註「三、重要會計政策及會計估計」所述會計政策和會計估計編製。

根據香港聯交所於2010年12月刊發的《有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所的諮詢總結》,自2010年12月15日起,於內地註冊成立並在香港聯交所上市的發行人獲准採用中國企業會計準則編製其財務報表,而經中國財政部及中國證券監督管理委員會認可的內地會計師事務所獲准採用中國註冊會計師審計準則為於內地註冊成立並在香港聯交所上市的發行人提供審計服務。

II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

1. Basis of preparation

The Group's financial statements have been prepared on the basis of actual transactions and events, in accordance with the Enterprise Accounting Standards issued by the Ministry of Finance, together with their application guidelines, interpretations and other relevant provisions (hereinafter collectively referred to as the "Enterprise Accounting Standards"), and the disclosure requirements of the Hong Kong Companies Ordinance and the Listing Rules of the Hong Kong Stock Exchange, and based on the accounting policies and accounting estimates set out in "III. Significant Accounting Policies and Accounting Estimates" in the notes.

According to the Consultation Conclusions on Acceptance of Mainland Accounting and Auditing Standards and Mainland Audit Firms for Mainland Incorporated Companies Listed in Hong Kong (《有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所的諮詢總結》), published by the Hong Kong Stock Exchange in December 2010, with effect from 15 December 2010, issuers incorporated in the Mainland and listed on the Hong Kong Stock Exchange are permitted to prepare their financial statements in accordance with the China Accounting Standards for Business Enterprises, while Mainland accounting firms recognised by the Ministry of Finance of the PRC and the China Securities Regulatory Commission are permitted to provide audit services to issuers incorporated in the Mainland and listed on the Hong Kong Stock Exchange in accordance with the China Standards on Auditing.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

二、 財務報表的編製基礎（續）

1. 編製基礎（續）

鑒於上述安排及中國企業會計準則與國際財務報告準則已基本趨同，並考慮到本公司主要於中國內地開展業務，經股東會批准，本公司自2026年中期業績及2026年中期財務報告起採用中國企業會計準則編製財務會計報告並披露相應財務資料，不再向股東提供根據國際財務報告準則編製的財務報告。在編製此財務報告時考慮了香港《公司條例》及香港聯交所《上市規則》有關披露的規定，本報告中截至2026年6月30日止年度用作比較的財務數據均以中國企業會計準則下的資料為依據。

2. 持續經營

本集團對自2026年6月30日起12個月的持續經營能力進行了評價，未發現對持續經營能力產生重大懷疑的事項和情況。本財務報表以持續經營為基礎列報。

II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS (continued)

1. Basis of preparation (continued)

In view of the above arrangements and the fact that the China Accounting Standards for Business Enterprises have largely converged with International Financial Reporting Standards, and taking into account that the Company primarily conducts its business in Mainland China, the Company, subject to the approval of the general meeting, will, with effect from its 2026 interim results and 2026 interim financial report, prepare its financial accounting reports and disclose the corresponding financial information in accordance with the China Accounting Standards for Business Enterprises, and will no longer provide shareholders with financial reports prepared in accordance with International Financial Reporting Standards. In preparing this financial report, the disclosure requirements under the Hong Kong Companies Ordinance and the Listing Rules of the Hong Kong Stock Exchange have been taken into account, and the comparative financial data for the year ended 30 June 2026 contained in this report is based on information in the China Accounting Standards for Business Enterprises.

2. Going concern

The Group has assessed its ability to continue as a going concern for the 12 months commencing 30 June 2026 and has identified no matters or circumstances that give rise to material doubt regarding its ability to continue as a going concern. The financial statements are presented on a going concern basis.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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三、 重要會計政策及會計估計

具體會計政策和會計估計提示：本集團根據實際生產經營特點制定的具體會計政策和會計估計包括應收款項壞賬準備、存貨跌價準備、固定資產折舊、無形資產攤銷、研發費用資本化條件、收入確認和計量等。

1. 遵循企業會計準則的聲明

本財務報表符合企業會計準則的要求，真實、完整地反映了本公司及本集團於2026年6月30日的財務狀況以及2026年1至6月經營成果和現金流量等有關信息。

2. 會計期間

本集團的會計期間為公曆1月1日至12月31日。

3. 營業周期

若公司營業周期不同於12個月，並以營業周期作為資產和負債的流動性劃分標準的，應説明營業周期及確定依據。

4. 記賬本位幣

本公司以人民幣為記賬本位幣。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES

Notes on specific accounting policies and accounting estimates: The specific accounting policies and accounting estimates established by the Group in accordance with the characteristics of its actual production and business operations include provisions for bad debts on receivables, provisions for impairment of inventories, depreciation of fixed assets, amortization of intangible assets, criteria for the capitalization of research and development costs, and the recognition and measurement of revenue.

1. Statement on compliance with corporate accounting standards

The financial statements comply with the requirements of the Enterprise Accounting Standards and give a true and complete view of the financial position of the Company and the Group as at 30 June 2026, as well as information regarding their results of operation and cash flows for the period from January to June 2026.

2. Accounting period

The accounting period of the Group is from 1 January to 31 December.

3. Business cycle

Where a company's business cycle differs from 12 months and the business cycle is used as the basis for classifying assets and liabilities as current or non-current, the business cycle and the basis for its determination shall be disclosed.

4. Functional currency

The Company uses the Renminbi as its functional currency.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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三、重要會計政策及會計估計（續）

5. 重要性標準確定方法和選擇依據

在編製和列報財務報表時，本公司遵循重要性原則。在合理預期下，財務報表某項目的省略或錯報會影響使用者據此作出經濟決策的，該項目具有重要性。在判斷重要性時，本集團根據所處具體環境，從項目的性質（是否屬於本公司日常活動、是否顯著影響本公司的財務狀況、經營成果和現金流量等因素）和金額（佔本公司關鍵財務指標，包括營業收入、營業成本、淨利潤、資產總額、負債總額及所有者權益總額等的比重或所屬報表單列項目金額的比重）兩方面予以判斷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

5. Methods for determining materiality and selection basis

In preparing and presenting its financial statements, the Company adheres to the principle of materiality. An item in the financial statements is material if it is reasonably expected that the omission or misstatement of the item in the financial statements would affect the economic decision made by the user accordingly. In assessing materiality, the Group takes into account the specific context, considering both the nature of the item (whether it relates to the Company's ordinary activities and whether it significantly affects the Company's financial position, results of operation and cash flows, etc.) and its amount (the proportion to the Company's key financial indicators, including revenue, operating cost, net profit, total assets, total liabilities and total owners' equity, or the proportion to the amount of specific line item).

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

三、重要會計政策及會計估計（續）

6. 同一控制下和非同一控制下企業合併的會計處理方法

本集團作為合併方，在同一控制下企業合併中取得的資產和負債，在合併日按被合併方在最終控制方合併報表中的賬面價值計量。取得的淨資產賬面價值與支付的合併對價賬面價值的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

在非同一控制下企業合併中取得的被購買方可辨認資產、負債及或有負債在收購日以公允價值計量。合併成本為公司在購買日為取得對被購買方的控制權而支付的現金或非現金資產、發行或承擔的負債、發行的權益性證券等的公允價值以及在企業合併中發生的各項直接相關費用之和（通過多次交易分步實現的企業合併，其合併成本為每一單項交易的成本之和）。合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽；合併成本小於合併中取得的被購買方可辨認淨資產公允價值份額的，首先對合併中取得的各項可辨認資產、負債及或有負債的公允價值、以及合併對價的非現金資產或發行的權益性證券等的公允價值進行覆核，經覆核後，合併成本仍小於合併中取得的被購買方可辨認淨資產公允價值份額的，將其差額計入合併當期營業外收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

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

As the merging party, the Group measures the assets and liabilities acquired in a business combination under common control at their carrying amounts of the merged party in the consolidated statements of the ultimate controlling party as at the combination date. The difference between the carrying amount of the net assets acquired and the carrying amount of the combination consideration paid is adjusted to the capital reserve, where capital reserve is insufficient for the adjustment, the balance is adjusted to retained earnings.

Identifiable assets, liabilities and contingent liabilities of the acquiree acquired in a business combination not under common control are measured at fair value on the acquisition date. The combination cost comprises the sum of the fair values of the cash or non-cash assets paid, liabilities issued or assumed, and equity securities issued by the Company on the acquisition date to obtain control of the acquiree, together with all directly related expenses incurred in the business combination (for a business combination achieved in stages through multiple transactions, the combination cost is the sum of the costs of each individual transaction). Any excess of the combination cost over the fair value of the acquiree's identifiable net assets acquired in the combination is recognized as goodwill; where the combination cost is less than the fair value of the acquiree's identifiable net assets acquired in the combination, the fair values of the identifiable assets, liabilities and contingent liabilities acquired in the combination, as well as the fair values of any non-cash assets or equity securities issued as consideration, shall first be reviewed, if, following the review, the combination cost remains less than the fair value of the acquiree's identifiable net assets acquired in the combination, the difference shall be recognized as non-operating income in the period of the combination.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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三、重要會計政策及會計估計（續）

7. 控制的判斷標準及合併財務報表的編製方法

本集團合併財務報表的合併範圍以控制為基礎予以確定，包括本公司及本公司控制的所有子公司。本集團判斷控制的標準為，本集團擁有對被投資方的權力，通過參與被投資方的相關活動而享有可變回報，並且有能力運用對被投資方的權力影響其回報金額。

在編製合併財務報表時，子公司與本公司採用的會計政策或會計期間不一致的，按照本公司的會計政策或會計期間對子公司財務報表進行必要的調整。

本公司與子公司及子公司相互之間發生的內部交易對合併財務報表的影響於合併時抵消。子公司的所有者權益中不屬於母公司的份額以及當期淨損益、其他綜合收益及綜合收益總額中屬於少數股東權益的份額，分別在合併財務報表「少數股東權益、少數股東損益、歸屬於少數股東的其他綜合收益及歸屬於少數股東的綜合收益總額」項目列示。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

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

The Group's scope of consolidation in the consolidated financial statements is determined on a control basis and includes the Company and all of its controlled subsidiaries. The Group determines the criteria for control as follows: control is the power the Group has over the acquiree(s) and is entitled to variable returns from its involvement in the operating activities of the acquiree and able to affect the amount of the returns by leveraging such power.

In preparing the consolidated financial statements, if the accounting policies or accounting periods adopted by a subsidiary and the Company are not consistent, the necessary adjustments are made to the financial statements of the subsidiary in accordance with the Company's accounting policies or accounting periods.

The effects on the consolidated financial statements of internal transactions occurring between the Company and its subsidiaries and among subsidiaries are eliminated on consolidation. The shares of ownership interests of subsidiaries that do not belong to the parent company and the shares of net profit or loss, other comprehensive income and total comprehensive income for the period that belong to non-controlling interests are presented in the consolidated financial statements under "non-controlling interests, gain or loss attributable to minority shareholders, other comprehensive income attributable to minority shareholders and total comprehensive income attributable to minority shareholders", separately.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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三、重要會計政策及會計估計（續）

7. 控制的判斷標準及合併財務報表的編製方法（續）

對於同一控制下企業合併取得的子公司，其經營成果和現金流量自合併當期期初納入合併財務報表。編製比較合併財務報表時，對上年財務報表的相關項目進行調整，視同合併後形成的報告主體自最終控制方開始控制時點起一直存在。

對於非同一控制下企業合併取得子公司，經營成果和現金流量自本集團取得控制權之日起納入合併財務報表。在編製合併財務報表時，以購買日確定的各項可辨認資產、負債及或有負債的公允價值為基礎對子公司的財務報表進行調整。

8. 現金及現金等價物

本集團現金流量表之現金指庫存現金以及可以隨時用於支付的存款。現金流量表之現金等價物指持流動性強、易於轉換為已知金額現金且價值變動風險很小的投資。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

7. Criteria for determining control and preparation of consolidated financial statements (continued)

For subsidiaries acquired in a business combination under common control, their results of operations and cash flows are included in the consolidated financial statements from the beginning of the period of combination. When preparing the comparative consolidated financial statements, the relevant items in the prior year's financial statements are adjusted as if the reporting entity formed after the combination had been in existence since the point at which the ultimate controlling party began to exercise control.

For a subsidiary acquired through a business combination not under common control, the results of operations and cash flows are included in the consolidated financial statements from the date the Group obtains control. In the preparation of the consolidated financial statements, the financial statements of the subsidiary are adjusted on the basis of the fair value of each identifiable asset, liability and contingent liability determined on the purchase date.

8. Cash and cash equivalents

Cash in the Group's cash flow statement represents cash on hand and deposits readily available for payment. Cash equivalents in the cash flow statement represent investments that are highly liquid, easily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

三、重要會計政策及會計估計（續）

9. 外幣業務和外幣財務報表折算

(1) 外幣交易

本集團外幣交易按交易發生日的即期匯率將外幣金額折算為本位幣金額。於資產負債表日，外幣貨幣性項目採用資產負債表日的即期匯率折算為本位幣，所產生的折算差額除了為購建或生產符合資本化條件的資產而借入的外幣專門借款產生的匯兑差額按資本化的原則處理外，直接計入當期損益。以歷史成本計量的外幣非貨幣性項目，仍採用交易發生日的即期匯率折算，不改變其記賬本位幣金額；以公允價值計量的外幣非貨幣性項目，採用公允價值確定日的即期匯率折算，折算後的記賬本位幣金額與原記賬本位幣金額的差額，作為公允價值變動（含匯率變動）處理，計入當期損益；收到投資者以外幣投入的資本，採用交易發生日即期匯率折算，外幣投入資本與相應的貨幣性項目的記賬本位幣金額之間不產生外幣資本折算差額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

9. Foreign currency operations and translation of foreign currency statements

(1) Foreign currency operations

For the foreign currency transactions, the Group translates the foreign currency amounts into the functional currency amounts using the spot exchange rate at the date of the transaction. At the balance sheet date, monetary items denominated in foreign currencies are translated into RMB using the spot exchange rate at the balance sheet date. The resulting translation differences are recognized directly in profit or loss for the period, except for exchange differences arising from special borrowings in foreign currencies for the purpose of acquiring or producing assets eligible for capitalization, which are treated on the basis of capitalization. A non-monetary item denominated in foreign currency measured at historical cost shall be translated using the spot exchange rate prevailing on the date when a transaction occurs and the amount of its functional currency shall remain unchanged. A non-monetary item denominated in foreign currency at fair value shall be translated using the spot rate on the date when its fair value is determined, and the resulting exchange difference between the amount in the functional currency after translation and the original amount in the functional currency shall be recognized as changes in fair value (including change of exchange rate) in profit or loss for the period. Capital contributions received from investors in foreign currencies are translated using the spot exchange rate at the date of the transaction, and no foreign-currency capital translation differences arise between the foreign-currency capital contributions and the amounts of the corresponding monetary items in the functional currency.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

9. 外幣業務和外幣財務報表折算（續）

(2) *外幣財務報表的折算*

本集團在編製合併財務報表時將境外經營的財務報表折算為人民幣，其中：外幣資產負債表中資產、負債類項目採用資產負債表日的即期匯率折算；所有者權益類項目除「未分配利潤」外，均按業務發生時的即期匯率折算；利潤表中的收入與費用項目，採用交易當期平均匯率折算。上述折算產生的外幣報表折算差額，在所有者權益「其他綜合收益」項目中列示。外幣現金流量採用交易當期平均匯率折算。匯率變動對現金的影響額，在現金流量表中單獨列示。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

9. Foreign currency operations and translation of foreign currency statements (continued)

(2) *Translation of foreign currency financial statements*

The Group translates the financial statements of foreign operations into RMB in preparing the consolidated financial statements, where: asset and liability items in the foreign currency balance sheet are translated using the spot exchange rate at the balance sheet date; owner's equity items, except for "undistributed profits", are translated at the spot exchange rate at the time when the business occurred; income and expense items in the income statement are translated using the average exchange rate for the transaction period. The translation differences arising from the above translation are presented under the item of "other comprehensive income" within the owner's equity. Cash flows in foreign currencies are translated using the average exchange rate for the transaction period. The effect of exchange rate changes on cash is shown separately in the cash flow statement.

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三、重要會計政策及會計估計（續）

10. 金融工具

金融工具，是指形成一個企業的金融資產，並形成其他單位的金融負債或權益工具的合同。

金融工具的初始確認和計量

本集團於成為金融工具合同的一方時確認一項金融資產或金融負債。滿足下列條件的，終止確認金融資產（或金融資產的一部分，或一組類似金融資產的一部分），即將之前確認的金融資產從資產負債表中予以轉出：

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments

A financial instrument is a contract that constitutes a financial asset for a company and a financial liability or equity instrument for another entity.

Initial recognition and measurement of financial instruments

The Group recognizes a financial asset or financial liability when it becomes a party to a contract for a financial instrument. A financial asset (or part of a financial asset, or part of a group of similar financial assets) is derecognized, that is, the previously recognized financial asset is removed from the balance sheet, when the following conditions are met:

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

收取金融資產現金流量的權利屆滿；

轉移了收取金融資產現金流量的權利，或在「過手協議」下承擔了及時將收取的現金流量全額支付給第三方的義務；並且(a)實質上轉讓了金融資產所有權上幾乎所有的風險和報酬，或(b)雖然實質上既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬，但放棄了對該金融資產的控制。

如果金融負債的責任已履行、撤銷或屆滿，則對金融負債進行終止確認。如果現有金融負債被同一債權人以實質上幾乎完全不同條款的另一金融負債所取代，或現有負債的條款幾乎全部被實質性修改，則此類替換或修改作為終止確認原負債和確認新負債處理，差額計入當期損益。

以常規方式買賣金融資產，按交易日會計進行確認和終止確認。常規方式買賣金融資產，是指按照合同條款的約定，在法規或通行慣例規定的期限內收取或交付金融資產。交易日，是指本集團承諾買入或賣出金融資產的日期。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

the right to receive cash flows from the financial asset expires;

the Group has transferred the rights to receive cash flows from the financial asset, or has assumed an obligation under a “pass-through agreement” to pay the cash flows received in full and promptly to a third party; and (a) has substantially transferred substantially all the risks and rewards of ownership of the financial asset, or (b) although it has neither substantially transferred nor retained substantially all the risks and rewards of ownership of the financial asset, has given up control over the financial asset.

A financial liability is derecognized if the obligation under the financial liability has been discharged, cancelled or has expired. If an existing financial liability is replaced by another financial liability with a substantially different set of terms from the same creditor, or if the terms of the existing liability are substantially modified, such a replacement or modification is treated as a derecognition of the original liability and a recognition of a new liability, with the difference recognized in profit or loss for the period.

Regular purchases and sales of financial assets are recognized and derecognized in accordance with trade-date accounting. Regular purchases and sales of financial assets refer to the receipt or delivery of financial assets in accordance with the terms of the contract within the timeframes specified by regulations or customary practice. The trade date refers to the date on which the Group commits to purchase or sell the financial assets.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產

金融資產分類、確認依據和計量方法

本集團的金融資產於初始確認時根據本集團管理金融資產的業務模式和金融資產的合同現金流特徵，將金融資產分類為以攤餘成本計量的金融資產、以公允價值計量且其變動計入其他綜合收益的金融資產、以公允價值計量且其變動計入當期損益的金融資產。當且僅當本集團改變管理金融資產的業務模式時，才對所有受影響的相關金融資產進行重分類。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) Financial assets

Classification, recognition basis and measurement methods for financial assets

Upon initial recognition, the Group's financial assets are classified as financial assets measured at amortized cost, financial assets measured at fair value through other comprehensive income, or financial assets measured at fair value through profit or loss for the period, based on the Group's business model for managing financial assets and the contractual cash flows characteristics of the financial assets. All affected financial assets are reclassified only when the Group changes its business model for managing financial assets.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

在判斷業務模式時，本集團考慮包括企業評價和向關鍵管理人員報告金融資產業績的方式、影響金融資產業績的風險及其管理方式以及相關業務管理人員獲得報酬的方式等。在評估是否以收取合同現金流量為目標時，本集團對金融資產到期日前的出售原因、時間、頻率和價值等進行分析判斷。

在判斷合同現金流量特徵時，本集團判斷合同現金流量是否僅為對本金和以未償付本金為基礎的利息的支付，包含（對貨幣時間價值的修正進行評估時，判斷與基準現金流量相比是否具有顯著差異／對包含提前還款特徵的金融資產，判斷提前還款特徵的公允價值是否非常小等）。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) *Financial assets (continued)*

When determining the business model, the Group takes into account factors including the method of valuing an enterprise and reporting the performance of financial assets to key management personnel, the risks affecting the performance of financial assets and how these are managed, and the manner in which the relevant business management personnel receive remuneration. When assessing whether the objective is to collect contractual cash flows, the Group analyses and assesses the reasons for, timing, frequency and value of disposals of financial assets prior to their maturity dates.

When assessing the contractual cash flows characteristics, the Group determines whether the contractual cash flows consist solely of payments of principal and interest based on the outstanding principal, including (when assessing adjustments for the time value of money, determining whether there is a significant difference compared with the benchmark cash flows, and, for financial assets containing prepayment features, determining whether the fair value of the prepayment feature is negligible, etc.).

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

金融資產在初始確認時以公允價值計量，但是因銷售商品或提供服務等產生的應收賬款或應收票據未包含重大融資成分或不考慮不超過一年的融資成分的，按照交易價格進行初始計量。

對於以公允價值計量且其變動計入當期損益的金融資產，相關交易費用直接計入當期損益，其他類別的金融資產相關交易費用計入其初始確認金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) Financial assets (continued)

Financial assets are measured at fair value on initial recognition. However, the receivables or bills receivable arising from the sale of goods or the provision of services, which do not contain a significant financing component or where the financing component is not considered because it is due within one year, are initially measured at the transaction price.

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

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

金融資產的後續計量取決於其分類：

本集團將同時符合下列條件的金融資產分類為以攤餘成本計量的金融資產：①管理該金融資產的業務模式是以收取合同現金流量為目標；②該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。此類金融資產採用實際利率法確認利息收入，其終止確認、修改或減值產生的利得或損失，均計入當期損益。本集團該類的金融資產主要包括：應收賬款、應收票據、其他應收款。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) Financial assets (continued)

The subsequent measurement of financial assets depends on their classification:

The Group classifies financial assets that meet all of the following criteria as financial assets measured at amortized cost: (i) the business model for managing the financial assets is aimed at collecting contractual cash flows; and (ii) the contractual terms of the financial assets stipulate that the cash flows arising on specific dates consist solely of payments of principal and interest based on the outstanding principal amount. Interest income on such financial assets is recognized using the effective interest method, and any gains or losses arising from the derecognition, modification or impairment of these assets are recognized in profit or loss for the period. The Group's financial assets of this category primarily comprise: receivables, bills receivable and other receivables.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

本集團將同時符合下列條件的金融資產分類為以公允價值計量且其變動計入其他綜合收益的金融資產：①管理該金融資產的業務模式既以收取合同現金流量為目標又以出售該金融資產為目標；②該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。此類金融資產採用實際利率法確認利息收入。除利息收入、減值損失及匯兑差額確認為當期損益外，其餘公允價值變動計入其他綜合收益。當金融資產終止確認時，之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入當期損益。本集團該類的金融資產主要包括：應收款項融資。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) Financial assets (continued)

The Group classifies financial assets that meet all of the following criteria as financial assets measured at fair value through other comprehensive income: (i) the business model for managing the financial assets is aimed at both collecting contractual cash flows and selling the financial asset; and (ii) the contractual terms of the financial assets stipulate that the cash flows arising on specific dates consist solely of payments of principal and interest based on the outstanding principal amount. Interest income on such financial assets is recognized using the effective interest method. Except for interest income, impairment losses and exchange differences, which are recognized in profit or loss for the period, other changes in fair value are recognized in other comprehensive income. When a financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from other comprehensive income to profit or loss for the period. The Group's financial assets of this category primarily comprise: receivables financing.

財務報表附註（續）
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三、 重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

以公允價值計量且其變動計入其他綜合收益的權益工具投資：本集團不可撤銷地選擇將部分非交易性權益工具投資指定為以公允價值計量且其變動計入其他綜合收益的金融資產，僅將相關股利收入（明確作為投資成本部分收回的股利收入除外）計入當期損益，公允價值的後續變動計入其他綜合收益，不需計提減值準備。當金融資產終止確認時，之前計入其他綜合收益的累計利得或損失從其他綜合收益轉出，計入留存收益。本集團該分類的金融資產為其他權益工具投資。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) Financial assets (continued)

Equity instrument investments measured at fair value through other comprehensive income: the Group has irrevocably elected to designate certain non-trading equity instrument investments as financial assets measured at fair value through other comprehensive income, recognizing only the related dividend income (other than dividend income explicitly recovered as part of the cost of the investment) in profit or loss for the period, while subsequent changes in fair value are recognized in other comprehensive income, and no impairment provision is required. When a financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from other comprehensive income to retained earnings. The Group's financial assets of this category are classified as other equity instrument investments.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

本集團按照實際利率法確認利息收入。該利息收入根據金融資產賬面餘額（未扣減減值準備）乘以實際利率計算確定，但下列情況除外：①對於購入或源生的已發生信用減值的金融資產，自初始確認起，按照該金融資產的攤餘成本（賬面餘額減已計提減值準備，也即賬面價值）和經信用調整的實際利率計算確定其利息收入。②對於購入或源生的未發生信用減值、但在後續期間成為已發生信用減值的金融資產，在後續期間，按照該金融資產的攤餘成本和實際利率計算確定其利息收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) Financial assets (continued)

The Group recognizes interest income using the effective interest method. Such interest income is determined by multiplying the book balance of the financial asset (before deducting impairment provision) by the effective interest rate, except in the following circumstances: (i) for purchased or originated financial assets that are credit-impaired, interest income is determined from initial recognition based on the amortized cost of the financial assets (book balance less accrued impairment provision, i.e. carrying amount) and the credit-adjusted effective interest rate. (ii) for financial assets acquired or originated that have not incurred credit impairment but become credit-impaired in a subsequent period, interest income in that subsequent period shall be determined based on the amortized cost of the financial assets and the effective interest rate.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(1) 金融資產（續）

除上述分類為以攤餘成本計量的金融資產和分類為以公允價值計量且其變動計入其他綜合收益的金融資產之外的金融資產，本集團將其分類為以公允價值計量且其變動計入當期損益的金融資產。對於此類金融資產，採用公允價值進行後續計量，除與套期會計有關外，所有公允價值變動計入當期損益。本集團該類的金融資產主要包括：交易性金融資產。

(2) 金融負債

本集團的金融負債於初始確認時分類為：以公允價值計量且其變動計入當期損益的金融負債、以攤餘成本計量的金融負債。對於以公允價值計量且其變動計入當期損益的金融負債，相關交易費用直接計入當期損益，以攤餘成本計量的金融負債的相關交易費用計入其初始確認金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(1) *Financial assets (continued)*

Apart from the financial assets measured at amortized cost and those measured at fair value through other comprehensive income, the Group classifies other financial assets as financial assets measured at fair value through profit or loss for the period. For these financial assets, fair value is used for subsequent measurement, and unless related to hedge accounting, all fair value changes are recognized in profit or loss for the period. The Group's financial assets of this category primarily comprise: financial assets held for trading.

(2) *Financial liabilities*

Upon initial recognition, the Group's financial liabilities are classified as: financial liabilities measured at fair value through profit or loss for the period, and financial liabilities measured at amortized cost. For financial liabilities measured at fair value through profit or loss for the period, the related transaction costs are recognized directly in profit or loss for the period; for financial liabilities measured at amortized cost, the related transaction costs are included in their initial recognition amount.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(2) 金融負債（續）

金融負債的後續計量取決於其分類：

以公允價值計量且其變動計入當期損益的金融負債，包括交易性金融負債（含屬於金融負債的衍生工具）和初始確認時指定為以公允價值計量且其變動計入當期損益的金融負債。交易性金融負債（含屬於金融負債的衍生工具），按照公允價值進行後續計量，除與套期會計有關外，所有公允價值變動均計入當期損益。對於指定為以公允價值計量且其變動計入當期損益的金融負債，按照公允價值進行後續計量，除由本集團自身信用風險變動引起的公允價值變動計入其他綜合收益之外，其他公允價值變動計入當期損益；如果由本集團自身信用風險變動引起的公允價值變動計入其他綜合收益會造成或擴大損益中的會計錯配，本集團將所有公允價值變動（包括自身信用風險變動的影響金額）計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(2) Financial liabilities (continued)

The subsequent measurement of financial liabilities depends on their classification:

Financial liabilities measured at fair value through profit or loss for the period include financial liabilities held for trading (including derivatives that are financial liabilities) and financial liabilities designated upon initial recognition as measured at fair value through profit or loss for the period. Financial liabilities held for trading (including derivatives that are financial liabilities) are subsequently measured at fair value, and unless related to hedge accounting, all fair value changes are recognized in profit or loss for the period. Financial liabilities designated as measured at fair value through profit or loss for the period are subsequently measured at fair value, and except for those changes in fair value arising from the changes in the Group's own credit risk, which are recognized in other comprehensive income, other fair value changes are recognized in profit or loss for the period. If recognizing changes in fair value arising from the changes in the Group's own credit risk in other comprehensive income would cause or widen an accounting mismatch in profit or loss, the Group recognizes all changes in fair value (including the impact of changes in its own credit risk) in profit or loss for the period.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(2) 金融負債（續）

以攤餘成本計量的金融負債，採用實際利率法，按照攤餘成本進行後續計量。

(3) 金融資產轉移的確認依據和計量方法

本集團已將金融資產所有權上幾乎所有的風險和報酬轉移給轉入方的，終止確認該金融資產；保留了金融資產所有權上幾乎所有的風險和報酬的，不終止確認該金融資產；既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬的，放棄了對該金融資產控制的，終止確認該金融資產並確認產生的資產和負債；未放棄對該金融資產控制的，按照其繼續涉入所轉移金融資產的程度確認有關金融資產，並相應確認有關負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(2) Financial liabilities (continued)

Financial liabilities measured at amortized cost are subsequently measured at amortized cost using the effective interest method.

(3) Basis for recognition and measurement methods for transfers of financial assets

The Group derecognizes a financial asset where it has transferred substantially all the risks and rewards of ownership of that financial asset to the transferee; where the Group has retained substantially all the risks and rewards of ownership of the financial asset, it shall not derecognize that financial asset; where the Group has neither transferred nor retained substantially all the risks and rewards of ownership of the financial asset, and has given up control over that financial asset, it shall derecognize that financial asset and recognize the resulting assets and liabilities; where the Group has not given up control over that financial asset, it shall recognize the financial asset to the extent of its continuing involvement in the transferred financial asset and recognize the related liabilities accordingly.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(3) 金融資產轉移的確認依據和計量方法（續）

金融資產整體轉移滿足終止確認條件的，將所轉移金融資產在終止確認日的賬面價值，與因轉移而收到的對價及原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額（涉及轉移的金融資產同時符合下列條件：①集團管理該金融資產的業務模式既以收取合同現金流量為目標又以出售該金融資產為目標；②該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。）之和的差額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(3) Basis for recognition and measurement methods for transfers of financial assets (continued)

Where a transfer of a financial asset as a whole meets the criteria for derecognition, the difference between the carrying amount of the transferred financial assets on the derecognition date and the sum of the consideration received from the transfer and the portion of the cumulative fair value changes previously included in other comprehensive income directly that relates to the derecognition (for financial assets involved in the transfer that meet the following conditions at the same time: (i) the business model for managing the financial assets is aimed at both collecting contractual cash flows and selling the assets; (ii) the contractual terms of the financial assets stipulate that the cash flows arising on specific dates consist solely of payments of principal and interest based on the outstanding principal amount) is recognized in profit or loss for the period.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(3) 金融資產轉移的確認依據和計量方法（續）

金融資產部分轉移滿足終止確認條件的，將所轉移金融資產整體的賬面價值，在終止確認部分和未終止確認部分之間，按照各自的相對公允價值進行分攤，並將因轉移而收到的對價及應分攤至終止確認部分的原計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額（涉及轉移的金融資產同時符合下列條件：①集團管理該金融資產的業務模式既以收取合同現金流量為目標又以出售該金融資產為目標；②該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。）之和，與分攤的前述金融資產整體賬面價值的差額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(3) Basis for recognition and measurement methods for transfers of financial assets (continued)

Where a partial transfer of financial assets meets the conditions for derecognition, the carrying amount of the transferred financial assets as a whole should be allocated between the derecognized portion and the portion not derecognized based on their relative fair values. The difference between the sum of consideration received from the transfer and the corresponding amount of the derecognized portion of the cumulative amount of fair value changes originally included in other comprehensive income that should be allocated to the derecognized part (for financial assets involved in the transfer that meet the following conditions at the same time: (i) the business model for managing the financial assets is aimed at both collecting contractual cash flows and selling the financial assets; (ii) the contractual terms of the financial assets stipulate that the cash flows arising on specific dates consist solely of payments of principal and interest based on the outstanding principal amount), and the allocated carrying amount of the financial assets as a whole is recognized in profit or loss for the period.

財務報表附註(續)
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三、重要會計政策及會計估計(續)

10. 金融工具(續)

(3) 金融資產轉移的確認依據和計量方法(續)

通過對所轉移金融資產提供財務擔保方式繼續涉入的,按照金融資產的賬面價值和財務擔保金額兩者之中的較低者,確認繼續涉入形成的資產。財務擔保金額,是指所收到的對價中,將被要求償還的最高金額。

(4) 金融工具減值

本集團以預期信用損失為基礎,對以攤餘成本計量的金融資產、租賃應收款、合同資產進行減值處理並確認損失準備。

1) 預期信用損失的計量

預期信用損失,是指以發生違約的風險為權重的金融工具信用損失的加權平均值。信用損失,是指本集團按照原實際利率折現的、根據合同應收的所有合同現金流量與預期收取的所有現金流量之間的差額,即全部現金短缺的現值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(3) Basis for recognition and measurement methods for transfers of financial assets (continued)

If the continued involvement is achieved by providing financial guarantee for the transferred financial assets, the assets formed by the continued involvement are recognized at the lower of the carrying amount of the financial assets and the amount of the financial guarantee. The amount of financial guarantee refers to the maximum amount of consideration received that will be required to be repaid.

(4) Impairment of financial instruments

The Group impairs financial assets measured at amortized cost, lease receivables and contract assets based on expected credit losses and recognizes an allowance for losses.

1) Measurement of ECLs

ECLs are the weighted average of credit losses of financial instruments weighted by the risk of default. Credit losses refer to the difference between all contractual cash flows receivable according to the contract and discounted according to the original effective interest rate and all cash flows expected to be received, i.e. the present value of all cash shortages.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

1） 預期信用損失的計量（續）

整個存續期預期信用損失，是指因金融工具整個預計存續期內所有可能發生的違約事件而導致的預期信用損失。未來12個月內預期信用損失，是指因資產負債表日後12個月內（若金融工具的預計存續期少於12個月，則為預計存續期）可能發生的金融工具違約事件而導致的預期信用損失，是整個存續期預期信用損失的一部分。

對於因銷售商品、提供勞務等日常經營活動形成的不含重大融資成分的應收賬款、應收票據、應收款項融資、合同資產等應收款項，本集團運用簡化計量方法，按照相當於整個存續期內的預期信用損失金額計量損失準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

1) Measurement of ECLs (continued)

Lifetime ECLs represent the ECLs resulting from all possible default events over the expected life of a financial instrument. The next 12-month ECLs are the ECLs resulting from possible default events on a financial instrument within 12 months (or the expected life if the expected life of the financial instrument is less than 12 months) after the balance sheet date, and is a portion of lifetime ECLs.

For the accounts receivable, bills receivable, accounts receivable financing, contract assets and other receivables that do not contain material financing components formed from daily business activities such as selling goods and providing services, the Group applies the simplified approach to measuring the loss provision according to the amount of the lifetime expected credit loss.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

1） 預期信用損失的計量（續）

除上述採用簡化計量方法以外的金融資產（如其他應收款），本集團採用一般方法（三階段法）計提預期信用損失。在每個資產負債表日，本集團評估其信用風險自初始確認後是否已經顯著增加，如果信用風險自初始確認後未顯著增加，處於第一階段，本集團按照相當於未來12個月內預期信用損失的金額計量損失準備，並按照賬面餘額和實際利率計算

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

1) Measurement of ECLs (continued)

The Group adopts the general method (three-stage method) to make provision for expected credit losses for financial assets other than those measured by the above simplified measurement method (such as other receivables). The Group evaluates whether the credit risks have increased significantly since the initial recognition on each balance sheet date. If not, it is in Stage 1, and the Group shall measure the loss provisions according to the amount equivalent to the next 12-month expected credit loss, and calculate the interest income according to the book value and the actual interest rate. If the credit risks have increased significantly since the initial recognition but no credit impairment has occurred, it is in Stage 2, and

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

1） 預期信用損失的計量（續）

利息收入；如果信用風險自初始確認後已顯著增加但尚未發生信用減值的，處於第二階段，本集團按照相當於整個存續期內預期信用損失的金額計量損失準備，並按照賬面餘額和實際利率計算利息收入；如果初始確認後發生信用減值的，處於第三階段，本集團按照相當於整個存續期內預期信用損失的金額計量損失準備，並按照攤餘成本和實際利率計算利息收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

1) Measurement of ECLs (continued)

the Group shall measure the loss provision according to the lifetime expected credit loss, and calculate the interest income according to the book value and the actual interest rate. If credit impairment occurs after initial recognition, it is in Stage 3, and the Group shall measure the loss provisions according to the amount equivalent to the lifetime expected credit loss, and calculate the interest income according to the amortized cost and the actual interest rate.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

1） 預期信用損失的計量（續）

本集團採用預期信用損失模型對金融工具和合同資產的減值進行評估時，根據歷史還款數據並結合經濟政策、宏觀經濟指標、行業風險等因素推斷債務人信用風險的預期變動。

2） 按照信用風險特徵組合計提減值準備的組合類別及確定依據

本集團基於單項和組合評估金融工具的預期信用損失，以組合為基礎進行評估時，本集團基於共同信用風險特徵將金融工具分為不同組別。本集團採用的共同信用風險特徵包括：金融工具類型、債務人所處行業、逾期信息、應收款項賬齡等。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) *Impairment of financial instruments (continued)*

1) Measurement of ECLs (continued)

When the Group assesses the impairment of financial instruments and contract assets using the expected credit loss model, it extrapolates the expected changes in debtors' credit risk based on historical repayment data combined with economic policies, macroeconomic indicators, industry risks and other factors.

2) Grouping categories and basis for determining provision for impairment based on credit risk characteristics

The Group assesses the expected credit losses of financial instruments on an individual and group basis and, when assessed on a group basis, the Group categorises financial instruments into groups based on common credit risk characteristics. The common credit risk characteristics adopted by the Group include: type of financial instrument, industry in which the debtor operates, past defaults, and aging of receivables.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

2） 按照信用風險特徵組合計提減值準備的組合類別及確定依據（續）

① 應收賬款（與合同資產）的組合類別及確定依據

本集團根據應收賬款（與合同資產）的賬齡、款項性質、信用風險敞口、歷史回款情況等信息為基礎，按信用風險特徵的相似性和相關性進行分組。

組合一為低風險組合，主要包括應收政府補助或補貼款項、中國同輻內部正常經營單位款項及其他信用風險較低的應收款項；低風險組合一般不計提預期信用損失。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) *Impairment of financial instruments (continued)*

2) Grouping categories and basis for determining provision for impairment based on credit risk characteristics (continued)

① Grouping categories of accounts receivable (and contract assets) and basis of determination

The Group groups accounts receivable (and contract assets) according to the similarity and correlation of credit risk characteristics based on information such as aging, nature of payment, credit risk exposure, and history of repayment.

Portfolio 1 represents the low-risk portfolio, which mainly includes receivables for government grants or subsidies, balances from normal operating entities within CIRC, and other receivables with relatively low credit risk. No expected credit loss is generally provided for the low-risk portfolio.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

2） 按照信用風險特徵組合計提減值準備的組合類別及確定依據（續）

組合二為一般組合，對於應收賬款（與合同資產），本集團判斷賬齡為其信用風險主要影響因素，因此，本集團參考歷史信用損失經驗，編製應收賬款賬齡與違約損失率對照表，以此為基礎評估其預期信用損失。本集團根據開票日期確定賬齡。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

2) Grouping categories and basis for determining provision for impairment based on credit risk characteristics (continued)

Portfolio 2 represents the general portfolio. For accounts receivable (and contract assets), the Group determines that ageing is the main factor affecting its credit risk; therefore, the Group references historical credit loss experience, prepares a comparison table of accounts receivable ageing and default loss rates, and uses this as the basis for evaluating its expected credit losses. The Group determines ageing based on invoice date.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

2）按照信用風險特徵組合計提減值準備的組合類別及確定依據（續）

② 應收票據的組合類別及確定依據

本集團基於應收票據的承兑人信用風險作為共同風險特徵，將其劃分為不同組合，並確定預期信用損失會計估計政策：a.承兑人為上市的商業銀行的銀行承兑匯票，本集團評價該類款項具有較低的信用風險，不確認預期信用損失；b.承兑人為非上市的商業銀行的銀行承兑匯票及商業承兑匯票，參照本集團應收賬款政策確認預期損失率計提損失準備，與應收賬款的組合劃分相同。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

2) Grouping categories and basis for determining provision for impairment based on credit risk characteristics (continued)

② Grouping categories of bills receivable and basis of determination

The Group groups bills receivable based on their acceptor credit risk as a common risk characteristic, and determines the accounting estimation policy for expected credit losses: a. for bank acceptance bills whose acceptors are listed commercial banks, the Group assesses such items to have low credit risk and does not recognize expected credit losses; b. for bank acceptance bills and commercial acceptance bills where the acceptor is a non-listed commercial bank, the Group recognizes the loss allowance based on the expected loss rates determined in accordance with the Group's policy on accounts receivable, using the same grouping criteria as the accounts receivable.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

2） 按照信用風險特徵組合計提減值準備的組合類別及確定依據（續）

③ 其他應收款的組合類別及確定依據

本集團其他應收款主要包括應收押金和保證金、應收員工備用金、應收往來款等。根據應收款的性質和不同對手方的信用風險特徵，本集團參照應收賬款的分組情況，對其他應收進行分組並以組合為基礎考慮評估信用風險是否顯著增加。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

2) Grouping categories and basis for determining provision for impairment based on credit risk characteristics (continued)

③ Grouping categories of other receivables and basis of determination

The Group's other receivables mainly include deposits and guarantees receivable, advances to employees, and amounts due from related parties. Based on the nature of receivables and the credit risk characteristics of various counterparties, the Group groups other receivables by reference to the grouping of trade receivables, and assesses whether there has been a significant increase in credit risk on a portfolio basis.

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

3） 按照單項計提壞賬減值準備的單項計提判斷標準

若某一客戶信用風險特徵與組合中其他客戶顯著不同，或該客戶信用風險特徵發生顯著變化，例如客戶發生嚴重財務困難，應收該客戶款項的預期信用損失率已顯著高於其所處於賬齡、逾期區間的預期信用損失率等，本集團對應收該客戶款項按照單項計提損失準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

3) Criteria for individual assessment of provision for bad debt impairment

If the credit risk characteristics of a customer are significantly different from those of other customers in the group, or if there is a significant change in the credit risk characteristics of the customer, for example, the customer is in severe financial difficulty and the expected credit loss rate on receivables from the customer is significantly higher than the expected credit loss rate in the aging and overdue ranges, the Group will make a provision for losses on receivables from the customer on an individual basis.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

4） 減值準備的核銷

當本集團不再合理預期能夠全部或部分收回金融資產合同現金流量時，本集團直接減記該金融資產的賬面餘額。本集團將下列情形作為應收款項壞賬損失確認標準：a.債務人被依法宣告破產、撤銷，其剩餘財產不足清償的款項；b.債務人死亡或依法宣告死亡、失蹤，其財產或遺產不足以清償的款項；c.債務人遭受重大自然災害或意外事

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

4) Write-off of impairment provision

When the Group no longer reasonably expects to recover all or part of the contractual cash flows of a financial asset, the Group directly writes down the carrying amount of the financial asset. The Group recognizes bad debt loss of receivables when the following conditions are met: a. amounts where the residual assets of the debtor, which has been lawfully declared bankrupt or revoked, are insufficient for settlement; b. amounts where the property or estate of the debtor, who is deceased or lawfully declared dead or missing, are insufficient for settlement; c. amounts that cannot be settled out of the debtor's property (including insurance indemnities, etc.) when the debtor suffers

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(4) 金融工具減值（續）

4) 減值準備的核銷（續）

故，損失巨大，以其財產（包括保險賠款等）無法清償的款項；d.債務人逾期未履行償債義務，經法院裁決，確實無法清償的款項；e.逾期5年以上（非軍核品）仍無法收回的款項。對於有確鑿證據表明確實無法收回的應收款項，經本集團按規定程序批准後作為壞賬損失，沖銷提取的壞賬準備。已減記的金融資產以後又收回的，作為減值損失的轉回計入收回當期的損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(4) Impairment of financial instruments (continued)

4) Write-off of impairment provision (continued)

heavy losses from major natural disasters or accidents; d. amounts confirmed to be irrecoverable via court ruling where the debtor fails to perform repayment obligations when due; e. amounts outstanding for more than five years (excluding military-nuclear-related products) and still irrecoverable. Receivables for which there is conclusive evidence of being genuinely irrecoverable shall be recognized as bad debt losses upon approval by the Group in accordance with prescribed procedures, offsetting the allowance for bad debts. Subsequent recoveries of financial assets that have been written-down shall be treated as a reversal of impairment losses and recognized in profit or loss for the period of recovery.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

10. 金融工具（續）

(5) 金融資產和金融負債的抵銷

本集團的金融資產和金融負債在資產負債表內分別列示，不相互抵銷。但同時滿足下列條件時，以相互抵銷後的淨額在資產負債表內列示：1）本集團具有抵銷已確認金額的法定權利，且該種法定權利是當前可執行的；2）本集團計劃以淨額結算，或同時變現該金融資產和清償該金融負債。

11. 存貨

本集團存貨主要包括原材料、包裝物、低值易耗品、在產品、庫存商品。

存貨實行永續盤存制，存貨在取得時按實際成本計價；領用或發出存貨，採用加權平均法確定其實際成本。低值易耗品和包裝物採用一次轉銷法進行攤銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

10. Financial instruments (continued)

(5) Offset of financial assets and financial liabilities

Financial assets and financial liabilities of the Group shall be presented separately in the balance sheet and shall not be offset. However, when all of the following conditions are met, a financial asset and a financial liability shall be offset and the net amount is presented in the balance sheet: (1) the Group has a legal right that is currently enforceable to set off the recognized amount, (2) the Group intends either to settle on a net basis, or to realise the financial asset and settle the financial liability simultaneously.

11. Inventories

The Group's inventories include the raw materials, packaging material, low-value consumption goods, unfinished products, and merchandise inventories.

Perpetual inventory system is adopted by the Group. Inventory is valued at actual cost when acquired. Weighted average method are used to determine the actual cost of the inventory used or issued. Low-value consumption goods and packaging material are amortized at one time when they are used.

三、重要會計政策及會計估計（續）

11. 存貨（續）

期末存貨按成本與可變現淨值孰低原則計價，對於存貨因遭受毀損、全部或部分陳舊過時或銷售價格低於成本等原因，預計其成本不可收回的部分，提取存貨跌價準備。庫存商品及大宗原材料的存貨跌價準備按單個存貨項目的成本高於其可變現淨值的差額提取；其他數量繁多、單價較低的原輔材料按類別提取存貨跌價準備。

庫存商品、在產品和用於出售的材料等直接用於出售的商品存貨，其可變現淨值按該存貨的估計售價減去估計的銷售費用和相關稅費後的金額確定；用於生產而持有的材料存貨，其可變現淨值按所生產或加工的產成品的估計售價減去至完工時估計將要發生的成本、估計的銷售費用和相關稅費後的金額確定。

12. 合同資產與合同負債

(1)　合同資產

合同資產，是指本集團已向客戶轉讓商品而有權收取對價的權利，且該權利取決於時間流逝之外的其他因素。合同資產的預期信用損失的確定方法詳見上述附註三、10.(4)金融資產減值相關內容。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

11. Inventories (continued)

Inventories at the end of the period are priced at the lower of cost or net realizable value, and a provision for decline in value of inventories is made for the portion of inventories whose cost is expected to be irrecoverable due to damage, total or partial obsolescence, or selling price below cost. Provision for decline in value of inventories and bulk raw materials is based on the excess of the cost of individual inventory items over their net realizable value; other raw and auxiliary materials in large quantities and at lower unit prices are provided for inventory decline by category.

Net realizable value of stock in inventory that can be sold directly such as merchandise inventory, unfinished products and materials held for sale is determined using the estimated selling price less the estimated selling expenses and related taxes. Net realizable value of material inventory held for production is determined using the estimated selling price of the finished products produced or processed less estimated costs of completion, the estimated selling expenses and related taxes.

12. Contractual assets and contractual liability

(1)　Contractual assets

Contractual assets refer to the Group's right (depends on factors other than passage of time) to collect considerations from customers in exchange for goods transferred by the Group. For the details of the determination method for expected credit loss of contract assets, please refer to the relevant contents of the said Note III. 10.(4) Impairment of financial assets.

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三、重要會計政策及會計估計（續）

12. 合同資產與合同負債（續）

(1) 合同資產（續）

會計處理方法，本集團在資產負債表日計算合同資產預期信用損失，如果該預期信用損失大於當前合同資產減值準備的賬面金額，本集團將其差額確認為減值損失，借記「資產減值損失」，貸記「合同資產減值準備」。相反，本集團將差額確認為減值利得，做相反的會計記錄。

本集團實際發生信用損失，認定相關合同資產無法收回，經批准予以核銷的，根據批准的核銷金額，借記「合同資產減值準備」，貸記「合同資產」。若核銷金額大於已計提的損失準備，按其差額借記「資產減值損失」。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

12. Contractual assets and contractual liability (continued)

(1) *Contractual assets (continued)*

As for accounting methods, the Group calculates the expected credit loss of contract assets on the balance sheet date. If the expected credit loss is greater than the book value of the current provision for the impairment of contract assets, the Group will recognize such difference as impairment loss, which will be debited to “impairment loss of assets” and credited to “provision for the impairment of contract assets”. Otherwise, the Group will recognize such difference as impairment gain and make the opposite accounting records.

Where the Group actually incurs credit loss and determines that the relevant contract assets cannot be recovered, if the contract assets have been approved for cancellation after verification, the Group shall be debited to “provision for the impairment of contract assets” and credited to “contract assets” according to the approved amount of write-off. If the amount of write-off is greater than the accrued loss provision, the “impairment loss of assets” shall be debited according to the difference.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

12. 合同資產與合同負債（續）

(2) 合同負債

合同負債反映本集團已收或應收客戶對價而應向客戶轉讓商品的義務。

13. 長期股權投資

(1) 確定對被投資單位具有控制、共同控制或重大影響的判斷

本集團長期股權投資主要包括本集團持有的能夠對被投資單位實施控制、重大影響的權益性投資，以及對其合營企業的權益性投資。

控制是指本集團擁有對被投資方的權力，通過參與被投資方的相關活動而享有可變回報，並且有能力運用對被投資方的權力影響其回報金額。

共同控制是指按相關約定對某項安排所共有的控制，並且該安排的相關活動必須經過分享控制權的參與方一致同意後才能決策。合營安排是指一項由兩個或兩個以上的參與方共同控制的安排。合營企業是指合營方僅對該安排的淨資產享有的權利的合營安排。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

12. Contractual assets and contractual liability (continued)

(2) *Contract liabilities*

The contract liabilities reflect the Group's obligations to transfer goods to the customer due to customer consideration received or receivable.

13. Long-term equity investment

(1) *Judgment for determining control, joint control or significant influence on the investee*

The Group's long-term equity investments consist primarily of equity investments held by the Group that are capable of exercising control and significant influence over the investees and equity investments in its joint ventures.

Control means that the Group has power over the investee, enjoys variable returns through its participation in the investee's related activities, and has the ability to use its power over the investee to influence the amount of its returns.

Joint control means the joint control over certain arrangement according to relevant agreements, where the activities of the arrangement can be decided only when all the participants sharing the control reach a consensus. Joint venture arrangement means an arrangement under the common control of two or more parties. Joint venture means a joint venture arrangement in which the joint venture party only has rights to the net assets of the arrangement.

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三、 重要會計政策及會計估計（續）

13. 長期股權投資（續）

(1) 確定對被投資單位具有控制、共同控制或重大影響的判斷（續）

重大影響是指對被投資單位的財務和經營政策有參與決策的權力，但並不能控制或與其他方一起共同控制這些政策的制定。本公司直接或通過子公司間接擁有被投資單位20%以上但低於50%的表決權時，本集團通常認為對被投資單位具有重大影響，除非有明確的證據表明本集團不能參與被投資單位的生產經營決策。在確定能否對被投資單位施加重大影響時，本集團一方面會考慮本集團直接或間接持有的被投資單位的表決權股份，同時考慮本集團和其他方持有的當期可執行潛在表決權在假定轉換為對被投資單位的股權後產生的影響，如被投資單位發行的當期可轉換的認股權證、股份期權及可轉換公司債券等的影響。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(1) Judgment for determining control, joint control or significant influence on the investee (continued)

Significant influence means the power to participate in decision-making for the financial and business policy of the investee, but not to control or jointly control with other parties over the formulation of such policies. When the Company, directly or indirectly, owns more than 20% but less than 50% of the voting power of an investee through its subsidiaries, the Group is generally considered to have significant influence over the investee, unless there is clear evidence that the Group is unable to participate in the investee's production and operating decisions. In determining whether it is possible to exercise significant influence over an investee, the Group considers, on the one hand, the Group's direct or indirect holdings of voting shares of the investee and, on the other hand, the impact of current exercisable potential voting rights held by the Group and other parties that are assumed to be converted into equity interests in the investee, such as current convertible warrants, share options and convertible corporate bonds issued by the investee.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(2) 長期股權投資成本確定、後續計量及損益確認方法

同一控制下企業合併：以支付現金、轉讓非現金資產或承擔債務方式作為合併對價的，在合併日按照取得被合併方所有者權益在最終控制方合併財務報表中的賬面價值的份額作為長期股權投資的初始投資成本。長期股權投資初始投資成本與支付的現金、轉讓的非現金資產、所承擔債務賬面價值之間的差額，調整資本公積中的股本溢價；資本公積中的股本溢價不足沖減的，調整留存收益。

以發行權益性證券作為合併對價的，在合併日按照取得被合併方所有者權益在最終控制方合併財務報表中的賬面價值的份額作為長期股權投資的初始投資成本，按照發行股份的面值總額作為股本，長期股權投資初始投資成本與所發行股份面值總額之間的差額，調整資本公積中的股本溢價；資本公積中的股本溢價不足沖減的，調整留存收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(2) Methods of determining the cost, subsequent measurement and recognizing profit and loss on long-term equity investments

For business combinations under common control, if cash is paid, non-cash assets are transferred or liabilities are assumed as consideration for business combination, the initial investment cost of the long-term equity investment is based on the acquired share of the ownership interest of the acquiree in the carrying amount of the consolidated financial statements of the ultimate controlling party on the combination date. The difference between the initial investment cost of a long-term equity investment and the carrying amount of cash paid, non-cash assets transferred and liabilities assumed is treated as an adjustment to share premium in the capital surplus; if the share premium in capital surplus is not sufficient to absorb the difference, the remaining balance is adjusted against retained earnings.

In case that the consideration of the business combination is satisfied by issuing equity securities, the initial investment cost of the long-term equity investment is based on the acquired share of the ownership interest of the acquiree in the carrying amount of the consolidated financial statements of the ultimate controlling party on the combination date. With the sum of par values of shares being issued as the share capital, the difference between the initial investment cost of the long-term equity investment and the sum of par values of shares being issued shall be treated as an adjustment to share premium in the capital surplus; if the share premium in capital surplus is not sufficient to absorb the difference, the remaining balance is adjusted against retained earnings.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(2) 長期股權投資成本確定、後續計量及損益確認方法（續）

非同一控制下的企業合併：本集團按照購買日確定的合併成本作為長期股權投資的初始投資成本。

為企業合併而發生的審計、法律服務、評估諮詢等中介費用以及其他相關管理費用於發生時計入當期損益；作為合併對價發行的權益性證券或債務性證券的交易費用，計入權益性證券或債務性證券的初始確認金額。

除上述通過企業合併取得的長期股權投資外，以支付現金取得的長期股權投資，按照實際支付的購買價款作為投資成本；以發行權益性證券取得的長期股權投資，按照發行權益性證券的公允價值作為投資成本；投資者投入的長期股權投資，按照投資合同或協議約定的價值作為投資成本；以債務重組、非貨幣性資產交換等方式取得的長期股權投資，按相關會計準則的規定確定投資成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(2) *Methods of determining the cost, subsequent measurement and recognizing profit and loss on long-term equity investments (continued)*

Business combinations not under common control: The Group recognizes the initial investment cost of long-term equity investments based on the cost of the combination determined at the acquisition date.

Intermediary fees, such as auditing, legal services, appraisal and consulting fees, and other related management fees incurred for business combination are recognized in profit or loss in the period when they are incurred; transaction costs for equity securities or debt securities issued as consideration for the combination are included in the initially recognized amounts of the equity securities or debt securities.

Apart from the long-term equity investments acquired through business combination mentioned above, the long-term equity investments acquired by cash payment, the investment cost is based on the actual amount of cash paid for the acquisition. For long-term equity investment acquired by issuing equity securities, the investment cost is the fair value of the equity securities issued. For long-term equity investment from the investor, the investment cost is the agreed consideration as specified in the contract or agreement. For long-term equity investment acquired through transactions such as debts restructuring and exchange of non-monetary assets, the investment cost is determined according to the relevant accounting standards.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(2) 長期股權投資成本確定、後續計量及損益確認方法（續）

本公司對能夠對被投資單位實施控制的長期股權投資在個別財務報表中採用成本法核算；本集團對合營企業及聯營企業的投資採用權益法核算。

採用成本法核算時，長期股權投資按初始投資成本計價，追加或收回投資時調整長期股權投資的成本。被投資單位宣告分派的利潤或現金股利確認為投資收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(2) Methods of determining the cost, subsequent measurement and recognizing profit and loss on long-term equity investments (continued)

The Company utilizes the cost method of accounting in the individual financial statements for long-term equity investments in investees over which it can exercise control, and the Group utilizes the equity method of accounting for investments in joint ventures and associates.

When the cost method is adopted, long-term equity investments are valued at initial investment cost, and the cost of long-term equity investments is adjusted when making additional investments or withdrawing investments. Profit or cash dividends declared by the investee are recognized as investment income.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(2) 長期股權投資成本確定、後續計量及損益確認方法（續）

採用權益法核算時，初始投資成本大於投資時應享有被投資單位可辨認淨資產公允價值份額的差額，不調整長期股權投資的初始投資成本；初始投資成本小於投資時應享有被投資單位可辨認淨資產公允價值份額的差額，計入當期損益，同時調整長期股權投資的成本。取得長期股權投資後，按照應享有或應分擔的被投資單位當年實現的淨損益和其他綜合收益的份額，分別確認投資收益和其他綜合收益，同時調整長期股權投資的賬面價值；投資方按照被投資單位宣告分派的利潤或現金股利計算應享有的部分，

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(2) Methods of determining the cost, subsequent measurement and recognizing profit and loss on long-term equity investments (continued)

When the equity method of accounting is adopted, the positive difference between the initial investment cost and the share of the fair value of the identifiable net assets of the investee at the time of investment, the initial investment cost of the long-term equity investment shall not be adjusted; for the negative difference between the initial investment cost and the share of the fair value of the identifiable net assets of the investee at the time of investment, the initial investment cost shall be included in the profit or loss for the period, and the cost of long-term equity investment shall be adjusted. Upon acquiring the long-term equity investments, investment income and other comprehensive income are recognized respectively according to the share of the realized net profit or loss and other comprehensive income of the investee for the year to which the investor is entitled or liable, and adjust the carrying amount of the long-term equity investment. The investor's entitlement is calculated according to the portion of profit or cash dividends declared

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(2) 長期股權投資成本確定、後續計量及損益確認方法（續）

相應減少長期股權投資的賬面價值；投資方對於被投資單位除淨損益、其他綜合收益和利潤分配以外所有者權益的其他變動，調整長期股權投資的賬面價值並計入所有者權益。在確認應享有被投資單位淨損益的份額時，以取得投資時被投資單位可辨認淨資產的公允價值為基礎，按照本集團的會計政策及會計期間，對被投資單位的淨利潤進行調整，並抵銷與聯營企業及合營企業之間發生的未實現內部交易損益按照應享有的比例計算歸屬於投資企業的部分的基礎上確認投資收益，但本集團與被投資單位發生的未實現內部交易損失，屬於所轉讓資產減值損失的，不予以抵銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(2) Methods of determining the cost, subsequent measurement and recognizing profit and loss on long-term equity investments (continued)

by the investee, and the carrying amount of long-term equity investment is reduced accordingly. Other changes to the owner's equity of the investee, other than the net profit or loss, other comprehensive income and profit distribution shall be used to adjust the carrying amount of the long-term equity investment and included in the owners' equity. In recognizing the share of net profit or loss of an investee, investment income is recognized on the basis of the fair value of the identifiable assets of the investee at the time of the acquisition of the investment, adjustments to the net profit of the investee in accordance with the Group's accounting policies and the accounting period, and unrealised gains and losses arising from internal transactions with its associates and joint ventures are eliminated to the extent of the Group's attributable share, and investment income is recognized on that basis, but unrealised losses on internal transactions between the Group and an investee that represent impairment losses on the assets transferred shall not be eliminated.

財務報表附註(續)
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計(續)

13. 長期股權投資(續)

(2) 長期股權投資成本確定、後續計量及損益確認方法(續)

在確認應分擔被投資單位發生的淨虧損時,除本集團負有承擔額外損失義務外,以長期股權投資的賬面價值以及其他實質上構成對被投資單位淨投資的長期權益減記至零為限。被投資單位以後實現淨利潤的,本集團在其收益分享額彌補未確認的虧損分擔額後,恢復確認收益分享額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(2) Methods of determining the cost, subsequent measurement and recognizing profit and loss on long-term equity investments (continued)

In recognizing its share of net losses incurred by an investee, the carrying amount of long-term equity investments and other long-term equity interests that, in substance, constitute a net investment in the investee are written down to zero, except when the Group has an obligation to assume additional losses. Where the investee makes net profits subsequently, the Group shall re-recognize its share of the profits after setting off against the share of unrecognized losses.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(3) 長期股權投資核算方法的轉換

對因追加投資等原因能夠對被投資單位實施共同控制或重大影響但不構成控制的，原持有的按照本附註三、(10)「金融工具」確認和計量的股權投資的公允價值加上為取得新增投資而支付對價的公允價值，作為改按權益法核算的初始投資成本。上述計算所得的初始投資成本，與按照追加投資後全新的持股比例計算確定的應享有被投資單位在追加投資日可辨認淨資產公允價值份額之間的差額，前者大於後者的，不調整長期股權投資的賬面價值；前者小於後者的，差額調整長期股權投資的賬面價值，並計入當期營業外收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(3) Conversion of method of accounting for long-term equity investments

For those who are able to exercise joint control or significant influence over the investee due to additional investment, etc., but do not constitute control, the fair value of the equity investment originally held that is recognized and measured in accordance with the Note III. (10) "Financial Instruments" plus the fair value of consideration paid to acquire the additional investment shall be treated as the initial investment cost for the change to the equity method. For the difference between the initial investment cost derived from the above calculation and the share of the fair value of the identifiable net assets of the investee at the date of the additional investment determined in accordance with the new shareholding ratio after the additional investment, if the former is greater than the latter, the carrying amount of the long-term equity investment shall not be adjusted; if the former is less than the latter, the difference shall be used to adjust the carrying amount of the long-term equity investment and be included in the non-operating income for the period.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(3) 長期股權投資核算方法的轉換（續）

對因追加投資等原因能夠對非同一控制下的被投資單位實施控制的長期股權投資，在編製個別財務報表時，按照原持有的股權投資賬面價值加上新增投資成本之和，作為改按成本法核算的初始投資成本。購買日之前有的股權投資因採用權益法核算而確認的其他綜合收益，在處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。購買日之前持有的股權投資為指定以公允價值計量且其變動計入其他綜合收益的非交易性權益工具，原計入其他綜合收益的累計公允價值變動不得轉入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(3) Conversion of method of accounting for long-term equity investments (continued)

For long-term equity investments that are capable of exercising control over an investee that is not under common control due to an additional investment, etc., the sum of the carrying amount of the equity investment previously held plus the cost of the additional investment is recognized as the initial investment cost for the change to the cost method of accounting in preparing the separate financial statements. Other comprehensive income recognized due to the accounting of the equity investment with equity method prior to the acquisition date shall be subject to accounting treatment using the same basis as adopted by the investees to directly dispose of the relevant assets or liabilities. Equity investments held prior to the acquisition date are non-trading equity instruments designated as at fair value through other comprehensive income, and the cumulative change in fair value previously recognized in other comprehensive income shall not be transferred to profit or loss for the period.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、 重要會計政策及會計估計（續）

13. 長期股權投資（續）

(3) 長期股權投資核算方法的轉換（續）

本集團對因處置部分股權投資等原因對被投資單位不再具有共同控制或重大影響，處置後的剩餘股權適用本附註三、(10)「金融工具」確認和計量的，其在喪失共同控制或重大影響之日的公允價值與賬面價值之間的差額計入當期損益。原股權投資因採用權益法核算而確認的其他綜合收益，在終止採用權益法核算時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(3) Conversion of method of accounting for long-term equity investments (continued)

If the Group no longer has common control or significant influence over the investee due to the disposal of part of the equity investment, etc., and the remaining equity interest after disposal is determined and measured by applying the Note III. (10) “Financial Instruments”, the difference between the fair value at the date of loss of joint control or significant influence and the carrying amount is recognized in profit or loss for the period. Other comprehensive income recognized due to the accounting of the original equity investment with the equity method shall be subject to accounting treatment using the same basis as adopted by the investees to directly dispose of the relevant assets or liabilities when the equity method is no longer adopted for accounting.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(3) 長期股權投資核算方法的轉換（續）

本集團因處置部分股權投資等原因喪失了對被投資單位的控制的，處置後的剩餘股權能夠對被投資單位實施共同控制或施加重大影響的，改按權益法核算，在編製個別財務報表時對該剩餘股權視同自取得時即採用權益法核算進行調整；在合併財務報表中，對剩餘股權按照喪失控制權日的公允價值進行重新計量；處置後的剩餘股權不能對被投資單位實施共同控制或重大影響，適用本附註三、(10)「金融工具」確認和計量的，其在喪失控制之日的公允價值與賬面價值間的差額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(3) Conversion of method of accounting for long-term equity investments (continued)

If the Group loses control over the investee due to the disposal of part of the equity investment, etc., and the remaining equity interest after the disposal is able to exercise joint control or significant influence over the investee, it shall be accounted for under the equity method and adjusted as if the remaining equity interest had been accounted for under the equity method from the time of its acquisition when preparing the separate financial statements. In the consolidated financial statements, the remaining equity is remeasured at fair value at the date of loss of control. If the remaining equity interest after the disposal is not able to exercise joint control or significant influence over the investee, and such equity interest is determined and measured by applying the Note III. (10) "Financial Instruments" are applied, the difference between its fair value and carrying amount at the date of loss of control is recognized in profit or loss for the period.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

13. 長期股權投資（續）

(4) 長期股權投資的處置

處置長期股權投資，其賬面價值與實際取得價款的差額，計入當期投資收益。採用權益法核算的長期股權投資，在處置該項投資時，採用與被投資單位直接處置相關資產或負債相同的基礎，按相應比例對原計入其他綜合收益的部分進行會計處理。

(5) 長期股權投資的減值

長期股權投資的減值測試方法及減值準備計提方法參見附註三、(19)。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

13. Long-term equity investment (continued)

(4) Disposal of long-term equity investment

On disposal of long-term equity investments, the difference between the carrying amount and the actual acquisition price is recognized as investment income for the period. The long-term equity investment accounted for using the equity method shall be subject to accounting treatment using the same basis as adopted by the investees to directly dispose of the relevant assets or liabilities and according to the corresponding proportion of the original part of other comprehensive income.

(5) Impairment of long-term equity investments

For the methods of testing impairment and the methods of provision for impairment of long-term equity investments, please refer to Note III. (19).

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三、 重要會計政策及會計估計（續）

14. 投資性房地產

本集團投資性房地產包括已出租的房屋建築物。

本集團投資性房地產按其成本作為入賬價值，外購投資性房地產的成本包括購買價款、相關稅費和可直接歸屬於該資產的其他支出；自行建造投資性房地產的成本，由建造該項資產達到預定可使用狀態前所發生的必要支出構成。

本集團對投資性房地產採用成本模式進行後續計量，按其預計使用壽命及淨殘值率計提折舊或攤銷。投資性房地產的預計使用壽命、淨殘值率及年折舊（攤銷）率如下：

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

14. Investment property

The Group's investment property comprises buildings that have already been leased out.

The Group's investment property is recorded at its cost as the accounting value. The cost of purchased investment property comprises the purchase price, related taxes and other expenditure directly attributable to the asset, and the cost of self-constructed investment property comprises the necessary expenditure incurred in bringing the asset to its intended usable condition.

The Group uses the cost model for the subsequent measurement of investment property, and the depreciation or amortization is provided based on its estimated useful life and net residual rate. The estimated useful life, net residual rate and annual depreciation (amortization) rate for investment property are as follows:

類別 Category		折舊年限（年） Depreciation life (year)	預計殘值率(%) Estimated residual rates (%)	年折舊率(%) Annual depreciation rates (%)
房屋建築物	Buildings and structures	20-45	0-5	2.11-5.00

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三、重要會計政策及會計估計（續）

14. 投資性房地產（續）

當投資性房地產的用途改變為自用時，則自改變之日起，將該投資性房地產轉換為固定資產或無形資產。自用房地產的用途改變為賺取租金或資本增值時，則自改變之日起，將固定資產或無形資產轉換為投資性房地產。發生轉換時，以轉換前的賬面價值作為轉換後的入賬價值。

當投資性房地產被處置，或者永久退出使用且預計不能從其處置中取得經濟利益時，終止確認該項投資性房地產。投資性房地產出售、轉讓、報廢或毀損的處置收入扣除其賬面價值和相關稅費後的金額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

14. Investment property (continued)

Where the use of investment property is changed to owner-occupied use, the investment property shall be reclassified as a fixed asset or an intangible asset with effect from the date of the change. Where the use of owner-occupied property is changed to earn rental income or capital appreciation, the fixed asset or intangible asset shall be reclassified as investment property with effect from the date of the change. Upon reclassification, the carrying amount prior to the reclassification shall be used as the recognized amount after reclassification.

Where investment property is disposed of, or permanently taken out of use and it's expected that no economic benefits can be obtained from its disposal, the investment property should be derecognized. The income from selling, transferring, scrapping or destructing the investment property, after deducting its carrying amount and related taxes and fees, is recorded in the profit or loss for the period.

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三、重要會計政策及會計估計（續）

15. 固定資產

本集團固定資產是指同時具有以下特徵，即為生產商品、提供勞務、出租或經營管理而持有的，使用年限超過一年的有形資產。

固定資產包括房屋及建築物、機器設備、辦公設備、運輸工具及其他，按其取得時的成本作為入賬的價值，其中，外購的固定資產成本包括買價和進口關稅等相關稅費，以及為使固定資產達到預定可使用狀態前所發生的可直接歸屬於該資產的其他支出；自行建造固定資產的成本，由建造該項資產達到預定可使用狀態前所發生的必要支出構成；投資者投入的固定資產，按投資合同或協議約定的價值作為入賬價值，但合同或協議約定價值不公允的按公允價值入賬。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

15. Fixed assets

The Group's fixed assets refer to the tangible assets that have all of the following characteristics: they are held for the purpose of producing goods, providing services, letting or managing operation, and have a useful life of more than one year.

Fixed assets include buildings and structures, machinery and equipment, office equipment, transport vehicles and others, and are recorded at their cost at the time of acquisition. The cost of purchased fixed assets comprises the purchase price and related taxes and duties, such as import duties, as well as other expenditure directly attributable to the asset incurred in bringing it to its intended usable condition. The cost of self-constructed fixed assets comprises the necessary expenditure incurred in bringing it to its intended usable condition. Fixed assets contributed by investors are recognized at the value specified in the investment contract or agreement, however, where the value specified in the contract or agreement is unfair, they are recognized at fair value.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

15. 固定資產（續）

與固定資產有關的後續支出，包括修理支出、更新改造支出等，符合固定資產確認條件的，計入固定資產成本，對於被替換的部分，終止確認其賬面價值；不符合固定資產確認條件的，於發生時按照受益對象計入當期損益或計入相關資產的成本。

除已提足折舊仍繼續使用的固定資產和單獨計價入賬的土地外，本集團對所有固定資產計提折舊。計提折舊時採用平均年限法，並根據用途分別計入相關資產的成本或當期費用。本集團固定資產的分類折舊年限、預計淨殘值率、折舊率如下：

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

15. Fixed assets (continued)

Subsequent expenditure relating to fixed assets, including repair costs and refurbishment costs, shall be included in the cost of the fixed asset if it meets the criteria for recognizing fixed assets. For parts that are replaced, their carrying amount is derecognized. Where such expenditure does not meet the criteria for recognizing fixed assets, it shall be recognized in profit or loss for the period or included in the cost of the relevant asset based on the beneficiaries, at the time it is incurred.

Except for fixed assets that have been fully depreciated but are still in use, and land that is accounted for separately, the Group charges depreciation on all fixed assets. Depreciation is calculated using the straight-line method and is included in the cost of the relevant assets or to current expenses, depending on their use. The depreciation life, estimated net residual rates and depreciation rates by category for the Group's fixed assets are as follows:

序號 No.	類別 Category		折舊年限（年） Depreciation life (year)	預計殘值率(%) Estimated residual rates (%)	年折舊率(%) Annual depreciation rates (%)
1	房屋及建築物	Buildings and structures	10-50	0-10	1.80-10.00
2	機器設備	Machinery and equipment	3-20	0-10	4.50-33.33
3	辦公設備	Office equipment	3-15	3-10	6.00-32.33
4	電子設備	Electronic equipment	3-10	0-10	9.00-33.33
5	運輸工具及其他	Transport vehicles and others	1-20	0-10	4.50-100.00

財務報表附註(續)
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三、重要會計政策及會計估計(續)

15. 固定資產(續)

本集團於每年年度終了,對固定資產的預計使用壽命、預計淨殘值和折舊方法進行覆核,如發生改變,則作為會計估計變更處理。

當固定資產被處置、或者預期通過使用或處置不能產生經濟利益時,終止確認該固定資產。固定資產出售、轉讓、報廢或毀損的處置收入扣除其賬面價值和相關稅費後的金額計入當期損益。

固定資產減值測試方法及減值準備計提方法參見附註三、19.長期資產減值。

16. 在建工程

在建工程按實際發生的成本計量。自營建築工程按直接材料、直接工資、直接施工費等計量;出包建築工程按應支付的工程價款等計量;設備安裝工程按所安裝設備的價值、安裝費用、工程試運轉等所發生的支出等確定工程成本。在建工程成本還包括應當資本化的借款費用和匯兑損益。

在建工程在達到預定可使用狀態之日起轉入固定資產,次月起開始計提折舊。

在建工程減值測試方法及減值準備計提方法參見附註三、19.長期資產減值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

15. Fixed assets (continued)

The Group will review the estimated useful life, estimated net residual and depreciation method for fixed assets at the end of each year. In case of change, it shall be treated as change of accounting estimates.

A fixed asset is derecognized on disposal or when no economic benefits are expected from its use or disposal. The income from selling, transferring, scrapping or destructing the fixed asset, after deducting its carrying amount and related taxes and fees, is recorded in the profit or loss for the period.

For the methods of testing impairment of fixed assets and the methods of provision for impairment, please refer to Note III. 19. Impairment of Long-term Assets.

16. Construction in progress

Construction in progress is measured at actual cost incurred. For self-operated construction projects, the cost is measured on the basis of direct materials, direct labor costs and direct construction costs; for outsourced construction projects, the cost is measured on the basis of the construction payables; for equipment installation projects, the cost is determined on the basis of the value, installation costs and expenditure incurred in trial operation of the equipment installed. The cost of construction in progress also includes borrowing costs to be capitalized and exchange gains or losses.

Construction in progress ready for intended usable condition is transferred to fixed assets, and depreciation is drawn from the next month.

For the methods of testing impairment of construction in progress and the methods of provision for impairment, please refer to Note III. 19. Impairment of Long-term Assets.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

17. 借款費用

本集團借款費用包括借款利息、折價或溢價的攤銷、輔助費用以及因外幣借款而發生的匯兑差額等。可直接歸屬於符合資本化條件的資產的購建或者生產的借款費用，在資產支出已經發生、借款費用已經發生、為使資產達到預定可使用或可銷售狀態所必要的購建或生產活動已經開始時，開始資本化；當購建或生產符合資本化條件的資產達到預定可使用或可銷售狀態時，停止資本化。其餘借款費用在發生當期確認為費用。

專門借款當期實際發生的利息費用，扣除尚未動用的借款資金存入銀行取得的利息收入或進行暫時性投資取得的投資收益後的金額予以資本化；一般借款根據累計資產支出超過專門借款部分的資產支出加權平均數乘以所佔用一般借款的加權平均利率，確定資本化金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

17. Borrowing costs

The Group's borrowing costs comprise interest on borrowings, the amortization of any discount or premium, ancillary costs and exchange differences arising from foreign currency borrowings. Borrowing costs directly attributable to the acquisition, construction or production of assets that meet the criteria for capitalisation are capitalized when the expenditure on the asset has been incurred, the borrowing costs have been incurred, and the acquisition, construction or production activities necessary to bring the asset to its intended usable or saleable condition have commenced, and capitalisation ceases when the acquisition, construction or production of the asset meeting the criteria for capitalisation reaches its intended usable or saleable condition. All other borrowing costs are recognized as an expense in the period in which they are incurred.

The actually incurred interest costs of special borrowings in the period shall be capitalized after the interest income from deposits in banks or investment income from temporary investment with the unused borrowings is deducted from it. The capitalized amount of general borrowings shall be obtained by multiplying the weighted average of the excess of the accumulated asset expenditures over the asset expenditures of special borrowings with the weighted average interest rate of general borrowings used.

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三、重要會計政策及會計估計（續）

17. 借款費用（續）

符合資本化條件的資產，是指需要經過相當長時間（通常指1年以上）的購建或者生產活動才能達到預定可使用或者可銷售狀態的固定資產、投資性房地產和存貨等資產。

如果符合資本化條件的資產在購建或者生產過程中發生非正常中斷、且中斷時間連續超過3個月，暫停借款費用的資本化，直至資產的購建或生產活動重新開始。

18. 無形資產

本集團無形資產包括土地使用權、非專利技術、專利及特許權、軟件及其他等，按照成本進行初始計量，其中，購入的無形資產，按實際支付的價款和相關的其他支出作為實際成本；投資者投入的無形資產，按投資合同或協議約定的價值確定實際成本，但合同或協議約定價值不公允的，按公允價值確定實際成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

17. Borrowing costs (continued)

Assets that meet the criteria for capitalisation refer to fixed assets, investment property and inventory, amongst others, which require a considerable period of time (usually one year or more) of acquisition, construction or production before they reach their intended usable or saleable condition.

If the acquisition, construction or production of an asset that meets the criteria for capitalisation is abnormally interrupted, and the interruption lasts for more than three consecutive months, the capitalisation of borrowing costs shall be suspended until the acquisition or construction or production of the asset resumes.

18. Intangible assets

The Group's intangible assets, which include land use rights, non-patented technology, patents and licences, software and others, are initially measured at cost. Among these, the actual cost of acquired intangible assets is determined as the consideration actually paid and related other expenditure, and the actual cost of intangible assets contributed by investors is determined based on the value specified in the investment contract or agreement. However, where the value specified in the contract or agreement is unfair, the actual cost is recognized at fair value.

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三、重要會計政策及會計估計（續）

18. 無形資產（續）

(1) 使用壽命及其確定依據、估計情況、攤銷方法或覆核程序

土地使用權從出讓起始日起，按其出讓年限平均攤銷；專利技術、非專利技術和其他無形資產按預計使用年限、合同規定的受益年限和法律規定的有效年限三者中最短者分期平均攤銷。攤銷金額按其受益對象計入相關資產成本和當期損益。

對使用壽命有限的無形資產的預計使用壽命及攤銷方法於每年年度終了進行覆核，如發生改變，則作為會計估計變更處理。在每個會計期間對使用壽命不確定的無形資產的預計使用壽命進行覆核，如有證據表明無形資產的使用壽命是有限的，則估計其使用壽命並在預計使用壽命內攤銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

18. Intangible assets (continued)

(1) Useful life and its basis for determination, estimation, amortization method, or review procedure

Land use rights are amortized on an average basis over the term of the grant from the date of grant; patented technology, non-patented technology and other intangible assets are amortized on an average basis over the shortest of their estimated useful lives, the benefit period specified in the contract and the statutory validity period. The amortization charge is recognized in the cost of the relevant assets and in profit or loss for the period based on the beneficiaries.

The estimated useful life and amortization method for intangible assets with finite useful lives are reviewed at the end of each year. In case of change, it shall be treated as change of accounting estimates. The estimated useful life of intangible assets with an indefinite useful life is reviewed in each accounting period, and if there is evidence that the useful life of an intangible asset is finite, its useful life is estimated and the asset is amortized over that estimated useful life.

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三、重要會計政策及會計估計（續）
III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

18. 無形資產（續）
18. Intangible assets (continued)

(1) 使用壽命及其確定依據、估計情況、攤銷方法或覆核程序（續）

(1) Useful life and its basis for determination, estimation, amortization method, or review procedure (continued)

本集團各類無形資產的攤銷年限如下：

The amortization periods for the Group's various categories of intangible assets are as follows:

序號 No.	類別 Category		攤銷年限（年） Amortization periods (year)
1	土地使用權	Land use rights	20-50
2	非專利技術	Non-patented technology	10-15
3	專利及特許權	Patents and licences	3.5-20
4	軟件及其他	Software and others	3-10

無形資產減值測試方法及減值準備計提方法參見附註三、19.長期資產減值。

For the methods of testing impairment of intangible assets and the methods of provision for impairment, please refer to Note III. 19. Impairment of Long-term Assets.

(2) 研發支出的歸集範圍及相關會計處理方法

(2) Scope of R&D expenditure and related accounting treatment

本集團研發支出的歸集範圍包括研發人員職工薪酬、直接投入費用、技術服務費、折舊及待攤費用、其他費用等。

The scope of the Group's R&D expenditure includes remuneration of R&D employees, direct input costs, technical service fees, depreciation and amortization, and other expenses.

本集團根據內部研究開發項目支出的性質以及研發活動最終形成無形資產是否具有較大不確定性，將其分為研究階段支出和開發階段支出。

The Group classifies expenditure on internal research and development projects as either research-stage expenditure or development-stage expenditure, based on the nature of the expenditure and the degree of uncertainty as to whether the R&D activities will ultimately result in

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三、重要會計政策及會計估計（續）

18. 無形資產（續）

(2) 研發支出的歸集範圍及相關會計處理方法（續）

藥品研發在進入臨床試驗階段前為藥品研發的研究階段，在開始臨床試驗起至獲得藥品註冊批件期間為開發階段。研究階段支出於發生時計入當期損益，對於開發階段的支出，在同時滿足以下條件時予以資本化：本集團評估完成該無形資產以使其能夠使用或出售在技術上具有可行性；本集團具有完成該無形資產並使用或出售的意圖；無形資產預計能夠為本集團帶來經濟利益；本集團有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；歸屬於該無形資產開發階段的支出能夠可靠地計量。對於不滿足資本化條件的開發階段支出於發生時計入當期損益。通常情況下，本集團在獲得III期臨床試驗批准時即滿足資本化條件，其後發生的開發階段的支出予以資本化。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

18. Intangible assets (continued)

(2) Scope of R&D expenditure and related accounting treatment (continued)

the creation of an intangible asset. For pharmaceutical R&D, the period prior to the commencement of clinical trials constitutes the research stage, while the period from the start of clinical trials until the granting of drug registration approval constitutes the development stage. Expenditure incurred during the research stage is recognized in profit or loss for the period in which it is incurred. Expenditure incurred during the development stage is capitalized when all of the following conditions are met: the Group assesses that it is technically feasible to complete the intangible asset so that it is available for use or sale; the Group has the intention to complete the intangible asset and to use or sell it; the intangible asset is expected to generate economic benefits for the Group; the Group has sufficient technical, financial and other resources to complete the development of the intangible asset and has the capability to use or sell it; and the expenditure attributable to the development stage of the intangible asset can be measured reliably. Expenditure on the development stage that does not meet the capitalisation criteria is recognized in profit or loss for the period in which it is incurred. Generally, the Group meets the capitalisation criteria upon obtaining approval for phase III clinical trials, and expenditure incurred during the development stage thereafter is capitalized.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

19. 長期資產減值

本集團於每一資產負債表日對長期股權投資、採用成本模式計量的投資性房地產、固定資產、在建工程、使用權資產、使用壽命有限的無形資產等項目進行檢查，當存在減值跡象時，本集團進行減值測試。對商譽、使用壽命不確定的無形資產、尚未達到預定可使用狀態的開發支出無論是否存在減值跡象，每年末均進行減值測試。

(1) 除金融資產之外的非流動資產減值（除商譽外）

本集團在進行減值測試時，按照資產的公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間的較高者確定其可收回金額。減值測試後，若該資產的賬面價值超過其可收回金額，其差額確認為減值損失。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

19. Impairment of long-term assets

On each balance sheet date, the Group reviews items such as long-term equity investments, investment property measured using the cost model, fixed assets, construction in progress, right-of-use assets and intangible assets with finite useful lives. Where there are indications of impairment, the Group carries out impairment testing. Goodwill, intangible assets with indefinite useful lives and development expenditure that has not yet reached its intended usable condition are tested for impairment at the end of each year, regardless of whether there are any indications of impairment.

(1) Impairment of non-current assets other than financial assets (excluding goodwill)

When conducting impairment tests, the Group determines the recoverable amount as the higher of the asset's fair value less costs of disposal and the present value of the asset's estimated future cash flows. Following the impairment test, if the carrying amount of the asset exceeds its recoverable amount, the difference is recognized as an impairment loss.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

19. 長期資產減值（續）

(1) 除金融資產之外的非流動資產減值（除商譽外）（續）

本集團以單項資產為基礎估計其可回收金額，難以對單項資產的可回收金額進行估計的，以該資產所屬資產組為基礎確定資產組的可回收金額。資產組的認定，以資產組產生的主要現金流入是否獨立於其他資產或者資產組的現金流入為依據。

公允價值減去處置費用後的淨額，參考計量日發生的有序交易中類似資產的銷售協議價格或可觀察到的市場價格，減去可直接歸屬於該資產處置的增量成本確定。預計未來現金流量現值時，管理層按照資產在持續使用過程中和最終處置時所產生的預計未來現金流量，並選擇恰當的折現率確定未來現金流量的現值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

19. Impairment of long-term assets (continued)

(1) Impairment of non-current assets other than financial assets (excluding goodwill) (continued)

The Group estimates the recoverable amount on an individual asset basis; where it is difficult to estimate the recoverable amount of an individual asset, the recoverable amount of asset group to which that asset belongs is determined on the basis of the asset group. The identification of asset groups is based on whether the principal cash inflows generated by the asset group are independent of those from other assets or from the asset group itself.

Fair value, net of disposal costs, is determined by reference to the sales agreement price or observable market price of similar assets in orderly transactions occurring on the measurement date, less the incremental costs directly attributable to the disposal of the asset. When calculating the present value of estimated future cash flows, management determines the present value of future cash flows based on the estimated future cash flows generated by the asset during its continuing use and upon its final disposal and an appropriate discount rate.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

19. 長期資產減值（續）

(2) 商譽減值

本集團對企業合併形成的商譽，自購買日起將其賬面價值按照合理的方法分攤至相關的資產組，難以分攤至相關的資產組的分攤至相關的資產組組合。在對包含商譽的相關資產組或者資產組組合進行減值測試時，如與商譽相關的資產組或者資產組組合存在減值跡象的，先對不包含商譽的資產組或者資產組組合進行減值測試，計算可收回金額，並與相關賬面價值相比較，確認相應的減值損失；再對包含商譽的資產組或者資產組組合進行減值測試，比較賬面價值與可收回金額，如可收回金額低於賬面價值的，減值損失金額首先抵減分攤至資產組或者資產組組合中商譽的賬面價值，再根據資產組或者資產組組合中除商譽之外的其他各項資產的賬面價值所佔比重，按比例抵減其他各項資產的賬面價值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

19. Impairment of long-term assets (continued)

(2) *Impairment of goodwill*

The Group allocates the carrying amount of goodwill arising from business combinations to the relevant asset groups using a reasonable method from the acquisition date. Where it is difficult to allocate the goodwill to a specific asset group, it is allocated to a relevant asset groups portfolio. When testing for impairment of the relevant asset group or asset groups portfolio containing goodwill, if there are indications of impairment in the asset group or asset groups portfolio associated with the goodwill, the asset group or asset groups portfolio excluding the goodwill is tested for impairment first. The recoverable amount is calculated and compared with the relevant carrying amount to recognize the corresponding impairment loss. Thereafter, an impairment test is carried out on the asset group or asset groups portfolio containing goodwill, comparing the carrying amount with the recoverable amount. If the recoverable amount is lower than the carrying amount, the amount of the impairment loss shall first be allocated to reduce the carrying amount of goodwill in the asset group or asset groups portfolio, and then, in proportion to the carrying amounts of the other assets within the asset group or asset groups portfolio (excluding goodwill), the carrying amounts of those other assets shall be reduced accordingly.

財務報表附註(續)
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計(續)

19. 長期資產減值(續)

(2) 商譽減值(續)

商譽減值測試的方法、參數與假設,詳見附註五、17.商譽。

上述資產的減值損失一經確認,在以後會計期間不予轉回。

20. 長期待攤費用

本集團的長期待攤費用是指已經支出,但應由當期及以後各期承擔的攤銷期限在1年以上(不含1年)的租賃資產改良費用等,該等費用在受益期內平均攤銷。如果長期待攤費用項目不能使以後會計期間受益,則將尚未攤銷的該項目的攤餘價值全部轉入當期損益。

長期待攤費用的攤銷期限分別為:

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

19. Impairment of long-term assets (continued)

(2) Impairment of goodwill (continued)

For the methods, parameters and assumptions used in goodwill impairment testing, please refer to Note V. 17. Goodwill.

Once an impairment loss on the above assets has been recognized, it shall not be reversed in subsequent accounting periods.

20. Long-term deferred expenses

The Group's long-term deferred expenses refer to costs that have already been paid but should be spread over the current and future periods with an amortization period of more than one year (excluding one year), such as leasehold improvements. Such expenses are amortized on an average basis over their benefit periods. If an item of long-term deferred expenses is no longer expected to yield benefits in future accounting periods, the entire unamortized balance of that item is transferred to profit or loss for the period.

The amortization periods for long-term deferred expenses are as follows:

序號 No.	類別 Category		攤銷年限(年) Amortization periods (year)
1	租賃資產改良支出	Expenditure on leasehold improvements	2-20

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

21. 職工薪酬

本集團職工薪酬是指本集團為獲得職工提供的服務或解除勞動關係而給予的各種形式的報酬或補償，包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。本集團提供給職工配偶、子女、受贍養人、已故員工遺屬及其他受益人等的福利，也屬於職工薪酬。

(1) 短期薪酬，是指本集團在職工提供相關服務的年度報告期間結束後十二個月內需要全部予以支付的職工薪酬，因解除與職工的勞動關係給予的補償除外。本集團的短期薪酬具體包括：職工工資、獎金、津貼和補貼，職工福利費，醫療保險費、工傷保險費和生育保險費等社會保險費，住房公積金，工會經費和職工教育經費以及其他短期薪酬。

本集團在職工提供服務的會計期間，將實際發生的短期薪酬確認為負債，並根據職工提供服務的受益對象計入當期損益或相關資產成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

21. Employee remuneration

Employee remuneration of the Group refers to all forms of remuneration or compensation provided by the Group in return for the services rendered by employees or in connection with the termination of their employment, including short-term remuneration, post-employment benefits, termination benefits and other long-term employee benefits. Benefits provided by the Group to employees' spouses, children, dependants, the surviving dependants of deceased employees and other beneficiaries are also classified as employee remuneration.

(1) Short-term remuneration refers to employee remuneration that the Group is required to pay in full within twelve months following the end of the annual reporting period in which the employees rendered the relevant services, excluding compensation paid in connection with the termination of employment relationships with employees. The Group's short-term remuneration specifically includes: employees' wages, bonuses, allowances and subsidies, employee welfare expenses; social insurance contributions such as medical insurance, work-related injury insurance and maternity insurance, housing provident fund contributions, trade union dues and employee education funds, and other short-term remuneration.

The Group recognizes short-term remuneration incurred during the accounting period in which employees render their services as a liability and includes it to profit or loss for the period or to the cost of the relevant assets, depending on the beneficiaries of the employees' services.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

21. 職工薪酬（續）

(2) 離職後福利，是指本集團為獲得職工提供的服務而在職工退休或與本集團解除勞動關係後，提供的各種形式的報酬和福利，屬於短期薪酬和辭退福利的除外。

本集團的設定提存計劃，是指按當地政府的相關規定為職工繳納基本養老保險和失業保險以及企業年金等，在職工為本集團提供服務的會計期間，按以當地規定的繳納基數和比例計算應繳納金額，確認為負債，並計入當期損益或相關資產成本。

本集團建立企業年金，企業年金資金由本集團和個人共同繳納。公司繳納部分按上年度工資總額的8%提取，從本集團的成本中列支，個人繳費部分按職工本人當年基本養老保險繳費基數的2%繳納，由本集團在職工工資中代扣代繳。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

21. Employee remuneration (continued)

(2) Post-employment benefits refer to various forms of remuneration and benefits provided by the Group in return for the services rendered by employees following their retirement or the termination of their employment relationship with the Group, excluding short-term remuneration and termination benefits.

The Group's defined contribution plans refer to contributions made on behalf of employees towards basic pension insurance, unemployment insurance and corporate pension schemes, in accordance with the relevant regulations of the local government. During the accounting period in which employees render services to the Group, the amounts payable are calculated based on the contribution bases and rates stipulated by local regulations, recognized as liabilities, and included to profit or loss for the period or the cost of the relevant assets.

The Group has established a corporate pension scheme, with contributions to the scheme made jointly by the Group and the employees. The Company's contribution is calculated as 8% of the previous year's total wages and is charged to the Group's costs, while the employee's contribution is calculated as 2% of the employee's basic pension insurance contribution base for the year and is deducted from the employee's wages by the Group on their behalf.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、 重要會計政策及會計估計（續）

21. 職工薪酬（續）

本集團的設定受益計劃是在國家規定的基本養老、基本醫療制度之外，為現有離休人員、現有退休人員以及現有在職人員提供部分離職後福利。

本集團根據預期累計福利單位法確定的公式將設定受益計劃產生的福利義務歸屬於職工提供服務的期間，並計入當期損益或相關資產成本。設定受益計劃義務現值減去設定受益計劃資產公允價值所形成的赤字或盈餘確認為一項設定受益計劃淨負債或淨資產。設定受益計劃存在盈餘的，本集團以設定受益計劃的盈餘和資產上限兩項的孰低者計量設定受益計劃淨資產。

所有設定受益計劃義務，包括預期在職工提供服務的年度報告期間結束後的十二個月內支付的義務，根據資產負債表日與設定受益計劃義務期限和幣種相匹配的國債或活躍市場上的高質量公司債券的市場收益率予以折現。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

21. Employee remuneration (continued)

The Group's defined benefit scheme provides certain post-employment benefits to current retirees and current employees, in addition to the basic pension and basic healthcare schemes prescribed by the state.

The Group allocates the benefit obligations arising from defined benefit schemes to the periods during which employees render service in accordance with a formula based on the projected accumulated benefit unit method, and includes them in profit or loss for the period or the cost of the relevant assets. Any deficit or surplus arising from the present value of the defined benefit obligation less the fair value of the defined benefit scheme assets is recognized as a net defined benefit liability or net defined benefit asset. Where the defined benefit scheme has a surplus, the Group measures the net defined benefit asset at the lower of the surplus and the asset ceiling of the defined benefit scheme.

All defined benefit scheme obligations, including those expected to be settled within twelve months following the end of the annual reporting period in which the employees render their services, are discounted using the market yield on government bonds or high-quality corporate bonds traded in active markets that match the term and currency of the defined benefit scheme obligations as at the balance sheet date.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

21. 職工薪酬（續）

設定受益計劃產生的服務成本和設定受益計劃淨負債或淨資產的利息淨額計入當期損益或相關資產成本；重新計量設定受益計劃淨負債或淨資產所產生的變動計入其他綜合收益，並且在後續會計期間不轉回至損益。

在設定受益計劃結算時，按在結算日確定的設定受益計劃義務現值和結算價格兩者的差額，確認結算利得或損失。

(3) 辭退福利，是指本集團在職工勞動合同到期之前解除與職工的勞動關係，或者為鼓勵職工自願接受裁減而給予職工的補償。對於職工雖然沒有與本集團解除勞動合同，但未來不再為本集團提供服務，不能為本集團帶來經濟利益，本集團承諾提供實質上具有辭退福利性質的經濟補償的，如發生「內退」的情況，在其正式退休日期之前應當比照辭退福利處理，在其正式退休日期之後，按照離職後福利處理。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

21. Employee remuneration (continued)

The service costs arising from defined benefit schemes and net interest on the net liability or net asset of a defined benefit scheme are recognized in profit or loss for the period or the cost of the relevant asset. Changes arising from the remeasurement of the net liability or net asset of a defined benefit scheme are recognized in other comprehensive income and are not reversed to profit or loss in subsequent accounting periods.

Upon settlement of a defined benefit scheme, a settlement gain or loss is recognized based on the difference between the present value of the defined benefit obligation and the settlement price determined on the settlement date.

(3) Termination benefits refer to compensation paid by the Group to employees when the Group terminates the employment relationship prior to the expiry of the employee's employment contract, or when the Group offers compensation to encourage employees to accept voluntary redundancy. Where an employee has not terminated their employment contract with the Group but will no longer provide services to the Group in the future and cannot generate economic benefits for the Group, the Group has undertaken to provide financial compensation that is, in substance, of the nature of termination benefits, such as in the case of "early retirement", such compensation shall be treated as termination benefits prior to the employee's official retirement date and as post-employment benefits thereafter.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

21. 職工薪酬（續）

本集團向職工提供辭退福利的，在本集團不能單方面撤回因解除勞動關係計劃或裁減建議所提供的辭退福利時、本集團確認涉及支付辭退福利的重組相關的成本或費用時兩者孰早日，確認辭退福利產生的職工薪酬負債，並計入當期損益。

對於辭退福利預期在年度報告期間期末後十二個月內不能完全支付的辭退福利，實質性辭退工作在一年內實施完畢但補償款項超過一年支付的辭退計劃，本集團選擇恰當的折現率，以折現後的金額計量應計入當期損益的辭退福利金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

21. Employee remuneration (continued)

Where the Group provides termination benefits to employees, it recognizes the employee compensation liability arising from such termination benefits and includes it in profit or loss for the period on the earlier of the date on which the Group is unable to unilaterally withdraw the termination benefits offered under a plan to terminate employment relationships or a redundancy proposal, and the date on which the Group recognizes restructuring-related costs or expenses associated with the payment of termination benefits.

In the case of termination benefits that are not expected to be settled in full within twelve months of the end of the annual reporting period, and in the case of redundancy schemes where the substantive redundancy process is completed within one year but the compensation is paid over a period exceeding one year, the Group selects an appropriate discount rate to measure the amount of termination benefits recognized in the profit or loss for the period on a discounted basis.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

22. 預計負債

當與未決訴訟或仲裁、保證類質量保證、回收及處置放射性生產設施等或有事項相關的業務同時符合以下條件時，本集團將其確認為負債：該義務是本集團承擔的現時義務；該義務的履行很可能導致經濟利益流出企業；該義務的金額能夠可靠地計量。

預計負債按照履行相關現時義務所需支出的最佳估計數進行初始計量，並綜合考慮與或有事項有關的風險、不確定性和貨幣時間價值等因素。本集團於資產負債表日對當前最佳估計數進行覆核並對預計負債的賬面價值進行調整。

預期在資產負債表日起一年內需支付的預計負債，列報為流動負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

22. Estimated liabilities

The Group recognizes liabilities for contingent matters related to pending litigation or arbitration, warranty-related quality assurances, and the decommissioning and disposal of radioactive production facilities when the following conditions are simultaneously met: the obligation is a present obligation assumed by the Group; it is probable that fulfilling the obligation will result in an outflow of economic benefits from the Company; and the amount of the obligation can be reliably measured.

Estimated liabilities are initially measured at the best estimate of the expenditure required to settle the relevant present obligation, taking into account, amongst other factors, the risks and uncertainties associated with the contingent event and the time value of money. The Group reviews its current best estimate on the balance sheet date and adjusts the carrying amount of the estimated liabilities accordingly.

Estimated liabilities expected to be settled within one year of the balance sheet date are presented as current liabilities.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

22. 預計負債（續）

回收及處置放射性生產設施的估計涉及未來支出的金額及時間，及以反映當時市場對貨幣時間價值及該負債特定風險的評價的通脹率及折現率。本集團考慮的因素包括未來生產計劃、相關資產使用年限及輻射水平，以確定將進行回收及處置放射性生產設施的範圍、金額及時間。決定該等因素涉及到本集團的判斷，而預計負債可能最終與實際開支有區別。由於技術進步、法律要求或市場環境變化等原因，特定固定資產的履行棄置義務可能發生支出金額、預計棄置時點、折現率等變動而引起的預計負債變動，對於預計負債的減少，本集團以該固定資產賬面價值為限扣減固定資產成本。對於預計負債的增加，增加該固定資產的成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

22. Estimated liabilities (continued)

Estimates of the costs of decommissioning and disposing of radioactive production facilities involve the amount and timing of future expenditure, as well as inflation rates and discount rates that reflect the market's current assessment of the time value of money and the specific risks associated with that liability. The Group considers factors including future production plans, the useful lives of the relevant assets and radiation levels to determine the scope, amount and timing of the decommissioning and disposal of radioactive production facilities. Determining these factors involves the Group's judgement, and the estimated liability may ultimately differ from actual expenditure. Due to factors such as technological advances, legal requirements or changes in the market environment, the estimated liability may change as a result of variations in the amount of expenditure, the expected timing of disposal or the discount rate relating to the fulfilment of disposal obligations for specific fixed assets. In the event of a reduction in the estimated liability, the Group reduces the cost of the fixed asset up to the limit of the carrying amount. In the event of an increase in the estimated liability, the cost of the fixed asset is increased.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

23. 收入確認原則和計量方法

本集團的營業收入主要包括銷售商品收入、提供服務收入。

本集團在履行了合同中的履約義務，即在客戶取得相關商品或服務的控制權時，確認收入。

合同中包含兩項或多項履約義務的，本集團在合同開始時，按照各單項履約義務所承諾商品或服務的單獨售價的相對比例，將交易價格分攤至各單項履約義務，按照分攤至各單項履約義務的交易價格計量收入。

交易價格是本集團因向客戶轉讓商品或服務而預期有權收取的對價金額，不包括代第三方收取的款項。本集團確認的交易價格不超過在相關不確定性消除時累計已確認收入極可能不會發生重大轉回的金額。預期將退還給客戶的款項作為負債不計入交易價格。合同中存在重大融資成分的，本集團按照假定客戶在取得商品或服務控制權時即以現金支付的應付金額確定交易價格。該交易價格與合同對價之間的差額，在合同期間內採用實際利率法攤銷。合同開始日，本集團預計客戶取得商品或服務控制權與客戶支付價款間隔不超過一年的，不考慮合同中存在的重大融資成分。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

23. Recognition principles and measuring methods of revenue

The Group's operating revenue primarily comprises revenue from the sale of goods and revenue from the provision of services.

The Group recognizes revenue upon fulfilment of its contractual obligations, that is, when the customer obtains control of the relevant goods or services.

Where a contract comprises two or more performance obligations, the Group, at the inception of the contract, allocates the transaction price to each individual performance obligation in proportion to the relative selling prices of the goods or services promised under each individual performance obligation, and measures revenue based on the transaction price allocated to each individual performance obligation.

The transaction price is the amount of consideration to which the Group expects to be entitled in exchange for the transfer of goods or services to a customer, excluding amounts collected on behalf of third parties. The transaction price recognized by the Group does not exceed the amount up to which the cumulative revenue recognized is highly probable not to be subject to a material reversal when the related uncertainty is resolved. Amounts expected to be refunded to customers are not included in the transaction price and are treated as liabilities. Where a contract contains a significant financing component, the Group determines the transaction price as the amount that the customer would be required to pay in cash if the customer were to obtain control of the goods or services. The difference between this transaction price and the contract consideration is amortized over the term of the contract using the effective interest method. At the commencement of the contract, the Group disregards any significant financing component in the contract if it expects the interval between the customer obtaining control of the goods or services and the customer's payment of the consideration to be no more than one year.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

23. 收入確認原則和計量方法（續）

本集團在合同中的履約義務滿足下列條件之一時，屬於在某一時段內履行履約義務；否則，屬於在某一時點履行履約義務：

(1) 客戶在本集團履約的同時即取得並消耗本集團履約所帶來的經濟利益。

(2) 客戶能夠控制本集團履約過程中在建的商品。

(3) 在本集團履約過程中所產出的商品具有不可替代用途，且本集團在整個合同期間內有權就累計至今已完成的履約部分收取款項。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

23. Recognition principles and measuring methods of revenue (continued)

The Group is deemed to fulfil its performance obligations under a contract over a period of time if one of the following conditions is met; otherwise, it is deemed to fulfil its performance obligations at a point in time:

(1) The customer obtains and consumes the economic benefits arising from the Group's performance at the same time as the Group fulfils its obligations.

(2) Customers are able to control the goods in progress during the Group's performance of the contract.

(3) The goods produced by the Group in the course of performing the contract serve an irreplaceable purpose, and the Group is entitled to receive payment for the portion of the contract completed to date throughout the term of the contract.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

23. 收入確認原則和計量方法（續）

對於在某一時段內履行的履約義務，本集團在該段時間內按照履約進度確認收入。履約進度不能合理確定時，本集團已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。

對於在某一時點履行的履約義務，本集團在客戶取得相關商品或服務控制權時點確認收入。在判斷客戶是否已取得商品或服務控制權時，本集團考慮下列跡象：

(1) 本集團就該商品或服務享有現時收款權利。

(2) 本集團已將該商品的法定所有權轉移給客戶。

(3) 本集團已將該商品的實物轉移給客戶。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

23. Recognition principles and measuring methods of revenue (continued)

For performance obligations that are satisfied over a period of time, the Group recognizes revenue over that period in proportion to the stage of completion. Where the stage of completion cannot be reasonably determined, the Group recognizes revenue in the amount of costs incurred to the extent that it is probable that those costs will be recovered, until such time as the stage of completion can be reasonably determined.

For performance obligations that are satisfied at a specific point in time, the Group recognizes revenue when the customer obtains control of the relevant goods or services. In determining whether the customer has obtained control of the goods or services, the Group considers the following indicators:

(1) The Group currently has a right to receive payment for the goods or services.

(2) The Group has transferred legal title to the goods to the customer.

(3) The Group has transferred the physical goods to the customer.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

23. 收入確認原則和計量方法（續）

(4) 本集團已將該商品所有權上的主要風險和報酬轉移給客戶。

(5) 客戶已接受該商品或服務等。

本集團已向客戶轉讓商品或服務而有權收取對價的權利作為合同資產列示，合同資產以預期信用損失為基礎計提減值。本集團擁有的無條件向客戶收取對價的權利作為應收款項列示。本集團已收或應收客戶對價而應向客戶轉讓商品或服務的義務作為合同負債列示。

與本集團取得收入的主要活動相關的具體會計政策描述如下：

(1) 銷售商品

本集團銷售核藥、放射源產品、醫療設備，本集團在將產品交付給客戶，客戶獲得相關商品控制權時確認收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

23. Recognition principles and measuring methods of revenue (continued)

(4) The Group has transferred the significant risks and rewards of ownership of the goods to the customer.

(5) The customer has accepted the goods or services, etc.

The Group presents its rights to receive consideration in respect of goods or services transferred to customers as contract assets, which are subject to impairment based on expected credit losses. The Group's unconditional rights to receive consideration from customers are presented as receivables. The Group's obligations to transfer goods or services to customers in exchange for consideration received or receivable from them are presented as contract liabilities.

The specific accounting policies relating to the Group's principal revenue-generating activities are described below:

(1) Sales of goods

The Group sells radiopharmaceuticals, radioactive source products and medical equipment. The Group recognizes revenue when it delivers the products to customers and the customers obtain control of the relevant goods.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

23. 收入確認原則和計量方法（續）

(2) 提供服務

本集團提供輻照滅菌服務，本集團完成輻照滅菌工作將標的交付客戶並經客戶確認後確認收入。

本集團提供醫療設備維保服務，滿足在某一時段內履行的履約義務條件，在合同約定的服務期內按直線法分期確認收入。

本集團提供輻照裝置的設計、製造及安裝的服務，由於客戶能夠控制本集團履約過程中在建的商品，滿足在某一時段內履行的履約義務條件，按照履約進度確認收入。

本集團提供放射源技術服務、無損檢測等檢驗檢測服務，滿足在某一時段內履行的履約義務條件，在合同約定的服務期內按直線法分期確認收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

23. Recognition principles and measuring methods of revenue (continued)

(2) Provision of services

The Group provides irradiation service for sterilisation purpose. The Group recognizes revenue once it has completed the irradiation service for sterilisation purpose, delivered the items to the customer and received confirmation from the customer.

The Group provides maintenance and repair services for medical equipment, provided that the conditions for the performance of contractual obligations within a specified period are met, revenue is recognized on a straight-line basis over the contractually agreed service period.

The Group provides services for the design, manufacturing and installation of irradiation facilities. As customers are able to control the goods in progress during the Group's performance of the contract, thereby satisfying the conditions for fulfilling the contractual obligations within a specific period, revenue is recognized in accordance with the stage of completion.

The Group provides inspection and testing services, including radioactive source technical services and non-destructive testing, thereby satisfying the conditions for fulfilling the contractual obligations within a specific period, revenue is recognized on a straight-line basis over the contractually agreed service period.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

24. 政府補助

政府補助是指本集團從政府無償取得貨幣性資產或非貨幣性資產。政府補助在本集團能夠滿足其所附的條件以及能夠收到時予以確認。

政府補助為貨幣性資產的，按照實際收到或應收的金額計量，對於按照固定的定額標準撥付的補助，或對年末有確鑿證據表明能夠符合財政扶持政策規定的相關條件且預計能夠收到財政扶持資金時，按照應收的金額計量；政府補助為非貨幣性資產的，按照公允價值計量，公允價值不能可靠取得的，按照名義金額（人民幣1元）計量。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

24. Government grants

Government grants are the monetary or non-monetary assets received by the Group from the government without consideration. Government grants are recognized when the Group is able to satisfy the conditions attached to them and is able to receive them.

Government grants that are monetary assets shall be measured at the amount actually received or receivable. Grants disbursed in accordance with a fixed standard, or where there is conclusive evidence at the end of the year that the relevant conditions stipulated in the fiscal support policy have been met and it is expected that the fiscal support funds will be received, shall be measured at the amount receivable. Where government grants take the form of non-monetary assets, they shall be measured at fair value; and where fair value cannot be reliably determined, they shall be measured at a nominal amount (RMB1).

財務報表附註（續）
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三、重要會計政策及會計估計（續）

24. 政府補助（續）

本集團的政府補助區分為與資產相關的政府補助和與收益相關的政府補助。其中，與資產相關的政府補助，是指本集團取得的、用於購建或以其他方式形成長期資產的政府補助；與收益相關的政府補助，是指除與資產相關的政府補助之外的政府補助。如果政府文件中未明確規定補助對象，本集團按照以取得該補助必須具備的基本條件為基礎進行判斷，以購建或其他方式形成長期資產為基本條件的作為與資產相關的政府補助，難以區分的，整體歸類為與收益相關的政府補助。

與資產相關的政府補助，確認為遞延收益，在相關資產使用壽命內按照合理、系統的方法分期計入損益，相關資產在使用壽命結束前被出售、轉讓、報廢或發生毀損的，尚未分配的相關遞延收益餘額轉入資產處置當期的損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

24. Government grants (continued)

The Group classifies government grants into asset-related government grants and income-related government grants. Asset-related government grants refer to government grants received by the Group that are used to acquire, construct or otherwise form long-term assets; and income-related government grants refer to government grants other than those classified as asset-related. Where government documentation does not explicitly specify the purpose of the grant, the Group makes its determination based on the fundamental conditions required to obtain the grant; government grants for which the fundamental condition is the acquisition, construction or other formation of long-term assets are classified as asset-related government grants. Where it is difficult to distinguish between the two, the grant is classified in its entirety as an income-related government grant.

Asset-related government grants are recognized as deferred income and are recognized in profit or loss on a reasonable and systematic basis over the useful life of the relevant asset. If the relevant asset is sold, transferred, scrapped or destroyed before the end of its useful life, the unallocated balance of the related deferred income is transferred to profit or loss for the period in which the asset is disposed of.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

24. 政府補助（續）

與收益相關的政府補助，用於補償以後期間的相關成本費用或損失的，確認為遞延收益，並在確認相關成本費用或損失的期間計入當期損益；用於補償已發生的相關成本費用或損失的，直接計入當期損益。與日常活動相關的政府補助，按照經濟業務實質，計入其他收益或沖減相關成本費用。與日常活動無關的政府補助，計入營業外收支。

本集團取得政策性優惠貸款貼息的，區分財政將貼息資金撥付給貸款銀行和財政將貼息資金直接撥付給本集團兩種情況，分別按照以下原則進行會計處理：

(1) 財政將貼息資金撥付給貸款銀行，由貸款銀行以政策性優惠利率向本集團提供貸款的，本集團以實際收到的借款金額作為借款的入賬價值，按照借款本金和該政策性優惠利率計算相關借款費用。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

24. Government grants (continued)

Income-related government grants are recognized as deferred income where they are intended to compensate for related costs, expenses or losses in future periods, and are recognized in profit or loss for the period in which the related costs, expenses or losses are recognized; where they are intended to compensate for the related incurred costs, expenses or losses, they are recognized directly in profit or loss for the period. Government grants relating to ordinary activities are recognized in other income or used to offset related costs and expenses, in accordance with the economic substance of the transaction. Government grants not related to ordinary activities shall be recognized as non-operating income or expenses.

Where the Group receives interest subsidies on policy-based preferential loans, there are two scenarios: one where the finance department transfers the subsidy funds to the lending bank, and another where the finance department transfers the subsidy funds directly to the Group. The accounting treatment for each scenario is as follows:

(1) Where the finance department transfers the subsidy funds to the lending bank, which in turn provides a loan to the Group at a preferential policy-based interest rate, the Group recognizes the loan at the amount actually received and calculates the relevant borrowing costs based on the principal amount of the loan and that preferential policy-based interest rate.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

24. 政府補助（續）

(2) 財政將貼息資金直接撥付給本集團，本集團將對應的貼息沖減相關借款費用。

本集團已確認的政府補助需要退回的，在需要退回的當期分情況按照以下規定進行會計處理：

1） 初始確認時沖減相關資產賬面價值的，調整資產賬面價值；

2） 存在相關遞延收益的，沖減相關遞延收益賬面餘額，超出部分計入當期損益；

3） 屬於其他情況的，直接計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

24. Government grants (continued)

(2) Where the finance department transfers the subsidy funds directly to the Group, the Group offsets the relevant borrowing costs by the corresponding amount of the interest subsidies.

Where government grants recognized by the Group are required to be returned, the accounting treatment for the period in which return is required shall be carried out in accordance with the following provisions:

1) Where the carrying amount of the relevant asset is written down on initial recognition, the carrying amount of the asset shall be adjusted;

2) Where there is a related deferred income, the book balance of the deferred income shall be written down, with any excess recognized in profit or loss for the period;

3) In all other cases, the amount shall be recognized directly in profit or loss for the period.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

25. 遞延所得稅資產和遞延所得稅負債

本集團遞延所得稅資產和遞延所得稅負債根據資產和負債的計稅基礎與其賬面價值的差額（暫時性差異）計算確認。對於按照稅法規定能夠於以後年度抵減應納稅所得額的可抵扣虧損和稅款抵減，確認相應的遞延所得稅資產。對於商譽的初始確認產生的暫時性差異，不確認相應的遞延所得稅負債。對於既不影響會計利潤也不影響應納稅所得額（或可抵扣虧損）的非企業合併的交易中產生的資產或負債的初始確認形成的暫時性差異，不確認相應的遞延所得稅資產和遞延所得稅負債。於資產負債表日，遞延所得稅資產和遞延所得稅負債，按照預期收回該資產或清償該負債期間的適用稅率計量。

本集團以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限，確認由可抵扣暫時性差異產生的遞延所得稅資產。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

25. Deferred income tax assets and deferred income tax liabilities

Deferred income tax assets and deferred income tax liabilities of the Group shall be calculated and recognized according to the difference (temporary difference) between the tax base and the carrying amount thereof. As to taxable income with deductible loss and tax deduction that can be deducted in the future as specified by tax laws, corresponding deferred income tax assets shall be recognized. For temporary difference from initial recognition of goodwill, corresponding deferred income tax liabilities will not be recognized. For the temporary difference from initial recognition of assets or liabilities incurred in transaction which is not business combination and the occurrence of which has no impact on the accounting profits and the taxable income (or deductible losses), corresponding deferred income tax assets and deferred income tax liabilities will not be recognized. Deferred income tax assets and deferred income tax liabilities shall be measured at applicable tax rate during the anticipated period for recovering such assets or paying off such liabilities on the balance sheet date.

The Group recognizes deferred income tax assets arising from deductible temporary differences to the extent that it is probable that taxable income will be available against which the deductible temporary differences can be utilized.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

25. 遞延所得稅資產和遞延所得稅負債（續）

對與子公司及合營企業投資相關的應納稅暫時性差異，確認遞延所得稅負債，除非本集團能夠控制該暫時性差異轉回的時間且該暫時性差異在可預見的未來很可能不會轉回。對與子公司及合營企業投資相關的可抵扣暫時性差異，當該暫時性差異在可預見的未來很可能轉回且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額時，確認遞延所得稅資產。

對已確認的遞延所得稅資產，當預計到未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產時，應當減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，減記的金額予以轉回。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

25. Deferred income tax assets and deferred income tax liabilities (continued)

Deferred income tax liabilities are recognized in respect of taxable temporary differences relating to investments in subsidiaries and joint ventures, unless the Group is able to control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax assets are recognized in respect of deductible temporary differences arising from investments in subsidiaries and joint ventures where it is probable that the temporary difference will reverse in the foreseeable future and that taxable income will be available in the future against which the deductible temporary difference can be utilized.

Where a deferred income tax asset has been recognized, the carrying amount of the deferred income tax asset shall be written down if it is probable that sufficient taxable income will not be available in future periods to deduct the deferred tax asset. Where it becomes probable that sufficient taxable income profit will be available, the amount of the write-down shall be reversed.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃

(1) *租賃的識別*

在合同開始日，本集團評估合同是否為租賃或者包含租賃。如果合同一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則該合同為租賃或者包含租賃。

合同中同時包含多項單獨租賃的，本集團將合同予以分拆，並分別各項單獨租賃進行會計處理。合同中同時包含租賃和非租賃部分的，本集團將租賃和非租賃部分分拆後進行會計處理。各租賃部分分別按照租賃準則進行會計處理，非租賃部分按照其他適用的企業會計準則進行會計處理。

(2) *本集團作為承租人*

1） **租賃確認**

除了短期租賃和低價值資產租賃，在租賃期開始日，本集團對租賃確認使用權資產和租賃負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease

(1) *Identification of lease*

At the commencement date of a contract, the Group assesses whether the contract is a lease or contains a lease. If one party to the contract grants the right to control the use of one or more identifiable assets for a specified period in exchange for consideration, the contract is a lease or contains a lease.

Where a contract contains multiple separate leases, the Group will split the contract and carry out accounting treatment for each separate lease. Where a contract contains both lease and non-lease components, the Group will split the lease and non-lease components before accounting treatment. Each lease component is accounted for in accordance with the lease standards, while the non-lease components are accounted for in accordance with other applicable accounting standards for enterprises.

(2) *The Group as the lessee*

1) **Lease recognition**

Except for short-term leases and leases of low-value assets, the Group recognizes right-of-use assets and lease liabilities at the commencement date of the lease.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

1）租賃確認（續）

使用權資產，是指本集團作為承租人可在租賃期內使用租賃資產的權利，按照成本進行初始計量。該成本包括：①租賃負債的初始計量金額；②在租賃期開始日或之前支付的租賃付款額扣除已享受的租賃激勵相關金額；③發生的初始直接費用；④為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本（屬於為生產存貨而發生的除外）。本集團按照租賃準則有關規定重新計量租賃負債的，相應調整使用權資產的賬面價值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

1) Lease recognition (continued)

A right-of-use asset refers to the right of the Group, as lessee, to use a leased asset during the lease term, and is initially measured at cost. This cost comprises: ①the amount at which the lease liability was initially measured; ②lease payments made on or before the commencement date of the lease, net of any amounts relating to lease incentives already received; ③initial direct costs incurred; ④the costs expected to be incurred in dismantling and removing the leased asset, restoring the site on which the leased asset is situated, or returning the leased asset to the condition specified in the lease terms (except where such costs are incurred in the production of inventory). Where the Group remeasures the lease liability in accordance with the relevant provisions of the lease standards, the carrying amount of the right-of-use asset is adjusted accordingly.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

1） 租賃確認（續）

本集團根據與使用權資產有關的經濟利益的預期消耗方式以直線法對使用權資產計提折舊。能夠合理確定租賃期屆滿時取得租賃資產所有權的，在租賃資產剩餘使用壽命內計提折舊；無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，在租賃期與租賃資產剩餘使用壽命兩者孰短的期間內計提折舊。計提的折舊金額根據使用權資產的用途，計入相關資產的成本或者當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

1) Lease recognition (continued)

The Group depreciates right-of-use assets on a straight-line basis in accordance with the expected pattern of consumption of the economic benefits associated with the right-of-use assets. Where it can be reasonably determined that ownership of the leased asset will be acquired at the end of the lease term, depreciation is calculated over the remaining useful life of the leased asset; where it cannot be reasonably determined that ownership of the leased asset will be acquired at the end of the lease term, depreciation is calculated over the shorter of the lease term and the remaining useful life of the leased asset. Depending on the purpose of the right-of-use asset, the amount of depreciation charged is included in the cost of the relevant asset or in profit or loss for the period.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

1） 租賃確認（續）

本集團按照租賃期開始日尚未支付的租賃付款額的現值對租賃負債進行初始計量。租賃付款額包括：①固定付款額及實質固定付款額，扣除租賃激勵相關金額；②取決於指數或比率的可變租賃付款額；③本集團合理確定將行使購買選擇權時，購買選擇權的行權價格；④租賃期反映出本集團將行使終止租賃選擇權時，行使終止租賃選擇權需支付的款項；⑤根據本集團提供的擔保餘值預計應支付的款項。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

1) Lease recognition (continued)

The Group initially measures lease liabilities at the present value of the lease payments outstanding at the commencement of the lease term. Lease payments comprise: ①fixed and effectively fixed payments, net of any amounts relating to lease incentives; ②variable lease payments that are dependent on an index or ratio; ③the exercise price of a purchase option, where the Group reasonably determines that it will exercise the purchase option; ④where the lease term reflects the Group's intention to exercise a termination option, the amount payable upon exercising that option; ⑤the estimated amount payable based on the residual value of the guarantee provided by the Group.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

1）租賃確認（續）

在計算租賃付款額的現值時，本集團因無法確定租賃內含利率的，採用增量借款利率作為折現率。本集團按照固定的周期性利率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益，但應當資本化的除外。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

1) Lease recognition (continued)

When calculating the present value of lease payments, where the Group is unable to determine the interest rate implicit in lease, it uses the incremental borrowing rate as the discount rate. The Group calculates the interest expense on the lease liability for each period over the lease term using a fixed periodic interest rate and recognizes it in profit or loss for the period, unless it is required to be capitalized.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

1） 租賃確認（續）

在租賃期開始日後，本集團確認租賃負債的利息時，增加租賃負債的賬面金額；支付租賃付款額時，減少租賃負債的賬面金額。當實質固定付款額發生變動、擔保餘值預計的應付金額發生變化、用於確定租賃付款額的指數或比率發生變動、購買選擇權、續租選擇權或終止選擇權的評估結果或實際行權情況發生變化時，本集團按照變動後的租賃付款額的現值重新計量租賃負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

1) Lease recognition (continued)

After the commencement date of the lease, the Group increases the carrying amount of the lease liability when it recognizes interest on the lease liability; it reduces the carrying amount of the lease liability when it makes lease payments. Where there is a change in the effective fixed payments, a change in the expected amount payable in respect of the residual value of the guarantee, a change in the index or rate used to determine the lease payments, or a change in the valuation or actual exercise of a purchase option, renewal option or termination option, the Group remeasures the lease liability based on the present value of the revised lease payments.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

2） 短期租賃和低價值資產租賃

對於租賃期不超過12個月的短期租賃和單項租賃資產為全新資產時價值較低的低價值資產租賃，本集團選擇不確認使用權資產和租賃負債。本集團將短期租賃和低價值資產租賃的租賃付款額，在租賃期內各個期間按照直線法或其他系統合理的方法計入相關資產成本或當期損益。

3） 售後租回

本集團作為售後租回交易中的賣方兼承租人，對相關標的資產轉讓是否構成銷售進行評估。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

2) Short-term lease and low-value asset lease

For the short-term lease with a lease term of not more than 12 months and low-value asset lease with a lower value when a single leased asset is brand new, the Group chooses not to recognize the right of-use asset and lease liabilities. The Group will include the lease payment for short-term lease and low-value asset lease into the related asset cost or the profit or loss for the period by the straight-line method or other systematic and reasonable methods during each period of lease term.

3) Leaseback

As the seller and lessee in a leaseback transaction, the Group assesses whether the transfer of the relevant assets constitutes a sale.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

26. 租賃（續）

(2) 本集團作為承租人（續）

3）售後租回（續）

本集團判斷不構成銷售的，本集團繼續確認被轉讓資產，同時確認一項與轉讓收入等額的金融負債。

構成銷售的，本集團按原資產賬面價值中與租回獲得的使用權有關的部分，計量售後租回所形成的使用權資產，並僅就轉讓至出租人的權利確認相關利得或損失。

(3) 本集團為出租人

本集團作為出租人，如果一項租賃實質上轉移了與租賃資產所有權有關的幾乎全部風險和報酬，本集團將該項租賃分類為融資租賃，除此之外分類為經營租賃。

1）經營租賃

在租賃期內各個期間，本集團採用直線法將經營租賃的租賃收款額確認為租金收入。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(2) The Group as the lessee (continued)

3) Leaseback (continued)

Where the Group determines that the transaction does not constitute a sale, the Group continues to recognize the transferred asset while recognizing a financial liability equal to the income from the transfer.

Where it constitutes a sale, the Group measures the right-of-use asset arising from the leaseback at the portion of the original carrying amount of the asset relating to the right-of-use acquired through the leaseback, and recognizes the related gain or loss solely in respect of the rights transferred to the lessor.

(3) The Group as the lessor

As a lessor, the Group classifies a lease as a finance lease if the lease substantially transfers substantially all the risks and rewards incidental to ownership of the leased asset; otherwise, it classifies the lease as an operating lease.

1) Operating lease

For each period during the lease term, the Group recognizes lease receipts from operating leases as rental income on a straight-line basis.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

26. 租賃（續）

(3) *本集團為出租人（續）*

1） 經營租賃（續）

本集團發生的與經營租賃有關的初始直接費用資本化至租賃標的資產的成本，在租賃期內按照與租金收入相同的確認基礎分期計入當期損益。本集團取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額，在實際發生時計入當期損益。

經營租賃發生變更的，本集團自變更生效日開始，將其作為一項新的租賃進行會計處理，與變更前租賃有關的預收或應收租賃收款額視為新租賃的收款額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

26. Lease (continued)

(3) *The Group as the lessor (continued)*

1) Operating lease (continued)

The Group capitalizes initial direct costs incurred in connection with operating leases into the cost of the leased assets, and includes these to profit or loss for the period over the lease term, in the same manner as rental income is recognized. Variable lease payments received by the Group in connection with operating leases, which are not included in lease receipts, are recognized in profit or loss for the period as and when they are incurred.

Where a change occurs in an operating lease, the Group accounts for it as a new lease from the date on which the change takes effect, and any lease payments received in advance or receivable relating to the lease prior to the change are treated as lease payments receivable under the new lease.

財務報表附註（續）
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三、重要會計政策及會計估計（續）

27. 公允價值計量

本集團於每個資產負債表日以公允價值計量投資性房地產、衍生金融工具和權益工具投資。公允價值，是指市場參與者在計量日發生的有序交易中，出售一項資產所能收到或者轉移一項負債所需支付的價格。

在財務報表中以公允價值計量或披露的資產和負債，根據對公允價值計量整體而言具有重要意義的最低層次輸入值，確定所屬的公允價值層次：第一層次輸入值，在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；第二層次輸入值，除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；第三層次輸入值，相關資產或負債的不可觀察輸入值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

27. Fair values measurement

On each balance sheet date, the Group measures investment property, derivative financial instruments and equity instrument investments at fair value. Fair value is the price that a market participant would receive to sell an asset, or would pay to transfer a liability, in an orderly transaction at the measurement date.

Assets and liabilities measured or disclosed at fair value in the financial statements are classified into fair value hierarchies based on the lowest level of inputs that is significant to the fair value measurement as a whole: Level 1 inputs, which are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date; Level 2 inputs, which are directly or indirectly observable inputs for the relevant asset or liability, other than Level 1 inputs; Level 3 inputs, which are unobservable inputs for the relevant asset or liability.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

27. 公允價值計量（續）

每個資產負債表日，本集團對在財務報表中確認的持續以公允價值計量的資產和負債進行重新評估，以確定是否在公允價值計量層次之間發生轉換。

對於在活躍市場上交易的金融工具，本集團以其活躍市場報價確定其公允價值；對於不在活躍市場上交易的金融工具，本集團採用估值技術確定其公允價值，所使用的估值模型主要為現金流量折現模型。估值技術的輸入值主要包括：債權類為無風險利率、信用溢價和流動性溢價；股權類為估值乘數和流動性折價。

第三層級的公允價值以本集團的評估模型為依據確定，例如現金流折現模型。本集團還會考慮初始交易價格，相同或類似金融工具的近期交易，或者可比金融工具的完全第三方交易。於2026年6月30日，以公允價值計量的第三層級金融資產在估值時使用貼現率等重大不可觀察的輸入值，但其公允價值對這些重大不可觀察輸入值的合理變動無重大敏感性。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

27. Fair values measurement (continued)

On each balance sheet date, the Group reassesses the assets and liabilities recognized in the financial statements that are measured at fair value on a continuous basis to determine whether there has been a reclassification between fair value measurement hierarchy.

For financial instruments traded on active markets, the Group determines their fair value based on quoted prices in those active markets; for financial instruments not traded on active markets, the Group determines their fair value using valuation techniques, primarily the discounted cash flow model. The key inputs for these valuation techniques include: for debt instruments, the risk-free rate, credit spread and liquidity premium; and for equity instruments, valuation multiples and liquidity discount.

Fair values in Level 3 are determined on the basis of the Group's valuation models, such as discounted cash flow model. The Group also takes into account the initial transaction price, recent transactions in the same or similar financial instruments, or third-party transactions in comparable financial instruments. As at 30 June 2026, Level 3 financial assets measured at fair value utilized significant unobservable inputs, such as discount rates, in their valuation; however, their fair value was not significantly sensitive to reasonable changes in these significant unobservable inputs.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

28. 重要會計政策和會計估計變更

(1) 重要會計政策變更

財政部於2025年12月5日發佈《企業會計準則解釋第19號》（財會[2025]32號），對「關於非同一控制下企業會並中補償性資產的會計處理」、「關於處置原通過同一控制下企業合併取得子公司時相關資本公積的會計處理「、「關於採用電子支付系統結算的金融負債的終止確認」、「關於金融資產合同現金流量特徵的評估及相關披露」和「關於指定為以公允價值計量且其變動計入其他綜合收益的權益工具的披露」等內容作出進一步規範和明確。該解釋自2026年1月1日起施行。執行上述會計政策變更對本集團2026年1月1日財務報表無影響。

財政部於2026年6月4日發佈《企業會計準則解釋第20號》（財會[2026]7號），對「關於金融資產合同現金流量特徵的評估」、「關於貨幣缺乏可兑換性時的會計處理及相關披露」等內容作出進一步規範和明確。該解釋自2026年1月1日起施行。執行上述會計政策變更對本集團2026年1月1日財務報表無影響。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

28. Changes in significant accounting policies and accounting estimates

(1) Changes in significant accounting policies

On 5 December 2025, the Ministry of Finance issued the Interpretation No. 19 of the Enterprise Accounting Standards (Cai Kui [2025] No. 32) (《企業會計準則解釋第19號》(財會[2025]32號)), providing further guidance and clarification on "the accounting treatment of compensatory assets in business combinations under non-common control", "the accounting treatment for capital reserves arising from the disposal of subsidiaries originally acquired through business combinations under common control", "the derecognition of financial liabilities settled via electronic payment systems", "the assessment of the cash flow characteristics of financial asset contracts and related disclosures" and "the disclosures regarding equity instruments designated as measured at fair value through other comprehensive income". This Interpretation came into effect on 1 January 2026. The adoption of the aforementioned changes in accounting policies has no impact on the Group's financial statements as at 1 January 2026.

On 4 June 2026, the Ministry of Finance issued the Interpretation No. 20 of the Enterprise Accounting Standards (Cai Kui [2026] No. 7) (《企業會計準則解釋第20號》(財會[2026]7號)), providing further guidance and clarification on "the assessment of the cash flow characteristics of financial asset contracts" and "the accounting treatment and related disclosures when a currency is not convertible". This Interpretation came into effect on 1 January 2026. The adoption of the aforementioned changes in accounting policies has no impact on the Group's financial statements as at 1 January 2026.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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三、重要會計政策及會計估計（續）

28. 重要會計政策和會計估計變更（續）

(2) 重要會計估計變更

2026年1至6月，本集團無需要披露的會計估計變更事項。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (continued)

28. Changes in significant accounting policies and accounting estimates (continued)

(2) Changes in significant accounting estimates

During the period from January to June 2026, the Group had no changes in accounting estimates that required disclosure.

四、稅項

1. 主要稅種及稅率

IV. TAXES

1. Main taxes and tax rates

稅種 Tax category	計稅依據 Taxation basis	稅率 Tax rate
增值稅	按稅法規定計算的銷售貨物和應稅勞務收入為基礎計算銷項稅額，在扣除當期允許抵扣的進項稅額後，差額部分為應交增值稅	13%、9%、6%
Value-added tax	The output tax is calculated on the basis of the revenue from the sale of goods and taxable services, as determined in accordance with tax legislation; after deducting the input tax allowable for deduction in the period, the difference represents the VAT payable	13%，9%，6%
房產稅	從價計徵的，按房產原值一次減除30%後餘值的1.2%計繳；從租計徵的，按租金收入的12%計繳	12%、1.2%
Property tax	Where the tax is levied on the value of the property, it is calculated at 1.2% of the residual value after a one-off deduction of 30% from the original value of the property; where the tax is levied on rental income, it is calculated at 12% of the rental income	12%，1.2%
城市維護建設稅	按實際繳納的增值稅計徵	5%、7%
City maintenance and construction tax	Levied on the basis of the actual VAT paid	5%，7%
教育費附加	按實際繳納的增值稅計徵	3%
Education surcharge	Levied on the basis of the actual VAT paid	3%
地方教育費附加	按實際繳納的增值稅計徵	2%
Local education surcharge	Levied on the basis of the actual VAT paid	2%
企業所得稅	按應納稅所得額計徵	15%、20%或25%
Corporate income tax	Levied on the basis of the taxable income	15%，20% or 25%

財務報表附註（續）
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四、 稅項（續）

2. 稅收優惠

(1) 本集團若干子公司根據國務院頒布的《關於加快科技服務業發展的若干意見》，被認定為高新技術企業，並於2026年度減按15%稅率繳納企業所得稅。

(2) 本集團若干子公司適用符合條件的小型微利企業於2025年度按20%的稅率繳納企業所得稅，減按25%計算應納稅所得額。

(3) 本集團享受稅收優惠的主要2級子公司的稅率列示如下：

IV. TAXES (continued)

2. Preferential tax policies

(1) In accordance with the Several Opinions on Accelerating the Development of the Science and Technology Services Industry (《關於加快科技服務業發展的若干意見》) issued by the State Council, certain subsidiaries of the Group have been recognized as high-tech enterprises, enjoying a reduced corporate income tax rate of 15% in 2026.

(2) Certain subsidiaries of the Group that qualify as small and low-profit enterprises were subject to a corporate income tax rate of 20% in 2025, with taxable income calculated at a reduced rate of 25%.

(3) The tax rates applicable to the Group's major tier 2 subsidiaries that benefit from preferential tax are set out below:

序號 No.	公司名稱 Company name		優惠原因 Reason for preferential tax rate		稅率 Tax rate
1	中核高通	CNGT	高新技術企業	High-tech enterprise	15%
2	原子高科	HTA	高新技術企業	High-tech enterprise	15%
3	中核海得威	Zhonghe Headway	高新技術企業	High-tech enterprise	15%
4	華東輻照	Huadong Radiation	高新技術企業	High-tech enterprise	15%
5	中核秦同	CNNC Qinshan Isotope	高新技術企業	High-tech enterprise	15%
6	長春輻射	CCCC	高新技術企業	High-tech enterprise	15%
7	中核同興	CNNC Tongxing	高新技術企業	High-tech enterprise	15%
8	同位素上海	Isotope (Shanghai)	小型微利企業	Small and low-profit enterprise	20%
9	海南海原	Hainan Haiyuan	小型微利企業	Small and low-profit enterprise	20%

財務報表附註（續）
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四、 稅項（續）

2. 稅收優惠（續）

(4) 根據《財政部稅務總局關於先進製造業企業增值稅加計抵減政策的公告》（財政部 稅務總局公告2023年第43號），本集團若干子公司2023年1月1日至2027年12月31日享受增值稅加計抵減政策，適用先進製造業按照當期可抵扣進項稅額加計5%抵減應納增值稅稅額。

(5) 根據《關於進一步完善研發費用稅前加計扣除政策的公告》（財政部稅務總局公告2023年第7號）規定，企業開展研發活動中實際發生的研發費用，未形成無形資產計入當期損益的，在按規定據實扣除的基礎上，自2023年1月1日起，再按照實際發生額的100%在稅前加計扣除；形成無形資產的，自2023年1月1日起，按照無形資產成本的200%在稅前攤銷。本集團若干子公司適用此項優惠政策。

IV. TAXES (continued)

2. Preferential tax policies (continued)

(4) Pursuant to the Announcement of the Ministry of Finance and the State Taxation Administration on the Policy for Additional VAT Deductions for Advanced Manufacturing Enterprises (Announcement No. 43 of 2023 by the Ministry of Finance and the State Taxation Administration) (《財政部稅務總局關於先進製造業企業增值稅加計抵減政策的公告》(財政部 稅務總局公告2023年第43號)), certain subsidiaries of the Group are eligible for the additional VAT deduction policy from 1 January 2023 to 31 December 2027, and the applicable advanced manufacturing enterprises may deduct an additional 5% of the input tax credit available for the period from the amount of value-added tax payable.

(5) In accordance with the provisions of the Announcement on Further Improving the Policy on Additional Pre-tax Deductions for Research and Development Expenditure (Announcement No. 7 of 2023 by the Ministry of Finance and the State Taxation Administration) (《關於進一步完善研發費用稅前加計扣除政策的公告》(財政部稅務總局公告2023年第7號)), where research and development expenditure actually incurred by an enterprise in the research and development activities is recognized in profit or loss for the period without being capitalized as an intangible asset, in addition to the actual deduction permitted under the regulations, an additional pre-tax deduction equal to 100% of the actual amount incurred shall be allowed with effect from 1 January 2023; where such expenses capitalized as intangible assets, they shall be amortized before tax at 200% of the cost of the intangible assets with effect from 1 January 2023. Certain subsidiaries of the Group are eligible for this preferential policy.

財務報表附註（續）
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五、合併財務報表主要項目註釋 V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS

1. 貨幣資金 1. Monetary funds

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
銀行存款	Bank deposits	**2,540,901,763.04**	2,567,860,037.38
其他貨幣資金	Other monetary funds	**12,678,068.77**	23,366,441.26
合計	**Total**	**2,553,579,831.81**	2,591,226,478.64
其中：存放在境外的款項總額	Including: Total amount of deposits overseas	**5,478,207.47**	5,881,967.81

使用受到限制的貨幣資金 Use of restricted monetary funds

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
信用證保證金	Letter of credit deposit	**10,021,168.14**	15,721,157.03
銀行承兑匯票保證金	Bank acceptance bill deposit	**881,000.00**	4,392,200.00
凍結資金	Frozen funds		3,940,517.48
履約保證金	Performance bond	**1,730,583.51**	2,643,250.41
保函保證金	Letter of guarantee deposit	**7,000.00**	7,000.00
合計	Total	**12,639,751.65**	26,704,124.92

2. 應收票據 2. Bills receivable

(1) 應收票據分類列示 (1) Classification of bills receivables

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
銀行承兑匯票	Bank acceptance bills	**82,713,937.30**	232,228,355.81
商業承兑匯票	Commercial acceptance bills	**22,036,219.31**	31,978,112.73
合計	Total	**104,750,156.61**	264,206,468.54

財務報表附註（續）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

2. 應收票據（續）
2. Bills receivable (continued)

(2) 按壞賬計提方法分類列示

(2) Classification by the methods for making provisions for bad debt

類別	Category	2026年6月30日 30 June 2026 賬面餘額 Book balance 金額 Amount	比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按組合計提壞賬準備	Bad debt provision made on a collective basis	104,908,950.54	100.00	158,793.93	0.15	104,750,156.61
其中：銀行承兌匯票	Including: Bank acceptance bills	82,713,937.30	78.84			82,713,937.30
商業承兌匯票	Commercial acceptance bills	22,195,013.24	21.16	158,793.93	0.72	22,036,219.31
合計	Total	104,908,950.54	100.00	158,793.93	0.15	104,750,156.61

類別	Category	2025年12月31日 31 December 2025 賬面餘額 Book balance 金額 Amount	比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按組合計提壞賬準備	Bad debt provision made on a collective basis	264,335,549.48	100.00	129,080.94	0.05	264,206,468.54
其中：銀行承兌匯票	Including: Bank acceptance bills	232,228,355.81	87.85			232,228,355.81
商業承兌匯票	Commercial acceptance bills	32,107,193.67	12.15	129,080.94	0.40	31,978,112.73
合計	Total	264,335,549.48	100.00	129,080.94	0.05	264,206,468.54

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

2. 應收票據（續）
2. Bills receivable (continued)

(2) 按壞賬計提方法分類列示（續）
(2) Classification by the methods for making provisions for bad debt (continued)

1） 應收票據按單項計提壞賬準備

無。

1) Bad debt provision for bills receivable made on an individual basis

None.

2） 應收票據按組合計提壞賬準備

2) Bad debt provision for bills receivable made on a collective basis

名稱	Name	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)
銀行承兌匯票	Bank acceptance bills	82,713,937.30		
商業承兌匯票	Commercial acceptance bills	22,195,013.24	158,793.93	0.72
合計	**Total**	104,908,950.54	158,793.93	0.15

註： 確定該組合的依據，以及計提壞賬準備原因詳見本附註三、10.(4)金融工具減值。

Note: For details of the basis for determining the combination and the reasons for the bad debt provision, please refer to Note III. 10. (4) Impairment of financial instruments.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

2. 應收票據（續）
2. Bills receivable (continued)

(3) 應收票據本計提、收回或轉回的壞賬準備情況

(3) Provision for bad debt accrued, recovered or reversed in the period regarding bills receivable

類別	Category	2025年12月31日 31 December 2025	本期變動金額 Changes in the period 計提 Accrued	收回或轉回 Recovered or reversed	轉銷或核銷 Written back or written off	其他 Others	2026年6月30日 30 June 2026
按組合計提壞賬準備的應收票據	Bad debt provision for bills receivable made on a collective basis	129,080.94	29,712.99				158,793.93
其中：商業承兑匯票	Including: Commercial acceptance bills	129,080.94	29,712.99				158,793.93
合計	Total	129,080.94	29,712.99				158,793.93

(4) 期末已質押的應收票據

無。

(4) Pledged bills receivable at the end of the period

None.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

2. 應收票據（續）
2. Bills receivable (continued)

(5) 期末已經背書或貼現且在資產負債表日尚未到期的應收票據

(5) Bills receivable endorsed or discounted at the end of the period and not yet due at the balance sheet date

項目	Item	2026年6月30日 終止確認金額 Derecognized amount on 30 June 2026	2026年6月30日 未終止確認金額 Not-yet derecognized amount on 30 June 2026
銀行承兑匯票	Bank acceptance bills	7,249,739.80	5,728,303.62
商業承兑匯票	Commercial acceptance bills		1,410,000.00
合計	Total	7,249,739.80	7,138,303.62

(6) 本期實際核銷的應收票據

無。

(6) Actually written-off bills receivable in the period

None.

3. 應收賬款
3. Receivables

(1) 應收賬款按賬齡列示

(1) Receivables by aging

賬齡	Age	2026年6月30日 賬面餘額 Book balance as at 30 June 2026	2025年12月31日 賬面餘額 Book balance as at 31 December 2025
1年以內（含1年）	Within 1 year (including 1 year)	3,692,384,860.60	3,596,970,881.02
1-2年	1 to 2 years	870,783,257.18	883,677,069.87
2-3年	2 to 3 years	213,876,457.44	177,388,801.95
3年以上	Over 3 years	202,820,242.45	184,974,431.46
合計	Total	4,979,864,817.67	4,843,011,184.30

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

3. 應收賬款（續）
3. Receivables (continued)

(2) 應收賬款按壞賬計提方法分類列示

(2) Receivables by the method of provisioning for bad debt

		2026年6月30日 30 June 2026				
		賬面餘額 Book balance		壞賬準備 Provision for bad debt		
類別	Category	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備	Bad debt provision made on an individual basis	37,020,683.39	0.74	36,900,683.39	99.68	120,000.00
按組合計提壞賬準備	Bad debt provision made on a collective basis	4,942,844,134.28	99.26	246,387,371.75	4.98	4,696,456,762.53
其中：一般風險組合	Including: General risk portfolio	4,942,844,134.28	99.26	246,387,371.75	4.98	4,696,456,762.53
合計	Total	4,979,864,817.67	100.00	283,288,055.14	5.69	4,696,576,762.53

		2025年12月31日 31 December 2025				
		賬面餘額 Book balance		壞賬準備 Provision for bad debt		
類別	Category	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備	Bad debt provision made on an individual basis	37,016,147.88	0.76	36,896,147.88	99.68	120,000.00
按組合計提壞賬準備	Bad debt provision made on a collective basis	4,805,995,036.42	99.24	224,372,628.74	4.67	4,581,622,407.68
其中：一般風險組合	Including: General risk portfolio	4,805,995,036.42	99.24	224,372,628.74	4.67	4,581,622,407.68
合計	Total	4,843,011,184.30	100.00	261,268,776.62	5.39	4,581,742,407.68

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

3. 應收賬款（續）
3. Receivables (continued)

(2) 應收賬款按壞賬計提方法分類列示（續）
(2) Receivables by the method of provisioning for bad debt (continued)

1）應收賬款按單項計提壞賬準備
1) Bad debt provision for receivables made on an individual basis

名稱	Name	2025年12月31日 31 December 2025 賬面餘額 Book balance	壞賬準備 Provision for bad debt	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)	計提理由 Reasons for provision
單位1	Unit 1	13,500,000.00	13,500,000.00	13,500,000.00	13,500,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位2	Unit 2	4,108,074.49	4,108,074.49	4,108,074.49	4,108,074.49	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位3	Unit 3	3,838,230.00	3,838,230.00	3,838,230.00	3,838,230.00	100.00	該公司已註銷 The company was deregistered
單位4	Unit 4	2,974,920.30	2,974,920.30				
單位5	Unit 5	2,184,713.69	2,184,713.69	2,184,713.69	2,184,713.69	100.00	該公司破產 The company went bankrupt
單位6	Unit 6	1,975,000.00	1,975,000.00	1,975,000.00	1,975,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位7	Unit 7	785,472.00	785,472.00	785,472.00	785,472.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位8	Unit 8	767,176.94	767,176.94	767,176.94	767,176.94	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位9	Unit 9	591,300.00	591,300.00	591,300.00	591,300.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

3. 應收賬款（續）
3. Receivables (continued)

(2) 應收賬款按壞賬計提方法分類列示（續）
(2) Receivables by the method of provisioning for bad debt (continued)

1） 應收賬款按單項計提壞賬準備（續）
1） Bad debt provision for receivables made on an individual basis (continued)

名稱	Name	2025年12月31日 31 December 2025 賬面餘額 Book balance	壞賬準備 Provision for bad debt	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)	計提理由 Reasons for provision
單位10	Unit 10	559,000.00	559,000.00	559,000.00	559,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位11	Unit 11	520,395.41	520,395.41	520,395.41	520,395.41	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位12	Unit 12	511,395.12	391,395.12	511,395.12	391,395.12	76.53	預計無法全部收回 It is estimated that such amount cannot be fully recovered
單位13	Unit 13			1,966,009.81	1,966,009.81	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位14	Unit 14			975,000.00	975,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
其他（單筆金額小於人民幣50萬）	Others (single amount less than RMB500,000)	4,700,469.93	4,700,469.93	4,738,915.93	4,738,915.93	100.00	預計無法收回 It is estimated that such amount cannot be recovered
合計	Total	37,016,147.88	36,896,147.88	37,020,683.39	36,900,683.39	—	—

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

3. 應收賬款（續）
3. Receivables (continued)

(2) 應收賬款按壞賬計提方法分類列示（續）
(2) Receivables by the method of provisioning for bad debt (continued)

2）應收賬款按組合計提壞賬準備
2) Bad debt provision for receivables made on a collective basis

① 一般風險組合預期信用損失的應收賬款
① Receivables for expected credit losses of general risk portfolio

賬齡	Age	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)
1年以內（含1年）	Within 1 year (including 1 year)	3,691,492,387.53	27,507,467.26	0.75
1至2年	1 to 2 years	864,907,622.28	42,430,948.60	4.91
2至3年	2 to 3 years	210,933,454.65	30,742,816.30	14.57
3年以上	Over 3 years	175,510,669.82	145,706,139.59	83.02
合計	Total	4,942,844,134.28	246,387,371.75	4.98

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

3. 應收賬款（續）
3. Receivables (continued)

(3) 應收賬款本期計提、收回或轉回的壞賬準備情況

(3) Provision for bad debt accrued, recovered or reversed in the period regarding receivables

類別	Category	2025年12月31日 31 December 2025	本期變動金額 Changes in the period 計提 Accrued	收回或轉回 Recovered or reversed	轉銷或核銷 Written back or written off	其他 Others	2026年6月30日 30 June 2026
壞賬準備	Provision for bad debt	261,268,776.62	24,994,198.82	2,974,920.30			283,288,055.14
合計	Total	261,268,776.62	24,994,198.82	2,974,920.30			283,288,055.14

(4) 本期實際核銷的應收賬款

無。

(4) Actually written-off receivables in the period

None.

(5) 按欠款方歸集的2026年6月30日前五名的應收賬款和合同資產情況

截至2026年6月30日，按欠款方歸集的前五名應收賬款和合同資產合計期末餘額為人民幣500,306,758.05元，佔應收賬款和合同資產比例為10.03%，壞賬準備人民幣6,691,154.89元。

(5) The top five receivables and contract assets as at 30 June 2026 classified by the defaulters

As at 30 June 2026, the total closing balance of the top five receivables and contract assets classified by the defaulter was RMB500,306,758.05, representing 10.03% of receivables and contract assets, with a provision for bad debts of RMB6,691,154.89.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

4. 合同資產 4. Contract assets

(1) 合同資產情況 (1) Details of contract assets

		2026年6月30日 30 June 2026			2025年12月31日 31 December 2025		
項目	Item	賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面價值 Book value	賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面價值 Book value
未到期質保金	Undue guarantee deposit	7,250,108.40	1,598,390.33	5,651,718.07	6,563,397.30	904,155.15	5,659,242.15
合計	Total	7,250,108.40	1,598,390.33	5,651,718.07	6,563,397.30	904,155.15	5,659,242.15

(2) 合同資產按壞賬計提方法分類列示 (2) Contract assets by the method of provisioning for bad debt

		2026年6月30日 30 June 2026				
		賬面餘額 Book balance		壞賬準備 Provision for bad debt		
類別	Category	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按組合計提壞賬準備	Bad debt provision made on a collective basis	7,250,108.40	100.00	1,598,390.33	22.05	5,651,718.07
其中：一般風險組合	Including: General risk portfolio	7,250,108.40	100.00	1,598,390.33	22.05	5,651,718.07
合計	Total	7,250,108.40	100.00	1,598,390.33	22.05	5,651,718.07

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

4. 合同資產（續）
4. Contract assets (continued)

(2) 合同資產按壞賬計提方法分類列示（續）
(2) Contract assets by the method of provisioning for bad debt (continued)

類別	Category	2025年12月31日 31 December 2025				
		賬面餘額 Book balance		壞賬準備 Provision for bad debt		
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按組合計提壞賬準備	Bad debt provision made on a collective basis	6,563,397.30	100.00	904,155.15	13.78	5,659,242.15
其中：一般風險組合	Including: General risk portfolio	6,563,397.30	100.00	904,155.15	13.78	5,659,242.15
合計	Total	6,563,397.30	100.00	904,155.15	13.78	5,659,242.15

1） 合同資產按單項計提壞賬準備

無。

1) Bad debt provision for contract assets made on an individual basis

None.

2） 合同資產按組合計提壞賬準備

一般風險組合預期信用損失的合同資產

2) Bad debt provision for contract assets made on a collective basis

Contract assets for expected credit losses of general risk portfolio

財務報表附註（續） NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

4. 合同資產（續） 4. Contract assets (continued)

(2) 合同資產按壞賬計提方法分類列示（續） (2) Contract assets by the method of provisioning for bad debt (continued)

賬齡	Age	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)
1年以內（含1年）	Within 1 year (including 1 year)	1,172,175.00	11,200.13	0.96
1至2年	1 to 2 years	3,109,551.19	381,681.86	12.27
2至3年	2 to 3 years	2,369,419.70	606,545.83	25.60
3年以上	Over 3 years	598,962.51	598,962.51	100.00
合計	Total	7,250,108.40	1,598,390.33	22.05

(3) 合同資產計提壞賬準備情況 (3) Provision for bad debt made for contract assets

項目	Item	2025年12月31日 31 December 2025	本期變動金額 Changes in the period 本期計提 Accrued in the period	本期收回或轉回 Recovered or reversed in the period	本期轉銷／核銷 Written back or written off in the period	其他變動 Other changes	2026年6月30日 30 June 2026	原因 Reasons
未到期質保金	Undue guarantee deposit	904,155.15	694,235.18				1,598,390.33	
合計	Total	904,155.15	694,235.18				1,598,390.33	—

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

4. 合同資產（續）
4. Contract assets (continued)

(4) 本期實際核銷的合同資產

(4) Actually written-off contract assets in the period

無。

None.

5. 應收款項融資
5. Receivables financing

(1) 應收款項融資分類列示

(1) Classification of receivables financing

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
應收票據	Bills receivable	38,069,013.57	37,955,211.60
合計	Total	38,069,013.57	37,955,211.60

(2) 應收款項融資按壞賬計提方法分類列示

(2) Receivables financing by the method of provisioning for bad debt

類別	Category	2026年6月30日 30 June 2026 賬面餘額 Book balance 金額 Amount	比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按組合計提壞賬準備	Bad debt provision Bad debt provision made on a collective basis	38,069,013.57	100.00			38,069,013.57
其中：低風險組合	Including: Low-risk portfolio	38,069,013.57	100.00			38,069,013.57
合計	**Total**	38,069,013.57	100.00			38,069,013.57

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5. 應收款項融資（續）
5. Receivables financing (continued)

(2) 應收款項融資按壞賬計提方法分類列示（續）

(2) Receivables financing by the method of provisioning for bad debt (continued)

		2025年12月31日 31 December 2025				
		賬面餘額 Book balance		壞賬準備 Provision for bad debt		
類別	Category	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按組合計提壞賬準備	Bad debt provision made on a collective basis	37,955,211.60	100.00			37,955,211.60
其中：低風險組合	Including: Low-risk portfolio	37,955,211.60	100.00			37,955,211.60
合計	Total	37,955,211.60	100.00			37,955,211.60

1） 應收款項融資按單項計提壞賬準備

無。

1) Bad debt provision for receivables financing made on an individual basis

None.

2） 應收款項融資按組合計提壞賬準備

① 低風險組合預期信用損失的應收款項融資

2) Bad debt provision for receivables financing made on a collective basis

① Receivables financing for expected credit losses of low-risk portfolio

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5. 應收款項融資（續）
5. Receivables financing (continued)

(2) 應收款項融資按壞賬計提方法分類列示（續）

(2) Receivables financing by the method of provisioning for bad debt (continued)

項目	Item	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)
承兑人為上市商業銀行的銀行承兑匯票	Bank acceptance bills drawn on listed commercial bank	38,069,013.57		
合計	Total	38,069,013.57		

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

6. 預付款項
6. Prepayments

(1) 預付款項賬齡
(1) Aging of prepayments

項目	Item	2026年6月30日 30 June 2026		2025年12月31日 31 December 2025	
		金額 Amount	比例(%) Percentage (%)	金額 Amount	比例(%) Percentage (%)
1年以內	Within 1 year	**314,457,565.14**	**93.16**	179,658,466.65	88.56
1至2年	1 to 2 years	**9,243,657.32**	**2.74**	8,696,394.21	4.29
2至3年	2 to 3 years	**1,462,290.58**	**0.43**	6,026,104.46	2.97
3年以上	Over 3 years	**12,379,632.00**	**3.67**	8,483,562.86	4.18
合計	Total	**337,543,145.04**	**100.00**	202,864,528.18	100.00

(2) 按預付對象歸集的2026年6月30日前五名的預付款情況

截至2026年6月30日，按欠款方歸集的前五名預付款項合計期末餘額為人民幣140,815,044.93元，佔預付款項比例為41.72%。

(2) The top five prepayments as at 30 June 2026 classified by the payees

As at 30 June 2026, the total closing balance of the top five prepayments classified by the payees was RMB140,815,044.93, representing 41.72% of prepayments.

財務報表附註(續)
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋(續)
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款
7. Other receivables

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
應收股利	Dividend receivable	**43,585,481.35**	35,788,581.34
其他應收款	Other receivables	**81,277,445.00**	67,489,314.34
合計	Total	**124,862,926.35**	103,277,895.68

(1) 應收股利
(1) Dividend receivable

1) 應收股利分類
1) Classification of dividend receivable

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
北京北方生物技術研究所有限公司	Beijing North Institute of Biotechnology Co., Ltd.	**35,780,908.30**	35,780,908.30
上海欣科醫藥有限公司	Shanghai GMS Pharmaceutical Co., Ltd.	**6,588,373.05**	7,673.04
中核財務有限責任公司	CNNC Finance Company Limited	**1,216,200.00**	
合計	Total	**43,585,481.35**	35,788,581.34

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(1) 應收股利（續）
(1) Dividend receivable (continued)

2) 重要的賬齡超過1年的應收股利
2) Significant dividend receivable aged over 1 year

項目	Item	2026年6月30日 30 June 2026	賬齡 Age	未收回原因 Reasons for non-recovery	是否發生減值及其判斷依據 Whether impairment occurs and the basis for judgment
北京北方生物技術研究所有限公司	Beijing North Institute of Biotechnology Co., Ltd.	35,780,908.30	3年以上 Over 3 years	未到最後支付期限 Not yet the final payment deadline	否
合計	Total	35,780,908.30	—	—	—

(2) 其他應收款
(2) Other receivables

1) 其他應收款按款項性質分類
1) Classification of other receivables by fund nature

款項性質	Fund nature	2026年6月30日 賬面餘額 Book balance as at 30 June 2026	2025年12月31日 賬面餘額 Book balance as at 31 December 2025
保證金及押金	Guarantees and deposits	40,857,915.53	43,572,060.77
往來款	Entities transactions	38,642,882.78	36,752,967.03
代墊社保年金及工資	Advance payment of social security pensions and wages	9,440,427.79	9,862,107.47
代墊税金	Advance payment of tax	6,745,243.25	684,427.09
備用金	Imprest fund	2,326,364.58	580,417.36
其他	Others	20,610,220.37	12,691,361.91
合計	Total	118,623,054.30	104,143,341.63

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(2) 其他應收款（續）
(2) Other receivables (continued)

2) 其他應收款按賬齡列示
2) Other receivables by aging

賬齡	Age	2026年6月30日 30 June 2026 賬面餘額 Book balance	2025年12月31日 31 December 2025 賬面餘額 Book balance
1年以內（含1年）	Within 1 year (including 1 year)	**53,972,787.38**	36,248,349.23
1-2年	1 to 2 years	**15,332,328.14**	11,718,240.91
2-3年	2 to 3 years	**9,984,709.23**	14,890,434.76
3年以上	Over 3 years	**39,333,229.55**	41,286,316.73
合計	Total	**118,623,054.30**	104,143,341.63

3) 其他應收款按壞賬計提方法分類列示
3) Other receivables by the method of provisioning for bad debt

2026年6月30日
30 June 2026

類別	Category	賬面餘額 Book balance 金額 Amount	賬面餘額 Book balance 比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	壞賬準備 Provision for bad debt 計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備	Bad debt provision made on an individual basis	36,981,311.28	31.18	33,382,311.28	90.27	3,599,000.00
按組合計提壞賬準備	Bad debt provision made on a collective basis	81,641,743.02	68.82	3,963,298.02	4.85	77,678,445.00
其中：低風險組合	Including: Low-risk portfolio	59,539,509.97	50.19			59,539,509.97
一般風險組合	General risk portfolio	22,102,233.05	18.63	3,963,298.02	17.93	18,138,935.03
合計	Total	118,623,054.30	100.00	37,345,609.30	31.48	81,277,445.00

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續） 7. Other receivables (continued)

(2) 其他應收款（續） (2) Other receivables (continued)

3) 其他應收款按壞賬計提方法分類列示（續） 3) Other receivables by the method of provisioning for bad debt (continued)

2025年12月31日
31 December 2025

類別	Category	賬面餘額 Book balance 金額 Amount	比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備	Bad debt provision made on an individual basis	36,017,479.28	34.58	32,918,479.28	91.40	3,099,000.00
按組合計提壞賬準備	Bad debt provision made on a collective basis	68,125,862.35	65.42	3,735,548.01	5.48	64,390,314.34
其中：低風險組合	Including: Low-risk portfolio	43,435,751.64	41.71			43,435,751.64
一般風險組合	General risk portfolio	24,690,110.71	23.71	3,735,548.01	15.13	20,954,562.70
合計	Total	104,143,341.63	100.00	36,654,027.29	35.20	67,489,314.34

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(2) 其他應收款（續）
(2) Other receivables (continued)

3) 其他應收款按壞賬計提方法分類列示（續）
3) Other receivables by the method of provisioning for bad debt (continued)

① 其他應收款按單項計提壞賬準備
① Bad debt provision for other receivables made on an individual basis

名稱	Name	2025年12月31日 31 December 2025		2026年6月30日 30 June 2026			
		賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面價值 Book value	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)	計提理由 Reasons for provision
單位1	Unit 1	12,386,106.88	12,386,106.88	12,364,138.88	12,364,138.88	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位2	Unit 2	4,414,500.00	1,765,800.00	4,414,500.00	1,765,800.00	40.00	預計無法全額收回 It is estimated that such amount cannot be fully recovered
單位3	Unit 3	3,856,500.00	3,856,500.00	3,856,500.00	3,856,500.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位4	Unit 4	3,190,000.00	3,190,000.00	3,190,000.00	3,190,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位5	Unit 5	2,960,000.00	2,960,000.00	2,960,000.00	2,960,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位6	Unit 6	2,850,000.00	2,850,000.00	2,850,000.00	2,850,000.00	100.00	預計無法收回 It is estimated that such amount cannot be recovered

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(2) 其他應收款（續）
(2) Other receivables (continued)

3) 其他應收款按壞賬計提方法分類列示（續）
3) Other receivables by the method of provisioning for bad debt (continued)

① 其他應收款按單項計提壞賬準備（續）
① Bad debt provision for other receivables made on an individual basis (continued)

名稱	Name	2025年12月31日 31 December 2025		2026年6月30日 30 June 2026			
		賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面價值 Book value	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)	計提理由 Reasons for provision
單位7	Unit 7	1,773,539.74	1,773,539.74	1,773,539.74	1,773,539.74	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位8	Unit 8	1,047,388.98	1,047,388.98	1,047,388.98	1,047,388.98	100.00	預計無法收回 It is estimated that such amount cannot be recovered
單位9	Unit 9			1,000,000.00	500,000.00	50.00	預計無法全額收回 It is estimated that such amount cannot be fully recovered
其他（單筆金額小於人民幣100萬）	Others (single amount less than RMB1 million)	3,539,443.68	3,089,143.68	3,525,243.68	3,074,943.68	87.23	預計無法全額收回 It is estimated that such amount cannot be fully recovered
合計	Total	36,017,479.28	32,918,479.28	36,981,311.28	33,382,311.28	–	–

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(2) 其他應收款（續）
(2) Other receivables (continued)

3) 其他應收款按壞賬計提方法分類列示（續）
3) Other receivables by the method of provisioning for bad debt (continued)

② 其他應收款按組合計提壞賬準備
② Bad debt provision for other receivables made on a collective basis

a. 一般風險組合預期信用損失的其他應收款
a. Other receivables for expected credit losses of general risk portfolio

賬齡	Age	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)
1年以內（含1年）	Within 1 year (including 1 year)	10,354,424.27	29,858.38	0.29
1至2年	1 to 2 years	1,763,902.52	19,680.59	1.12
2至3年	2 to 3 years	4,057,264.40	359,012.69	8.85
3年以上	Over 3 years	5,926,641.86	3,554,746.36	59.98
合計	Total	22,102,233.05	3,963,298.02	17.93

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）

7. Other receivables (continued)

(2) 其他應收款（續）

(2) Other receivables (continued)

3) 其他應收款按壞賬計提方法分類列示（續）

3) Other receivables by the method of provisioning for bad debt (continued)

② 其他應收款按組合計提壞賬準備（續）

② Bad debt provision for other receivables made on a collective basis (continued)

b. 低風險組合預期信用損失的其他應收款

b. Other receivables for expected credit losses of low-risk portfolio

組合名稱	Name of portfolio	期末金額 Closing amount	不計提理由 Reasons for not making provision
低風險組合	Low-risk portfolio	59,539,509.97	款項性質為押金保證金、代墊款項等，無收回風險 Fund nature is deposit and advances, etc., with no risk of recovery
合計	Total	59,539,509.97	—

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(2) 其他應收款（續）
(2) Other receivables (continued)

3) 其他應收款按壞賬計提方法分類列示（續）
3) Other receivables by the method of provisioning for bad debt (continued)

③ 其他應收款按照預期信用損失一般模型計提壞賬準備
③ Provision for bad debt made for other receivables based on the general model of expected credit losses

壞賬準備	Provision for bad debt	第一階段 Stage 1 未來12個月預期信用損失 The expected credit losses in the next 12 months	第二階段 Stage 2 整個存續期預期信用損失（未發生信用減值） The expected credit losses of the entire duration (without any credit impairment occurred)	第三階段 Stage 3 整個存續期預期信用損失（已發生信用減值） The expected credit losses of the entire duration (with credit impairment already occurred)	合計 Total
2026年1月1日餘額	Balance as at 1 January 2026	12,416.51	3,723,131.50	32,918,479.28	36,654,027.29
2026年1月1日餘額在本期	Balance as at 1 January 2026 for the period	—	—	—	—
－轉入第二階段	– Transferred to stage 2				
－轉入第三階段	– Transferred to stage 3				
－轉回第二階段	– Reversed to stage 2				
－轉回第一階段	– Reversed to stage 1				
本期計提	Accrued in the period	17,441.87	210,308.14	1,800.00	229,550.01
本期轉回	Reversed in the period			37,968.00	37,968.00
本期轉銷	Written back in the period				
本期核銷	Written off in the period				
其他變動	Others changes			500,000.00	500,000.00
2026年6月30日餘額	Balance as at 30 June 2026	29,858.38	3,933,439.64	33,382,311.28	37,345,609.30

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. 其他應收款（續）
7. Other receivables (continued)

(2) 其他應收款（續）
(2) Other receivables (continued)

4) 其他應收款本期計提、收回或轉回的壞賬準備情況
4) Provision for bad debt accrued, recovered or reversed in the period regarding other receivables

類別	Category	2025年12月31日 31 December 2025	本期變動金額 Changes in the period 計提 Accrued	收回或轉回 Recovered or reversed	轉銷或核銷 Written back or written off	其他 Others	2026年6月30日 30 June 2026
壞賬準備	Provision for bad debt	36,654,027.29	229,550.01	37,968.00		500,000.00	37,345,609.30
合計	Total	36,654,027.29	229,550.01	37,968.00		500,000.00	37,345,609.30

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）

7. 其他應收款（續）

(2) 其他應收款（續）

5) 本期實際核銷的其他應收款

無。

6) 按欠款方歸集的2026年6月30日前五名的其他應收款情況

截至2026年6月30日，按欠款方歸集的前五名其他應收款項合計期末餘額為人民幣27,095,138.88元，佔其他應收款項比例為22.84%，壞賬準備人民幣21,176,438.88元。

7) 因資金集中管理而列報於其他應收款

無。

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

7. Other receivables (continued)

(2) Other receivables (continued)

5) Actually written-off other receivables in the period

None.

6) The top five other receivables as at 30 June 2026 classified by the defaulters

As at 30 June 2026, the total closing balance of the top five other receivables classified by the defaulter was RMB27,095,138.88, representing 22.84% of other receivables, with a provision for bad debts of RMB21,176,438.88.

7) Reported as other receivables due to centralized fund management

None.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

8. 存貨
8. Inventories

(1) 存貨分類
(1) Classification of inventories

		2026年6月30日 30 June 2026		
項目	Item	賬面餘額 Book balance	跌價準備 Provision for impairment	賬面價值 Book value
庫存商品	Goods in stock	704,803,815.95	67,133,969.71	637,669,846.24
原材料	Raw materials	548,822,753.00	1,334,862.38	547,487,890.62
發出商品	Goods sold	149,023,702.76		149,023,702.76
自製半成品及在產品	Self-made semi-finished goods and work-in-progress	106,222,797.26	13,270,212.57	92,952,584.69
合同履約成本	Contract performance cost	44,458,827.03		44,458,827.03
周轉材料	Turnover materials	25,518,673.37		25,518,673.37
其他	Others	26,206,708.26		26,206,708.26
合計	Total	1,605,057,277.63	81,739,044.66	1,523,318,232.97

		2025年12月31日 31 December 2025		
項目	Item	賬面餘額 Book balance	跌價準備 Provision for impairment	賬面價值 Book value
庫存商品	Goods in stock	695,857,040.66	67,147,639.22	628,709,401.44
原材料	Raw materials	462,299,098.78	1,334,862.38	460,964,236.40
發出商品	Goods sold	111,856,085.85		111,856,085.85
自製半成品及在產品	Self-made semi-finished goods and work-in-progress	75,127,150.33	8,431,218.48	66,695,931.85
合同履約成本	Contract performance cost	41,303,995.97		41,303,995.97
周轉材料	Turnover materials	25,218,688.02		25,218,688.02
其他	Others	12,404,940.37		12,404,940.37
合計	Total	1,424,066,999.98	76,913,720.08	1,347,153,279.90

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

8. 存貨（續）
8. Inventories (continued)

(2) 存貨跌價準備和合同履約成本減值準備

(2) Impairment provision for inventories and contract performance cost

項目	Item	2025年12月31日 31 December 2025	本期增加 Addition for the period 計提 Accrued	 其他 Others	本期減少 Reduction for the period 轉回或轉銷 Reversed or written back	 其他 Others	2026年6月30日 30 June 2026
庫存商品	Goods in stock	67,147,639.22			13,669.51		67,133,969.71
原材料	Raw materials	1,334,862.38					1,334,862.38
自製半成品及在產品	Self-made semi-finished goods and work-in-progress	8,431,218.48	7,061,548.03		2,222,553.94		13,270,212.57
合計	Total	76,913,720.08	7,061,548.03		2,236,223.45		81,739,044.66

註：可變現淨值的具體依據為現行市場購買價減去銷售費用、稅費等費用後金額。

Note: The specific basis for net realisable value is the amount obtained by deducting selling expenses, taxes and other costs from the current market purchase price.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

8. 存貨（續）
8. Inventories (continued)

(3) 存貨2026年6月30日無借款費用資本化金額

(3) The inventories as at 30 June 2026 does not include capitalization of borrowing costs

9. 長期應收款
9. Long-term receivables

(1) 長期應收款情況

(1) Details of long-term receivables

		2026年6月30日 30 June 2026			
項目	Item	賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面價值 Book value	折現率區間 Discount rate range
應收棄置費	Disposal charges receivable	**43,992,551.52**		**43,992,551.52**	**4.9**
分期收款銷售商品	Goods sold by installments	**8,420,280.26**	**782,555.60**	**7,637,724.66**	**2.7**
合計	**Total**	**52,412,831.78**	**782,555.60**	**51,630,276.18**	**—**

		2025年12月31日 31 December 2025			
項目	Item	賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面價值 Book value	折現率區間 Discount rate range
應收棄置費	Disposal charges receivable	42,940,509.05		42,940,509.05	4.9
分期收款銷售商品	Goods sold by installments	8,011,221.26	337,036.72	7,674,184.54	2.7
合計	Total	50,951,730.31	337,036.72	50,614,693.59	—

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

9. 長期應收款（續）
9. Long-term receivables (continued)

(2) 長期應收款按壞賬計提方法分類列示

(2) Long-term receivables by the method of provisioning for bad debt

2026年6月30日
30 June 2026

類別	Category	賬面餘額 Book balance 金額 Amount	比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備	Bad debt provision made on an individual basis	8,420,280.26	16.07	782,555.60	9.29	7,637,724.66
按組合計提壞賬準備	Bad debt provision made on a collective basis	43,992,551.52	83.93			43,992,551.52
其中：低風險組合	Including: Low-risk portfolio	43,992,551.52	83.93			43,992,551.52
合計	**Total**	**52,412,831.78**	**100.00**	**782,555.60**	**1.49**	**51,630,276.18**

2025年12月31日
31 December 2025

類別	Category	賬面餘額 Book balance 金額 Amount	比例(%) Percentage (%)	壞賬準備 Provision for bad debt 金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備	Bad debt provision made on an individual basis	8,011,221.26	15.72	337,036.72	4.21	7,674,184.54
按組合計提壞賬準備	Bad debt provision made on a collective basis	42,940,509.05	84.28			42,940,509.05
其中：低風險組合	Including: Low-risk portfolio	42,940,509.05	84.28			42,940,509.05
合計	Total	50,951,730.31	100.00	337,036.72	0.66	50,614,693.59

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

9. 長期應收款（續）
9. Long-term receivables (continued)

(2) 長期應收款按壞賬計提方法分類列示（續）

(2) Long-term receivables by the method of provisioning for bad debt (continued)

1） 長期應收款按單項計提壞賬準備

1) Bad debt provision for long-term receivables made on an individual basis

名稱	Name	2025年12月31日 31 December 2025 賬面餘額 Book balance	壞賬準備 Provision for bad debt	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)	計提理由 Reasons for provision
潁上城東醫院有限公司	Yingshang Chengdong Hospital Co., Ltd.	8,011,221.26	337,036.72	8,420,280.26	782,555.60	9.29	部分款項逾期 Part of payments is overdue
合計	Total	8,011,221.26	337,036.72	8,420,280.26	782,555.60	—	—

2） 長期應收款按組合計提壞賬準備

2) Bad debt provision for long-term receivables made on a collective basis

賬齡	Age	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)
低風險組合	Low-risk portfolio	43,992,551.52		
合計	Total	43,992,551.52		

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

9. 長期應收款（續）

9. Long-term receivables (continued)

(3) 長期應收款本期計提、收回或轉回的壞賬準備情況

(3) Provision for bad debt accrued, recovered or reversed in the period regarding long-term receivables

類別	Category	2025年12月31日 31 December 2025	本期變動金額 Changes in the period 計提 Accrued	收回或轉回 Recovered or reversed	轉銷或核銷 Written back or written off	其他 Others	2026年6月30日 30 June 2026
長期應收款	Long-term receivables	337,036.72	445,518.88				782,555.60
合計	Total	337,036.72	445,518.88				782,555.60

(4) 本期實際核銷的長期應收款

無。

(4) Actually written-off long-term receivables in the period

None.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

10. 長期股權投資 10. Long-term equity investments

被投資單位	Investee	2025年12月31日賬面價值 Book value as at 31 December 2025	2025年12月31日減值準備 Provisions for impairment as at 31 December 2025	本期增減變動 Changes in the period 追加投資 Increase in investment	減少投資 Decrease in investment	權益法下確認的投資損益 Investment gains and losses recognized under equity method	其他綜合收益調整 Adjustment of other comprehensive income
一、合營企業	I. Joint ventures						
北京同輻創新產業投資基金合夥企業（有限合夥）	Beijing Tongfu Innovation Industrial Investment Fund Partnership (Limited Partnership)	439,055,778.39			9,735,918.16	6,216,426.26	
上海欣科醫藥有限公司	Shanghai GMS Pharmaceutical Co., Ltd.	65,996,616.06				8,005,553.83	
小計	Sub-total	505,052,394.45			9,735,918.16	14,221,980.09	
二、聯營企業	II. Associates						
廣州中山醫藥科技發展有限公司	Guangzhou Zhongshan Medicine Technology Co., Ltd.	33,963,097.56				532,920.65	
中同愛邦高新技術有限公司	Zhongtong Aibang High Tech Co., Ltd.	29,459,965.54				-3,822,166.54	
湖北中循醫療用品實業有限公司	Hubei Zhongxun Medical Supplies Industrial Co., Ltd. (湖北中循醫療用品實業有限公司)	18,646,099.60				202,958.88	
上海深景醫藥科技有限公司	Shanghai Vista Pharmaceutical Technology Co., Ltd.	11,358,446.63				-1,173,811.23	
甘肅弘業核技術有限公司	Gansu Hongye Nuclear Technology Co., Ltd.	9,500,000.00					
中山易必固新材料科技有限公司	Zhongshan Yibigu New Material Technology Co., Ltd. (中山易必固新材料科技有限公司)	5,714,752.60				-170,134.95	
江蘇高同裝備有限公司	Jiangsu Gaotong Equipment Co., Ltd.	6,545,551.96	6,545,551.96			-1,977,870.48	
深圳市瑞利醫療科技有限責任公司	Shenzhen Relicare Medical Co., Ltd.	5,108,351.48				-1,469,549.94	
小計	Sub-total	120,296,265.37	6,545,551.96			-7,877,653.61	
合計	Total	625,348,659.82	6,545,551.96		9,735,918.16	6,344,326.48	

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、 合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

10. 長期股權投資（續）
10. Long-term equity investments (continued)

被投資單位	Investee	本期增減變動 Changes in the period 其他權益變動 Other changes in equity	宣告發放現金股利或利潤 Declared cash dividends or profit	計提減值準備 Provision for impairment	其他 Others	2026年6月30日賬面價值 Book value as at 30 June 2026	2026年6月30日減值準備 Provision for impairment as at 30 June 2026
一、 合營企業	I. Joint ventures						
北京同輻創新產業投資基金合夥企業（有限合夥）	Beijing Tongfu Innovation Industrial Investment Fund Partnership (Limited Partnership)					435,536,286.49	
上海欣科醫藥有限公司	Shanghai GMS Pharmaceutical Co., Ltd.		16,380,700.00			57,621,469.89	
小計	Sub-total		16,380,700.00			493,157,756.38	
二、 聯營企業	II. Associates						
廣州中山醫藥科技發展有限公司	Guangzhou Zhongshan Medicine Technology Co., Ltd.					34,496,018.21	
中同愛邦高新技術有限公司	Zhongtong Aibang High Tech Co., Ltd.					25,637,799.00	
湖北中循醫療用品實業有限公司	Hubei Zhongxun Medical Supplies Industrial Co., Ltd. (湖北中循醫療用品實業有限公司)					18,849,058.48	
上海深景醫藥科技有限公司	Shanghai Vista Pharmaceutical Technology Co., Ltd.					10,184,635.40	
甘肅弘業核技術有限公司	Gansu Hongye Nuclear Technology Co., Ltd.					9,500,000.00	
中山易必固電子束科技有限公司	Zhongshan Yibigu Electron Beam Technology Co., Ltd. (中山易必固電子束科技有限公司)					5,544,617.65	
江蘇高同裝備有限公司	Jiangsu Gaotong Equipment Co., Ltd.					4,567,681.48	6,545,551.96
深圳市瑞利醫療科技有限責任公司	Shenzhen Relicare Medical Co., Ltd.					3,638,801.54	
小計	Sub-total					112,418,611.76	6,545,551.96
合計	Total		16,380,700.00			605,576,368.14	6,545,551.96

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

11. 其他權益工具投資
11. Other equity instrument investments

項目	Item	2025年12月31日 31 December 2025	本期增減變動 Changes in the period 追加投資 Increase in investment	減少投資 Decrease in investment	計入其他綜合收益的利得 Gains included in other comprehensive income	計入其他綜合收益的損失 Losses included in other comprehensive income	其他 Others	2026年6月30日 30 June 2026	本期確認的股利收入 Dividend income recognised in the period	2026年6月30日累計計入其他綜合收益的利得 Accumulated gains included in other comprehensive income as at 30 June 2026	2026年6月30日累計計入其他綜合收益的損失 Accumulated losses included in other comprehensive income as at 30 June 2026	指定為以公允價值計量且其變動計入其他綜合收益的原因 Reasons for designating the item as measured at fair value through other comprehensive income
中核融資租賃有限公司	CNNC Financial Leasing Co., Ltd.	113,412,900.00				2,822,700.00		110,590,200.00	7,094,179.26	30,590,200.00		
中核財務有限責任公司	CNNC Finance Company Limited	62,932,600.00				11,414,600.00		51,518,000.00	1,216,200.00	23,358,000.00		
其他	Others	2,749,196.83			597.99			2,749,794.82			850,205.18	
合計	Total	179,094,696.83			597.99	14,237,300.00		164,857,994.82	8,310,379.26	53,948,200.00	850,205.18	–

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

12. 投資性房地產
12. Investment properties

(1) 採用成本計量模式的投資性房地產

(1) The investment properties measured under the cost method

項目	Item	房屋、建築物 Buildings and structures	合計 Total
一、賬面原值	I. Original book value		
1. 2025年12月31日	1. 31 December 2025	63,247,893.99	63,247,893.99
2. 本期增加金額	2. Addition for the period	47,284.71	47,284.71
(1) 外購	(1) Purchase	47,284.71	47,284.71
3. 本期減少金額	3. Reduction for the period		
4. 2026年6月30日	4. 30 June 2026	63,295,178.70	63,295,178.70
二、累計折舊	II. Accumulated depreciation		
1. 2025年12月31日	1. 31 December 2025	40,806,413.81	40,806,413.81
2. 本期增加金額	2. Addition for the period	5,167,910.47	5,167,910.47
(1) 計提	(1) Accrue	5,167,910.47	5,167,910.47
3. 本期減少金額	3. Reduction for the period		
4. 2026年6月30日	4. 30 June 2026	45,974,324.28	45,974,324.28
三、減值準備	III. Impairment provision		
1. 2025年12月31日	1. 31 December 2025		
2. 本期增加金額	2. Addition for the period		
3. 本期減少金額	3. Reduction for the period		
4. 2026年6月30日	4. 30 June 2026		
四、賬面價值	IV. Book value		
1. 期末賬面價值	1. Book value at the end of the period	17,320,854.42	17,320,854.42
2. 期初賬面價值	2. Book value at the beginning of the period	22,441,480.18	22,441,480.18

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

12. 投資性房地產（續）

12. Investment properties (continued)

(2) 採用成本計量模式的投資性房地產減值測試情況

(2) Impairment test of the investment properties measured under the cost method

不存在減值跡象。

There are no indications of impairment.

(3) 採用公允價值計量模式的投資性房地產

(3) Investment properties measured at fair value

無。

None.

(4) 本期轉換投資性房地產且採用公允價值計量

(4) Investment properties converted and measured at fair value in the period

無。

None.

(5) 未辦妥產權證書的投資性房地產

(5) Investment properties without certificate of title

無。

None.

13. 固定資產

13. Fixed assets

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
固定資產	Fixed assets	**3,168,452,456.61**	2,946,857,545.37
合計	Total	**3,168,452,456.61**	2,946,857,545.37

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

13. 固定資產（續）
13. Fixed assets (continued)

(1) 固定資產情況
(1) Details of fixed assets

項目	Item	房屋建築物 Buildings and structures	機器設備 Machinery and equipment	運輸工具 Transport vehicles	電子設備 Electronic equipment	辦公設備 Office equipment	其他 Others	合計 Total
一、賬面原值	I. Original book value							
1. 2025年12月31日	1. 31 December 2025	2,213,092,165.71	1,836,964,487.38	36,757,898.41	19,562,513.03	118,786,914.06	133,708,005.57	4,358,871,984.16
2. 本期增加金額	2. Addition for the period	176,853,102.04	147,921,844.25	2,945,236.62	1,206,136.36	4,002,191.17	290,493.62	333,219,004.06
(1) 購置	(1) Purchase	821,606.25	34,347,325.95	1,666,755.62	898,704.36	4,002,191.17	290,493.62	42,027,076.97
(2) 在建工程轉入	(2) Transferred from construction in progress	176,031,495.79	90,947,366.30					266,978,862.09
(3) 企業合併增加	(3) Additions from business combination		22,627,152.00	1,278,481.00	307,432.00			24,213,065.00
3. 本期減少金額	3. Reduction for the period		6,126,325.60	402,397.00	15,000.00	311,152.04	99,771.27	6,954,645.91
(1) 處置或報廢	(1) Disposal or retirement		6,126,325.60	402,397.00	15,000.00	311,152.04	99,771.27	6,954,645.91
4. 2026年6月30日	4. 30 June 2026	2,389,945,267.75	1,978,760,006.03	39,300,738.03	20,753,649.39	122,477,953.19	133,898,727.92	4,685,136,342.31
二、累計折舊	II. Accumulated depreciation							
1. 2025年12月31日	1. 31 December 2025	349,524,546.15	871,277,223.35	24,403,304.81	7,095,368.97	86,850,702.51	55,092,707.68	1,394,243,853.47
2. 本期增加金額	2. Addition for the period	32,069,378.63	68,291,248.88	1,681,652.08	961,882.72	5,992,286.65	2,354,150.66	111,350,599.62
(1) 計提	(1) Accrue	32,069,378.63	68,291,248.88	1,681,652.08	961,882.72	5,992,286.65	2,354,150.66	111,350,599.62
3. 本期減少金額	3. Reduction for the period		5,896,411.43	390,325.09	868.90	294,938.04	98,609.25	6,681,152.71
(1) 處置或報廢	(1) Disposal or retirement		5,896,411.43	390,325.09	868.90	294,938.04	98,609.25	6,681,152.71
4. 2026年6月30日	4. 30 June 2026	381,593,924.78	933,672,060.80	25,694,631.80	8,056,382.79	92,548,051.12	57,348,249.09	1,498,913,300.38
三、減值準備	III. Impairment provision							
1. 2025年12月31日	1. 31 December 2025	4,148,062.54	13,550,589.72	3,918.84		68,014.22		17,770,585.32
2. 本期增加金額	2. Addition for the period							
(1) 計提	(1) Accrue							
3. 本期減少金額	3. Reduction for the period							
(1) 處置或報廢	(1) Disposal or retirement							
4. 2026年6月30日	4. 30 June 2026	4,148,062.54	13,550,589.72	3,918.84		68,014.22		17,770,585.32
四、賬面價值	IV. Book value							
1. 期末賬面價值	1. Book value at the end of the period	2,004,203,280.43	1,031,537,355.51	13,602,187.39	12,697,266.60	29,861,887.85	76,550,478.83	3,168,452,456.61
2. 期初賬面價值	2. Book value at the beginning of the period	1,859,419,557.02	952,136,674.31	12,350,674.76	12,467,144.06	31,868,197.33	78,615,297.89	2,946,857,545.37

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

13. 固定資產（續）

13. Fixed assets (continued)

(2) 暫時閒置的固定資產

無。

(2) Fixed assets temporarily idle

None.

(3) 通過經營租賃租出的固定資產

無。

(3) Fixed assets leased out under operating leases

None.

(4) 未辦妥產權證書的固定資產

(4) Fixed assets without certificate of title

項目	Item	賬面價值 Book value	未辦妥產權證書原因 Reasons for uncompleted certificate of title
房屋及建築物	Buildings and structures	74,220,536.35	尚在辦理中 In progress
房屋及建築物	Buildings and structures	18,587,619.55	註1 Note 1
房屋及建築物	Buildings and structures	8,023,746.23	註2 Note 2
房屋及建築物	Buildings and structures	466,902.71	註3 Note 3

註1： 濟南原子高科醫藥有限公司由於濟南高新區生命科學城發展中心暫未取得產權，導致濟南高科的產權未過戶成功。

Note 1: The transfer of ownership of HTA (Jinan) Pharmaceutical Co., Ltd. (濟南原子高科醫藥有限公司) has not been successfully completed because the Life Sciences City Development Center in the Jinan High-Tech Zone has not yet obtained the certificate of title.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、 合併財務報表主要項目註釋（續）

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

13. 固定資產（續）

13. Fixed assets (continued)

(4) 未辦妥產權證書的固定資產（續）

(4) Fixed assets without certificate of title (continued)

註2： 北京原子高科金輝輻射技術應用有限責任公司因尚未辦妥土地使用證，導致無法辦理房屋產權證書。

Note 2: Beijing Atomic High-Tech Jinhui Radiation Technology Application Co., Ltd. (北京原子高科金輝輻射技術應用有限責任公司) is unable to obtain a certificate of title as it has not yet completed the land use certificate.

註3： 原子高科於2003年從原控股股東原子能科學研究院購買同位素公司資產，該資產目前所佔用的土地使用權為中核集團，該土地尚未辦妥權屬證明。

Note 3: In 2003, HTA acquired the assets of the isotope corporation from China Institute of Atomic Energy, its former controlling shareholder. The land use rights for these assets are currently held by the CNNC, while the ownership certificate for the land has not yet been completed.

(5) 固定資產的減值測試情況

(5) Impairment test of the fixed assets

不存在減值跡象。

There are no indications of impairment.

14. 在建工程

14. Construction in progress

項目	Item	**2026年6月30日 30 June 2026**	2025年12月31日 31 December 2025
在建工程	Construction in progress	**917,538,132.98**	1,012,695,641.96
合計	Total	**917,538,132.98**	1,012,695,641.96

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

14. 在建工程（續）
14. Construction in progress (continued)

(1) 在建工程情況
(1) Details of construction in progress

		2026年6月30日 30 June 2026			2025年12月31日 31 December 2025		
項目	Item	賬面餘額 Book balance	減值準備 Impairment Provision	賬面價值 Book value	賬面餘額 Book balance	減值準備 Impairment Provision	賬面價值 Book value
華北醫藥分子靶向診療藥品生產基地項目	Project of North China pharmaceutical production base of molecular targeted diagnosis and treatment medicines	301,332,142.69		301,332,142.69	278,652,449.54		278,652,449.54
中國同輻放射源研發生產基地建設項目	The construction project of the research and development and manufacturing base of radioactive sources of CIRC	289,247,092.48		289,247,092.48	254,351,743.80		254,351,743.80
天津同位素醫藥中心項目	The project of Tianjin Isotope Medical Center	70,315,171.74		70,315,171.74	69,850,478.51		69,850,478.51
中同銀龍天津滅菌中心建設項目	The construction project of Zhongtong Yinlong (Tianjin) Sterilisation Center	47,471,424.37		47,471,424.37	31,561,308.62		31,561,308.62
湖州同位素醫藥中心項目	The project of Huzhou Isotope Medical Center	41,290,803.39		41,290,803.39	30,882,163.68		30,882,163.68
鄭州同位素醫藥中心項目	The project of Zhengzhou Isotope Medical Center	39,755,671.90		39,755,671.90	38,068,487.74		38,068,487.74
海口同位素醫藥中心項目	The project of Haikou Isotope Medical Center	33,949,518.49		33,949,518.49	32,859,275.50		32,859,275.50
中核玉林輻照項目	The project of CNNC (Yulin) Irradiation	18,366,566.00		18,366,566.00	18,210,587.20		18,210,587.20
長春同位素醫藥中心項目	The project of Changchun Isotope Medical Center	17,785,526.05		17,785,526.05	16,766,948.68		16,766,948.68
高豐度^{13}CO氣體富集建設項目（二期）	The high-abundance ^{13}CO gas enrichment construction project (phase II)	12,137,296.78		12,137,296.78	861,529.65		861,529.65
原子高科（大灣區）醫藥基地項目	The project of HTA (Greater Bay Area) Medical Base	9,270,284.85		9,270,284.85	5,869,648.43		5,869,648.43
南陽同位素醫藥中心項目	The project of Nanyang Isotope Medical Center	7,705,537.97		7,705,537.97	4,508,079.51		4,508,079.51
太倉輻照中心項目	The project of Taicang Irradiation Center	6,027,456.80		6,027,456.80	5,113,825.19		5,113,825.19
湛江同位素醫藥中心項目	The project of Zhanjiang Isotope Medical Center	4,496,437.69		4,496,437.69	3,987,553.61		3,987,553.61
新增鍀即時標記藥物生產線項目	The project of new production line of technetium instantly labeled pharmaceuticals	4,147,130.09		4,147,130.09	4,033,015.78		4,033,015.78
南充同位素醫藥中心項目	The project of Nanchong Isotope Medical Center	3,802,946.77		3,802,946.77	3,076,081.00		3,076,081.00
張家港鈷60輻照裝置改造項目	The renovation project of Zhangjiagang Cobalt-60 Irradiation Facilities	3,228,322.09		3,228,322.09	427,611.33		427,611.33
其他	Others	7,208,802.83		7,208,802.83	213,614,854.19		213,614,854.19
合計	Total	917,538,132.98		917,538,132.98	1,012,695,641.96		1,012,695,641.96

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

14. 在建工程（續）
14. Construction in progress (continued)

(2) 重要在建工程項目本期變動情況
(2) Changes in major construction in progress in the period

工程名稱	Project name	2025年12月31日 31 December 2025	本期增加 Addition for the period	本期減少 Reduction for the period 轉入固定資產 Transfer to fixed assets	其他減少 Other reduction	2026年6月30日 30 June 2026
華北醫藥分子靶向診療藥品生產基地項目	Project of North China pharmaceutical production base of molecular targeted diagnosis and treatment medicines	278,652,449.54	22,679,693.15			301,332,142.69
中國同輻放射源研發生產基地建設項目	The construction project of the research and development and manufacturing base of radioactive sources of CIRC	254,351,743.80	34,895,348.68			289,247,092.48
天津同位素醫藥中心項目	The project of Tianjin Isotope Medical Center	69,850,478.51	464,693.23			70,315,171.74
中同銀龍天津滅菌中心建設項目	The construction project of Zhongtong Yinlong (Tianjin) Sterilisation Center	31,561,308.62	15,910,115.75			47,471,424.37
湖州同位素醫藥中心項目	The project of Huzhou Isotope Medical Center	30,882,163.68	10,408,639.71			41,290,803.39
鄭州同位素醫藥中心項目	The project of Zhengzhou Isotope Medical Center	38,068,487.74	1,687,184.16			39,755,671.90
海口同位素醫藥中心項目	The project of Haikou Isotope Medical Center	32,859,275.50	1,090,242.99			33,949,518.49
中核玉林輻照項目	The project of CNNC (Yulin) Irradiation	18,210,587.20	155,978.80			18,366,566.00
長春同位素醫藥中心項目	The project of Changchun Isotope Medical Center	16,766,948.68	1,018,577.37			17,785,526.05
高豐度^{13}CO氣體富集建設項目（二期）	The high-abundance ^{13}CO gas enrichment construction project (phase II)	861,529.65	11,275,767.13			12,137,296.78
合計	Total	772,064,972.92	99,586,240.97			871,651,213.89

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

14. 在建工程（續）
14. Construction in progress (continued)

(2) 重要在建工程項目本期變動情況（續）

(2) Changes in major construction in progress in the period (continued)

工程名稱	Project name	預算數 Budget	工程累計投入佔預算比例(%) Proportion of accumulated project investment in budget (%)	工程進度 Project progress	利息資本化累計金額 Accumulated interest capitalized	其中：本期利息資本化金額 Including: interest capitalized in the period	本期利息資本化率(%) Interest capitalization rate in the period (%)	資金來源 Sources of fund
華北醫藥分子靶向診療藥品生產基地項目	Project of North China pharmaceutical production base of molecular targeted diagnosis and treatment medicines	663,684,800.00	79.78	79.78	17,134,799.06	3,167,164.80	2.88	自籌、貸款 Self-financing, loans
中國同輻放射源研發生產基地建設項目	The construction project of the research and development and manufacturing base of radioactive sources of CIRC	691,893,800.00	73.74	73.74	14,010,207.87	3,705,440.10	3.00	自籌、貸款 Self-financing, loans
天津同位素醫藥中心項目	The project of Tianjin Isotope Medical Center	93,771,400.00	75.50	98.00	2,364,629.85	456,389.30	2.10	自籌、貸款 Self-financing, loans
中同銀龍天津滅菌中心建設項目	The construction project of Zhongtong Yinlong (Tianjin) Sterilisation Center	146,651,400.00	35.00	35.00	298,073.65	283,374.56	2.70	自籌、貸款 Self-financing, loans
湖州同位素醫藥中心項目	The project of Huzhou Isotope Medical Center	68,454,500.00	60.53	60.53				自籌 Self-financing
鄭州同位素醫藥中心項目	The project of Zhengzhou Isotope Medical Center	68,861,100.00	57.73	57.73	90,197.87	22,557.28	2.83	自籌、貸款 Self-financing, loans
海口同位素醫藥中心項目	The project of Haikou Isotope Medical Center	93,962,700.00	36.13	36.13	29,550.18	29,491.28	2.85	自籌、貸款 Self-financing, loans
中核玉林輻照項目	The project of CNNC (Yulin) Irradiation	30,734,100.00	68.37	76.13				自籌 Self-financing
長春同位素醫藥中心項目	The project of Changchun Isotope Medical Center	40,577,300.00	48.41	98.00	141,324.47	67,127.11	2.75	自籌、貸款 Self-financing, loans
高豐度^{13}CO氣體富集建設項目（二期）	The high-abundance ^{13}CO gas enrichment construction project (phase II)	362,055,800.00	3.35	3.35				自籌 Self-financing
合計	**Total**	**2,260,646,900.00**	—	—	**34,068,782.95**	**7,731,544.43**	—	—

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）

14. 在建工程（續）

(3) 本期計提在建工程減值準備情況

無。

(4) 在建工程的減值測試情況

不存在減值跡象。

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

14. Construction in progress (continued)

(3) Impairment provision for construction in progress in the period

None.

(4) Impairment test of the construction in progress

There are no indications of impairment.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

15. 使用權資產
15. Right-of-use assets

(1) 使用權資產情況
(1) Details of right-of-use assets

項目	Item	房屋及建築物 Buildings and structures	機器設備 Machinery and equipment	土地 Land	合計 Total
一、賬面原值	I. Original book value				
1. 2025年12月31日	1. 31 December 2025	132,678,139.21	5,924,162.31	4,039,391.18	142,641,692.70
2. 本期增加金額	2. Addition for the period	2,933,072.87			2,933,072.87
(1) 租賃增加	(1) Increase in leases	2,933,072.87			2,933,072.87
3. 本期減少金額	3. Reduction for the period	183,022.05	1,440,707.96		1,623,730.01
(1) 處置	(1) Disposal	183,022.05	1,440,707.96		1,623,730.01
4. 2026年6月30日	4. 30 June 2026	135,428,190.03	4,483,454.35	4,039,391.18	143,951,035.56
二、累計折舊	II. Accumulated depreciation				
1. 2025年12月31日	1. 31 December 2025	51,942,775.77	3,460,701.55	2,234,390.36	57,637,867.68
2. 本期增加金額	2. Addition for the period	15,201,076.26	372,708.24	228,584.16	15,802,368.66
(1) 計提	(1) Accrue	15,201,076.26	372,708.24	228,584.16	15,802,368.66
3. 本期減少金額	3. Reduction for the period	173,121.73	581,685.88		754,807.61
(1) 處置	(1) Disposal	173,121.73	581,685.88		754,807.61
4. 2026年6月30日	4. 30 June 2026	66,970,730.30	3,251,723.91	2,462,974.52	72,685,428.73
三、減值準備	III. Impairment provision				
1. 2025年12月31日	1. 31 December 2025				
2. 本期增加金額	2. Addition for the period				
(1) 計提	(1) Accrue				
3. 本期減少金額	3. Reduction for the period				
(1) 處置	(1) Disposal				
4. 2026年6月30日	4. 30 June 2026				
四、賬面價值	IV. Book value				
1. 2026年6月30日賬面價值	1. Book value as at 30 June 2026	68,457,459.73	1,231,730.44	1,576,416.66	71,265,606.83
2. 2025年12月31日賬面價值	2. Book value as at 31 December 2025	80,735,363.44	2,463,460.76	1,805,000.82	85,003,825.02

(2) 使用權資產的減值測試情況
(2) Impairment test of the right-of-use assets

不存在減值跡象。

There are no indications of impairment.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

16. 無形資產 16. Intangible assets

(1) 無形資產明細 (1) Details of intangible assets

項目	Item	軟件 Software	土地使用權 Land use right	專利權 Patent	非專利技術 Non-patented technology	客戶關係 Customer relations	其他 Others	合計 Total
一、賬面原值	I. Original book value							
1. 2025年12月31日	1. 31 December 2025	84,365,548.68	400,806,710.08	80,253,220.95	121,664,573.03	26,330,000.00	16,113,208.37	729,533,261.11
2. 本期增加金額	2. Addition for the period	1,303,098.32		8,200,000.00	266,845.28	7,001,000.00		16,770,943.60
(1) 購置	(1) Purchase	1,117,248.32			266,845.28			1,384,093.60
(2) 內部研發	(2) Internal research and development							
(3) 企業合併增加	(3) Increase in business combinations	185,850.00		8,200,000.00		7,001,000.00		15,386,850.00
3. 本期減少金額	3. Reduction for the period							
(1) 處置	(1) Disposal							
4. 2026年6月30日	4. 30 June 2026	85,668,647.00	400,806,710.08	88,453,220.95	121,931,418.31	33,331,000.00	16,113,208.37	746,304,204.71
二、累計攤銷	II. Accumulated amortization							
1. 2025年12月31日	1. 31 December 2025	48,121,393.83	48,727,295.57	31,773,211.44	30,248,901.78	13,136,315.32	13,998,415.97	186,005,533.91
2. 本期增加金額	2. Addition for the period	4,849,301.09	4,392,645.86	3,511,144.94	4,063,880.33	550,876.61	238,420.09	17,606,268.92
(1) 計提	(1) Accrue	4,849,301.09	4,392,645.86	3,511,144.94	4,063,880.33	550,876.61	238,420.09	17,606,268.92
3. 本期減少金額	3. Reduction for the period							
(1) 處置	(1) Disposal							
4. 2026年6月30日	4. 30 June 2026	52,970,694.92	53,119,941.43	35,284,356.38	34,312,782.11	13,687,191.93	14,236,836.06	203,611,802.83
三、減值準備	III. Impairment provision							
1. 2025年12月31日	1. 31 December 2025					10,838,428.59		10,838,428.59
2. 本期增加金額	2. Addition for the period							
(1) 計提	(1) Accrue							
3. 本期減少金額	3. Reduction for the period							
(1) 處置	(1) Disposal							
4. 2026年6月30日	4. 30 June 2026					10,838,428.59		10,838,428.59
四、賬面價值	IV. Book value							
1. 期末賬面價值	1. Book value at the end of the period	32,697,952.08	347,686,768.65	53,168,864.57	87,618,636.20	8,805,379.48	1,876,372.31	531,853,973.29
2. 期初賬面價值	2. Book value at the beginning of the period	36,244,154.85	352,079,414.51	48,480,009.51	91,415,671.25	2,355,256.09	2,114,792.40	532,689,298.61

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

五、合併財務報表主要項目註釋（續）

16. 無形資產（續）

(1) 無形資產明細（續）

本期末通過公司內部研發形成的無形資產佔無形資產餘額的比例0%。

(2) 確認為無形資產的數據資源

無。

(3) 未辦妥產權證書的土地使用權

無。

(4) 無形資產的減值測試情況

不存在減值跡象。

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

16. Intangible assets (continued)

(1) Details of intangible assets (continued)

The proportion of intangible assets arising from internal research and development at the end of the period to balance of intangible assets is 0%.

(2) Data resources recognized as intangible assets

None.

(3) Land use right without certificate of title

None.

(4) Impairment test of the intangible assets

There are no indications of impairment.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

17. 商譽
17. Goodwill

(1) 商譽原值
(1) Original value of goodwill

被投資單位名稱	Investee name	2025年12月31日 31 December 2025	本期增加 Addition for the period 企業合併形成 As a result of business combination	其他 Others	本期減少 Reduction for the period 處置 Disposal	其他 Others	2026年6月30日 30 June 2026
西安展實檢測工程有限公司	Xian Zhanshi Testing Engineering Co., Ltd.	50,761,915.21					50,761,915.21
寧波君安藥業科技有限公司	Ningbo Junan Pharmaceutical Technology Co., Ltd.	34,410,199.15					34,410,199.15
湖南滙豐工程檢測有限公司	Hunan Huifeng Engineering Detection Co., Ltd.		22,031,229.24				22,031,229.24
深圳市中核海得威生物科技有限公司	Shenzhen Zhonghe Headway Bio-Sci & Tech Co., Ltd.	4,585,833.21					4,585,833.21
派特(北京)科技有限公司	Pet-Module (Beijing) Co., Ltd.	3,794,761.28					3,794,761.28
張家港市中核華康輻照有限公司	Zhangjiagang CNNC Huakang Radiation Co., Ltd.	1,084,541.87					1,084,541.87
中核立信(北京)科技有限公司	Zhonghe Lixin (Beijing) Technology Co., Ltd.	353,548.64					353,548.64
合計	Total	94,990,799.36	22,031,229.24				117,022,028.60

(2) 商譽減值準備
(2) Impairment Provision for goodwill

被投資單位名稱	Investee name	2025年12月31日 31 December 2025	本期增加 Addition for the period 計提 Accrued	其他 Others	本期減少 Reduction for the period 處置 Disposal	其他 Others	2026年6月30日 30 June 2026
寧波君安藥業科技有限公司	Ningbo Junan Pharmaceutical Technology Co., Ltd.	17,585,218.81					17,585,218.81
合計	Total	17,585,218.81					17,585,218.81

財務報表附註（續）
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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

18. 遞延所得稅資產和遞延所得稅負債 18. Deferred income tax assets and deferred income tax liabilities

(1) 未經抵銷的遞延所得稅資產 (1) Deferred income tax assets not offset

項目	Item	2026年6月30日 30 June 2026 可抵扣暫時性差異 Deductible temporary differences	2026年6月30日 30 June 2026 遞延所得稅資產 Deferred income tax assets	2025年12月31日 31 December 2025 可抵扣暫時性差異 Deductible temporary differences	2025年12月31日 31 December 2025 遞延所得稅資產 Deferred income tax assets
預提費用	Accrued expenses	1,416,258,713.13	225,048,063.98	1,385,469,796.21	219,597,318.72
信用減值準備	Credit impairment provision	325,592,323.77	58,897,366.95	292,245,471.86	52,744,935.61
資產減值準備	Asset impairment provision	121,475,987.47	26,518,443.78	120,511,555.17	27,604,212.90
棄置費用	Decommissioning costs	121,377,748.06	18,546,059.26	117,324,276.52	19,047,024.09
租賃負債	Lease liabilities	89,789,139.31	17,284,481.67	80,521,888.17	16,505,563.65
政府補助	Government grants	64,694,563.15	13,421,391.16	63,245,331.29	13,380,894.18
預提工資	Accrued salaries	29,444,863.68	5,617,754.17	55,404,152.16	11,343,878.27
廢源處置費	Waste source disposal costs	65,408,487.99	9,811,273.20	74,729,029.83	11,209,354.47
研發項目資本化稅會差異	Tax and accounting differences relating to the capitalisation of R&D projects	8,266,152.74	1,239,922.91	8,266,152.74	1,239,922.91
評估減值	Appraised impairment	53,098.67	7,964.80	55,268.87	8,290.33
合計	Total	2,242,361,077.97	376,392,721.88	2,197,772,922.82	372,681,395.13

(2) 未經抵銷的遞延所得稅負債 (2) Deferred income tax liabilities not offset

項目	Item	2026年6月30日 30 June 2026 應納稅暫時性差異 Taxable temporary difference	2026年6月30日 30 June 2026 遞延所得稅負債 Deferred income tax liabilities	2025年12月31日 31 December 2025 應納稅暫時性差異 Taxable temporary difference	2025年12月31日 31 December 2025 遞延所得稅負債 Deferred income tax liabilities
計入其他綜合收益的其他金融資產公允價值變動	Changes in the fair value of other financial assets included in other comprehensive income	53,097,994.82	13,274,498.71	67,334,696.83	16,833,674.21
使用權資產	Right-of-use assets	89,322,880.84	16,865,265.54	81,790,923.59	16,541,295.15
評估增值	Appraised appreciation	58,504,735.33	8,775,710.30	41,537,395.54	6,195,202.92
固定資產棄置費	Decommissioning costs of fixed assets	18,911,995.17	2,575,540.06	19,218,119.41	3,724,875.76
合計	Total	219,837,606.16	41,491,014.61	209,881,135.37	43,295,048.04

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

18. 遞延所得稅資產和遞延所得稅負債（續）
18. Deferred income tax assets and deferred income tax liabilities (continued)

(3) 以抵銷後淨額列示的遞延所得稅資產或負債

(3) Deferred income tax assets or liabilities presented by net amount after offsetting

項目	Item	2026年6月30日 30 June 2026 遞延所得稅資產和負債互抵金額 Mutually offset amount of deferred income tax assets and liabilities	2026年6月30日 30 June 2026 抵銷後遞延所得稅資產或負債餘額 Balance of deferred income tax assets or liabilities after offsetting	2025年12月31日 31 December 2025 遞延所得稅資產和負債互抵金額 Mutually offset amount of deferred income tax assets and liabilities	2025年12月31日 31 December 2025 抵銷後遞延所得稅資產或負債餘額 Balance of deferred income tax assets or liabilities after offsetting
遞延所得稅資產	Deferred income tax assets	**32,717,916.12**	**343,674,805.76**	37,092,387.46	335,589,007.67
遞延所得稅負債	Deferred income tax liabilities	**32,717,916.12**	**8,781,951.70**	37,092,387.46	6,202,660.58

(4) 未確認遞延所得稅資產明細

(4) Breakdown of unrecognised deferred income tax assets

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
可抵扣暫時性差異	Deductible temporary differences	**53,344,075.49**	53,686,684.57
可抵扣虧損	Deductible losses	**309,450,226.16**	409,626,255.80
合計	Total	**362,794,301.65**	463,312,940.37

(5) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

截至2026年6月30日，本集團有約人民幣309,450,226.16元的可抵扣虧損可用於抵扣未來利潤，將於2036年到期。

(5) Deductible losses of unrecognised deferred income tax assets will become due in the following years

As of 30 June 2026, the Group had deductible losses of approximately RMB309,450,226.16 available for set-off against future profits, which will expire in 2036.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

19. 所有權或使用權受到限制的資產
19. Assets with restricted ownership and rights of use

		2026年6月30日 30 June 2026			
項目	Item	賬面餘額 Book balance	賬面價值 Book value	受限類型 Restricted type	受限情況 Restricted situation
貨幣資金	Monetary funds	12,639,751.65	12,639,751.65	保證 Guarantee	保證金 Margin
應收賬款	Receivables	26,193,102.83	24,098,295.92	質押 Pledge	保理 Factoring
固定資產	Fixed assets	264,324,027.73	246,062,005.21	抵押 Mortgage	抵押貸款 Mortgage loans
無形資產	Intangible assets	37,623,355.00	32,384,114.72	抵押 Mortgage	抵押貸款 Mortgage loans
在建工程	Construction in progress				
合計	**Total**	**340,780,237.21**	**315,184,167.50**	—	—

		2025年12月31日 31 December 2025			
項目	Item	賬面餘額 Book balance	賬面價值 Book value	受限類型 Restricted type	受限情況 Restricted situation
貨幣資金	Monetary funds	26,704,124.92	26,704,124.92	保證、凍結 Guarantee, frozen	保證金及凍結資金 Margin and frozen capital
應收賬款	Receivables	26,791,438.78	23,411,040.46	質押 Pledge	保理 Factoring
固定資產	Fixed assets	107,293,039.13	90,893,857.27	抵押 Mortgage	抵押貸款 Mortgage loans
無形資產	Intangible assets	37,623,355.00	33,425,482.66	抵押 Mortgage	抵押貸款 Mortgage loans
在建工程	Construction in progress	116,093,056.95	116,093,056.95	抵押	抵押貸款
合計	Total	314,505,014.78	290,527,562.26	—	—

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

20. 短期借款
20. Short-term borrowings

(1) 短期借款分類
(1) Classification of short-term borrowings

借款類別	Types of borrowings	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
質押借款	Pledged borrowings	**18,000,000.00**	20,338,908.47
保證借款	Guaranteed borrowings	**6,802,361.11**	2,001,375.00
信用借款	Credit borrowings	**892,138,224.48**	833,899,157.16
合計	Total	**916,940,585.59**	856,239,440.63

(2) 已逾期未償還的短期借款
(2) Overdue short-term borrowings not yet repaid

無。

None.

21. 應付票據
21. Bills payable

票據種類	Classification of bills	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
銀行承兌匯票	Bank acceptance bills	**4,405,000.00**	13,183,000.00
合計	Total	**4,405,000.00**	13,183,000.00

期末已到期未支付的應付票據總額為人民幣0元。

The total amount of bills payable that were due but unpaid at the end of the period was RMB0.

22. 應付賬款
22. Payables

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
1年以內（含1年）	Within 1 year (including 1 year)	**454,092,754.34**	475,207,855.87
1-2年	1 to 2 years	**171,043,701.53**	163,847,345.49
2-3年	2 to 3 years	**34,361,967.30**	47,811,915.79
3年以上	Over 3 years	**5,990,295.42**	18,967,360.70
合計	Total	**665,488,718.59**	705,834,477.85

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

23. 合同負債 23. Contract liabilities

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
核醫療設備	Nuclear medical equipment	**334,124,163.77**	329,188,402.11
輻射源及應用	Radioactive sources and application	**89,989,309.86**	112,366,330.93
核藥	Nuclear medicines	**31,166,840.14**	21,806,030.68
輻照應用	Irradiation application	**10,556,029.49**	3,471,354.91
其他業務	Other businesses	**74,124,758.84**	60,162,732.66
合計	Total	**539,961,102.10**	526,994,851.29

24. 應付職工薪酬 24. Remuneration payable to employees

(1) 應付職工薪酬分類 (1) Classification of remuneration payable to employees

項目	Item	2025年12月31日 31 December 2025	本期增加 Addition for the period	本期減少 Reduction for the period	2026年6月30日 30 June 2026
短期薪酬	Short-term remuneration	180,096,320.17	446,122,640.12	517,184,632.67	**109,034,327.62**
離職後福利－設定提存計劃	Post-employment benefits – Defined contribution plan	5,611,267.03	73,320,686.80	71,984,080.40	**6,947,873.43**
辭退福利	Termination benefits		2,777,741.78	2,777,741.78	
一年內到期的其他福利	Other benefits due within one year	2,762,000.00	817,000.00	803,000.00	**2,776,000.00**
合計	Total	188,469,587.20	523,038,068.70	592,749,454.85	**118,758,201.05**

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

24. 應付職工薪酬（續） 24. Remuneration payable to employees (continued)

(2) 短期薪酬 (2) Short-term remuneration

項目	Item	2025年12月31日 31 December 2025	本期增加 Addition for the period	本期減少 Reduction for the period	2026年6月30日 30 June 2026
工資、獎金、津貼和補貼	Salaries, bonuses, allowances and subsidies	159,523,825.97	322,414,474.83	396,334,491.11	85,603,809.69
職工福利費	Staff welfare payments		28,325,217.89	28,325,217.89	
社會保險費	Social insurance premiums	3,093,936.03	31,015,145.31	30,918,091.49	3,190,989.85
其中：醫療保險費	Including: medical insurance premium	3,030,745.56	29,125,396.16	29,041,386.10	3,114,755.62
工傷保險費	Industrial injury insurance premium	63,190.47	1,603,561.69	1,591,808.45	74,943.71
生育保險費	Maternity insurance premium		286,187.46	284,896.94	1,290.52
住房公積金	Housing provident fund	579,810.64	38,358,011.10	38,200,125.56	737,696.18
工會經費和職工教育經費	Labor union expenses and staff education expenses	5,040,778.12	6,853,921.21	7,329,687.35	4,565,011.98
短期帶薪缺勤	Short-term paid absences		3,120.00	3,120.00	
其他短期薪酬	Others Short-term remuneration	11,857,969.41	19,152,749.78	16,073,899.27	14,936,819.92
合計	Total	180,096,320.17	446,122,640.12	517,184,632.67	109,034,327.62

(3) 設定提存計劃 (3) Defined contribution plan

項目	Item	2025年12月31日 31 December 2025	本期增加 Addition for the period	本期減少 Reduction for the period	2026年6月30日 30 June 2026
基本養老保險	Basic pension insurance	3,818,966.55	51,828,562.06	51,569,089.32	4,078,439.29
失業保險費	Unemployment insurance premium	130,637.73	2,034,814.94	2,024,489.19	140,963.48
企業年金繳費	Corporate annuity contributions	1,661,662.75	19,457,309.80	18,390,501.89	2,728,470.66
合計	Total	5,611,267.03	73,320,686.80	71,984,080.40	6,947,873.43

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）

24. 應付職工薪酬（續）

(3) 設定提存計劃（續）

註：本集團向職工提供薪酬及年度績效以及職工福利，包括職工退休福利計劃、醫療及工傷保險計劃及住房公積金計劃。本集團基於政府部門規定的適用基準及費率向基本養老保險計劃作出供款，據此按職工薪金一定比例向該等計劃供款。該等實體的職工有權在其正常退休時從上述退休計劃中領取一定標準的退休金。本集團亦向已退休人員、當期退休人員提供定額退休福利（該計劃），該計劃乃由本集團管理並由本集團營運資金撥資。根據該計劃，退休人員及職工有權享受固定補充退休後養老金福利、固定身故撫恤金及補充退休後醫療福利。該計劃未設立計劃資產，因此並無計劃資產的市值、供款水平或重大盈餘或不足的相關資料可予披露。

V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

24. Remuneration payable to employees (continued)

(3) Defined contribution plan (continued)

Note: The Group provides employees with remuneration, annual performance bonuses and employee benefits, including retirement benefit plan, medical and work injury insurance plan, and housing provident fund plan for employees. The Group makes contributions to the basic pension insurance plan based on the applicable standards and rates set by government authorities, at a certain percentage of the employees' salaries. Employees of these entities are entitled to receive pension from the aforementioned retirement plan according to certain standards upon normal retirement. The Group also provides fixed retirement benefits (the Plan) to retired personnel and current retirees. The Plan is managed by the Group and funded by the Group's working capital. Under the Plan, the retirees and employees are entitled to fixed supplemental post-retirement pension benefits, defined death benefits and supplemental post-retirement medical benefits. There are no Plan assets and therefore no information on the market value, contribution level or material surplus or shortfall of the Plan assets can be disclosed.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

25. 應交稅費 25. Tax payable

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
企業所得稅	Corporate income tax	**66,617,268.70**	79,916,162.27
增值稅	Value-added tax	**56,952,849.02**	68,507,353.67
房產稅	Property taxes	**2,893,496.33**	3,817,177.29
城市維護建設稅	Urban maintenance and construction tax	**2,854,799.08**	4,269,742.53
個人所得稅	Individual income tax	**2,244,423.96**	15,007,422.28
教育費附加（含地方教育費附加）	Education surcharge (including local education surcharge)	**2,118,054.14**	3,073,878.47
土地使用稅	Tax on land use	**429,984.44**	549,867.36
其他稅費	Other tax	**1,171,940.54**	1,983,484.62
合計	Total	**135,282,816.21**	177,125,088.49

26. 其他應付款 26. Other payables

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
應付股利	Dividends payable	**185,162,419.11**	16,894,778.36
其他應付款	Other payables	**2,618,989,932.30**	2,696,667,198.57
合計	Total	**2,804,152,351.41**	2,713,561,976.93

(1) 應付股利 (1) Dividends payable

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
普通股股利	Dividends on ordinary shares	**185,162,419.11**	16,894,778.36
合計	Total	**185,162,419.11**	16,894,778.36

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

26. 其他應付款（續）
26. Other payables (continued)

(2) 其他應付款
(2) Other payables

款項性質	Fund nature	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
應付推廣服務費	Promotional service fees payable	**1,760,372,775.30**	1,836,712,904.09
應付保證金及押金	Guarantees and deposits payable	**406,198,083.42**	459,082,050.68
設備工程款	Equipment engineering payment	**109,815,872.38**	43,067,498.72
廢源處置	Waste source disposal	**75,460,657.43**	74,729,029.83
保理回款待支付	Factoring repayment pending	**24,475,347.94**	39,677,100.00
安裝維保等服務費	Service charges for installation, maintenance and other services	**23,926,617.00**	
輻照費	Irradiation fees	**21,633,237.64**	7,564,401.52
應付長期股權投資款	Payables for long-term equity investments	**20,000,000.00**	
代扣職工款項	Withholding employee payments	**12,335,171.59**	5,450,533.80
黨建經費	Party building funds	**9,889,297.98**	8,254,702.03
待支付稅務滯納金	Tax late payment penalties payable		83,521,942.84
其他	Others	**154,882,871.62**	138,607,035.06
合計	Total	**2,618,989,932.30**	2,696,667,198.57

27. 一年內到期的非流動負債
27. Non-current liabilities due within one year

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
一年內到期的長期借款	Long-term borrowings due within one year	**34,624,232.88**	40,053,467.18
一年內到期的租賃負債	Lease liabilities due within one year	**26,330,418.94**	27,523,951.74
一年內到期的債券利息	Bond interests due within one year	**7,937,500.00**	2,281,250.00
一年內到期的長期應付款	Long-term payables due within one year	**2,890,885.11**	2,447,549.56
合計	Total	**71,783,036.93**	72,306,218.48

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

28. 長期借款 28. Long-term borrowings

借款類別	Types of borrowings	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
抵押借款	Mortgaged borrowings	**69,087,388.74**	47,714,131.29
保證借款	Guaranteed borrowings	**124,470,951.16**	122,236,731.29
信用借款	Credit borrowings	**1,203,166,678.78**	1,077,387,356.88
合計	Total	**1,396,725,018.68**	1,247,338,219.46

註： 長期借款利率區間為1.800%~4.285%。

Note: The interest rate range for long-term borrowings is 1.800% ~ 4.285%.

29. 應付債券 29. Bonds payable

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
24同輻K1	24 Tongfu K1 (24同輻K1)	**499,662,526.07**	499,538,137.20
合計	Total	**499,662,526.07**	499,538,137.20

30. 租賃負債 30. Lease liabilities

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
租賃付款額	Lease payment	**76,358,889.63**	87,816,000.36
減：未確認的融資費用	Less: Unrecognized financing expenses	**4,153,414.80**	5,381,991.64
重分類至一年內到期的非流動負債	Reclassified to non-current liabilities due within one year	**26,330,418.94**	27,523,951.74
租賃負債淨額	Net lease liabilities	**45,875,055.89**	54,910,056.98

31. 長期應付款 31. Long-term payables

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
長期應付款	Long-term payables	**11,487,272.19**	13,233,707.17
專項應付款	Special payables	**57,430,514.29**	59,441,080.32
合計	Total	**68,917,786.48**	72,674,787.49

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

32. 長期應付職工薪酬
32. Long-term remuneration payable to employees

(1) 長期應付職工薪酬分類

(1) Classification of long-term remuneration payable to employees

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
離職後福利－設定受益計劃淨負債	Post-employment benefits – net liabilities of defined benefit plans	**60,474,781.76**	53,882,781.76
合計	Total	**60,474,781.76**	53,882,781.76

(2) 設定受益計劃於資產負債表日所使用的主要精算假設

(2) Key actuarial assumptions used for defined benefit plans at the balance sheet date

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
折現率	Discount rate	**2.25%**	2.25%
年離職率	Annual turnover rate	**大於50歲（含）：2.50% 小於50歲：7.00% Over 50 years old (inclusive): 2.50% Under 50 years old: 7.00%**	5.00%
死亡率	Mortality	**中國人身保險業經驗生命表(2025)－養老類業務表男女表 China Life Insurance Industry Experience Life Table (2025) - Pension Business Table for Men and Women**	中國人身保險業經驗生命表(2010-2013)－養老類業務男表及女表 China Life Insurance Industry Experience Life Table (2010-2013) - Pension Business Table for Men and Women
補充醫療福利年增長率	Annual growth rate of supplementary medical benefits	**6.00%**	6.00%

財務報表附註（續）
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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

33. 預計負債 33. Estimated liabilities

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025	形成原因 Reason
棄置費用	Decommissioning costs	**176,608,097.85**	172,772,151.55	承擔固定資產棄置費及環境修復義務 Bearing the decommissioning costs of fixed assets and environmental restoration obligations
合計	Total	**176,608,097.85**	172,772,151.55	—

34. 遞延收益 34. Deferred income

項目	Item	2025年12月31日 31 December 2025	本期增加 Addition for the period	本期減少 Reduction for the period	2026年6月30日 30 June 2026	形成原因 Reason
政府補助	Government grants	178,824,553.83	12,949,800.00	11,938,165.04	**179,836,188.79**	政府補助 Government grants
合計	Total	178,824,553.83	12,949,800.00	11,938,165.04	**179,836,188.79**	—

35. 股本 35. Share capital

			本期變動增減(+、-) Increase/decrease in the period (+, -)					
項目	Item	2025年12月31日 31 December 2025	發行新股 Issuance of new shares	送股 Bonus shares	公積金轉股 Shares transferred from surplus reserve	其他 Others	小計 Sub-total	2026年6月30日 30 June 2026
股份總額	Total number of shares	319,874,900.00						**319,874,900.00**

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

36. 未分配利潤
36. Undistributed profits

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
調整前上年末未分配利潤	Undistributed profit as at the end of the previous year before adjustment	**2,471,388,595.64**	2,279,291,223.44
調整年初未分配利潤合計數（調增+，調減-）	Total undistributed profit at the beginning of the year after adjustment (increase +, decrease -)		
調整後年初未分配利潤	Undistributed profit at the beginning of the year after adjustment	**2,471,388,595.64**	2,279,291,223.44
加：本期歸屬於母公司所有者的淨利潤	Add: Net profit attributable to the owners of the parent company for the period	**158,994,265.35**	316,752,620.73
減：應付普通股股利	Less: Dividends on ordinary shares payable	**72,419,677.35**	124,655,248.53
2026年6月30日餘額	Balance as at 30 June 2026	**2,557,963,183.64**	2,471,388,595.64

37. 營業收入、營業成本
37. Operating revenue and operating cost

(1) 營業收入和營業成本情況

(1) Details of operating revenue and operating cost

項目	Item	2026年1-6月 January to June in 2026 收入 Revenue	2026年1-6月 January to June in 2026 成本 Cost	2025年1-6月 January to June in 2025 收入 Revenue	2025年1-6月 January to June in 2025 成本 Cost
主營業務	Principal businesses	**2,984,106,697.71**	**1,508,094,647.24**	2,857,763,695.64	1,383,860,183.88
其他業務	Other businesses	**9,719,832.21**	**5,630,209.22**	10,134,018.81	1,314,895.39
合計	Total	**2,993,826,529.92**	**1,513,724,856.46**	2,867,897,714.45	1,385,175,079.27

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

37. 營業收入、營業成本（續） 37. Operating revenue and operating cost (continued)

(2) 營業收入、營業成本的分解信息 (2) Details of operating revenue and operating cost

合同分類	Contract classification	核藥 Nuclear medicines 營業收入 Operating revenue	核藥 Nuclear medicines 營業成本 Operating cost	輻射源及應用 Radioactive source and application 營業收入 Operating revenue	輻射源及應用 Radioactive source and application 營業成本 Operating cost	輻照應用 Irradiation application 營業收入 Operating revenue	輻照應用 Irradiation application 營業成本 Operating cost
一、業務類型	I. Business type	1,727,976,216.97	594,605,939.55	357,073,879.42	183,391,155.91	96,657,119.09	52,292,053.37
其中：核藥	Including: Nuclear medicines	1,727,976,216.97	594,605,939.55				
輻射源及應用	Radioactive sources and application			357,073,879.42	183,391,155.91		
輻照應用	Irradiation application					96,657,119.09	52,292,053.37
核醫療裝備	Nuclear medical equipment						
其他業務	Other businesses						
二、按商品轉讓的時間分類	II. Classification by time of transfer of goods	1,727,976,216.97	594,605,939.55	357,073,879.42	183,391,155.91	96,657,119.09	52,292,053.37
其中：某一時點轉讓	Including: Transfer at a point in time	1,727,976,216.97	594,605,939.55	286,476,649.34	132,786,394.91	92,495,537.19	50,666,621.56
某一時段內轉讓	Transfer at a given time			70,597,230.08	50,604,761.00	4,161,581.90	1,625,431.81
合計	**Total**	**1,727,976,216.97**	**594,605,939.55**	**357,073,879.42**	**183,391,155.91**	**96,657,119.09**	**52,292,053.37**

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

37. 營業收入、營業成本（續）
37. Operating revenue and operating cost (continued)

(2) 營業收入、營業成本的分解信息（續）
(2) Details of operating revenue and operating cost (continued)

合同分類	Contract classification	核醫療裝備 Nuclear medical equipment 營業收入 Operating revenue	營業成本 Operating cost	其他業務 Other businesses 營業收入 Operating revenue	營業成本 Operating cost	合計 Total 營業收入 Operating revenue	營業成本 Operating cost
一、業務類型	I. Business type	363,541,300.08	281,158,325.26	448,578,014.36	402,277,382.37	2,993,826,529.92	1,513,724,856.46
其中：核藥	Including: Nuclear medicines					1,727,976,216.97	594,605,939.55
輻射源及應用	Radioactive sources and application					357,073,879.42	183,391,155.91
輻照應用	Irradiation application					96,657,119.09	52,292,053.37
核醫療裝備	Nuclear medical equipment	363,541,300.08	281,158,325.26			363,541,300.08	281,158,325.26
其他業務	Other businesses			448,578,014.36	402,277,382.37	448,578,014.36	402,277,382.37
二、按商品轉讓的時間分類	II. Classification by time of transfer of goods	363,541,300.08	281,158,325.26	448,578,014.36	402,277,382.37	2,993,826,529.92	1,513,724,856.46
其中：某一時點轉讓	Including: Transfer at a point in time	185,547,593.32	153,411,903.17	448,578,014.36	402,277,382.37	2,741,074,011.18	1,333,748,241.56
某一時段內轉讓	Transfer at a given time	177,993,706.76	127,746,422.09			252,752,518.74	179,976,614.90
合計	**Total**	**363,541,300.08**	**281,158,325.26**	**448,578,014.36**	**402,277,382.37**	**2,993,826,529.92**	**1,513,724,856.46**

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

38. 銷售費用 38. Selling expenses

項目	Item	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
推廣服務費	Promotion service fee	**437,980,827.80**	501,022,224.81
職工薪酬	Employee remuneration	**56,083,712.59**	58,599,147.30
業務經費	Business expenses	**3,837,525.90**	5,761,766.26
差旅費	Travelling expenses	**5,906,400.46**	6,264,308.50
折舊攤銷費	Depreciation and amortization	**2,990,673.06**	3,922,346.49
會議費	Conference expenses	**2,602,245.20**	4,580,575.05
其他	Others	**18,894,736.41**	21,741,554.09
合計	Total	**528,296,121.42**	601,891,922.50

39. 管理費用 39. Management expenses

項目	Item	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
職工薪酬	Employee remuneration	**190,789,210.08**	184,708,477.61
折舊費	Depreciation	**21,945,860.05**	25,984,229.83
聘請中介機構費	Expenses on engaging agencies	**13,380,967.28**	14,966,670.71
物業費	Property fees	**6,415,673.34**	6,891,986.26
差旅費	Travelling expenses	**6,291,103.22**	7,723,719.37
無形資產攤銷	Amortization of intangible assets	**5,022,858.14**	4,790,839.45
信息系統運行維護費	Information system operation and maintenance costs	**3,498,291.39**	1,582,534.63
短期租賃費	Short-term lease expenses	**3,449,899.46**	4,472,494.11
業務經費	Business expenses	**2,778,205.74**	3,818,543.07
辦公費	Office expenses	**1,916,872.76**	1,998,811.55
修理費	Repair costs	**1,612,698.02**	2,760,077.74
通訊費	Communication expenses	**1,555,707.93**	1,541,795.92
水電費	Utilities	**1,450,814.52**	2,895,912.35
長期待攤費用攤銷	Amortization of long-term deferred expenses	**1,174,291.05**	4,484,961.62
物料消耗	Materials consumption	**929,340.44**	674,641.71
其他	Others	**27,653,693.58**	28,466,934.84
合計	Total	**289,865,487.00**	297,762,630.77

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

40. 研發費用 40. Research and development cost

項目	Item	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
職工薪酬	Employee remuneration	**67,699,161.30**	61,364,839.60
材料費	Materials expenses	**18,828,125.89**	25,622,039.56
技術開發費	Technology development fees	**16,115,574.46**	14,962,549.17
折舊攤銷費	Depreciation and amortization	**11,743,295.59**	11,314,812.63
差旅費	Travelling expenses	**1,660,564.53**	1,088,453.29
燃料動力費	Fuel costs	**1,109,821.39**	802,417.35
其他	Others	**12,509,544.07**	10,407,419.05
合計	Total	**129,666,087.23**	125,562,530.65

41. 財務費用 41. Finance costs

項目	Item	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
利息費用	Interest expenses	**31,751,189.06**	29,835,674.06
減：利息收入	Less: Interest income	**5,060,467.26**	5,567,867.22
加：匯兑損失	Add: Exchange loss	**9,603,271.71**	2,405,866.53
其他支出	Other expenses	**1,299,366.86**	835,498.10
合計	Total	**37,593,360.37**	27,509,171.47

42. 其他收益 42. Other income

產生其他收益的來源	Sources of other income	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
政府補助	Government grants	**16,741,035.82**	18,962,830.72
增值税加計抵減	Additional vat deduction	**1,633,634.97**	3,083,785.21
個税手續費返還	Refund of personal income tax handling fees	**688,498.85**	873,126.70
其他	Others	**27,012.28**	239,670.62
合計	Total	**19,090,181.92**	23,159,413.25

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

43. 投資收益
43. Investment income

項目	Item	**2026年1-6月 January to June in 2026**	2025年1-6月 January to June in 2025
權益法核算的長期股權投資收益	Investment income of long-term equity accounted by equity method	**6,344,326.48**	3,397,103.39
處置長期股權投資產生的投資收益	Investment income from the disposal of long-term equity investments		-796,229.97
其他權益工具投資在持有期間取得的股利收入	Dividends income of other equity instrument investments during holding period	**8,310,379.26**	6,103,394.57
合計	Total	**14,654,705.74**	8,704,267.99

44. 信用減值損失（損失以「－」號填列）
44. Credit impairment loss ("-" for loss)

項目	Item	**2026年1-6月 January to June in 2026**	2025年1-6月 January to June in 2025
應收賬款壞賬損失	Loss of bad debts in receivables	**-22,019,319.63**	-13,869,444.02
長期應收款壞賬損失	Loss of bad debts in long-term receivables	**-445,518.88**	
其他應收款壞賬損失	Loss of bad debts in other receivables	**-191,582.01**	-2,133,683.57
應收票據壞賬損失	Loss of bad debts in bills receivable	**-29,712.99**	35,497.61
合計	Total	**-22,686,133.51**	-15,967,629.98

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五、合併財務報表主要項目註釋（續） V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

45. 資產減值損失（損失以「－」號填列） 45. Assets impairment loss ("-" for loss)

項目	Item	**2026年 1-6月 January to June in 2026**	2025年 1-6月 January to June in 2025
存貨跌價損失及合同履約成本減值損失	Loss on impairment of inventories and contract performance cost	**-7,061,548.03**	-6,709,775.96
合同資產減值損失	Loss on impairment of contract assets	**-694,235.18**	3,016,177.39
其他	Others	**-188,311.82**	
合計	Total	**-7,944,095.03**	-3,693,598.57

46. 所得稅費用 46. Income tax expenses

項目	Item	**2026年1-6月 January to June in 2026**	2025年1-6月 January to June in 2025
當年所得稅費用	Income tax expenses for the year	**134,186,588.82**	102,266,819.67
遞延所得稅費用	Deferred income tax expenses	**-3,922,849.39**	-12,172,920.76
合計	Total	**130,263,739.43**	90,093,898.91

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

47. 股息 47. Dividend

項目 Item		2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
本中期已批准以前年度的股息 Dividends for previous year approved in this interim period	股息 Dividends	**72,419,677.36**	98,841,344.10
	股本 Share capital	**319,874,900.00**	319,874,900.00
	每股股息 Dividends per share	**0.2264**	0.3090
本中期擬於中期期後派付的股息 Dividends proposed to be paid after this interim period	股息 Dividends	**31,795,565.06**	25,813,904.43
	股本 Share capital	**319,874,900.00**	319,874,900.00
	每股股息 Dividends per share	**0.0994**	0.0807

注： 2026年1-6月中期股息分配由董事會建議，仍需經股東大會批准，詳見十二、資產負債表日後事項1.利潤分配情況。

Note: The interim dividend distribution for January to June 2026 has been proposed by the Board, and is still subject to approval by the general meeting. For further details, please refer to XII. Events after Balance Sheet Date, 1. Details of profit distribution.

48. 每股收益 48. Earnings per share

項目	Item	基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於母公司普通股股東的淨利潤	Net profit attributable to ordinary shareholders of the parent company	0.4971	0.4971
扣除非經常性損益後歸屬於母公司普通股股東的淨利潤	Net profit attributable to ordinary shareholders of the parent company after deduction of non-recurring profit or loss	0.4671	0.4671

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

49. 現金流量表補充資料
49. Supplementary information for the cash flow statement

項目	Item	2026年1-6月 January to June 2026	2025年1-6月 January to June 2025
1. 將淨利潤調節為經營活動現金流量：	**1. Reconciliation from net profit to cash flows from operating activities:**	**–**	–
淨利潤	Net profit	**332,174,868.05**	325,225,894.57
加：資產減值準備	Add: Provisions for assets impairment	**7,944,095.03**	3,693,598.57
信用減值損失	Credit impairment loss	**22,686,133.51**	15,967,629.98
固定資產折舊、油氣資產折耗、生產性生物資產折舊	Fixed assets depreciation, oil and gas assets consumption and productive biological assets depreciation	**116,518,510.09**	116,315,505.72
使用權資產折舊	Depreciation of right-of-use assets	**15,802,368.66**	13,308,157.38
無形資產攤銷	Intangible asset amortization	**17,606,268.92**	14,814,432.14
長期待攤費用攤銷	Amortization of long-term deferred expenses	**3,973,140.77**	4,836,581.17
處置固定資產、無形資產和其他長期資產的損失（收益以「-」填列）	Loss on disposal of fixed assets, intangible assets and other long-term assets ("-" for gains)	**7,537.94**	-1,360,166.60
固定資產報廢損失（收益以「-」填列）	Loss on retirement of fixed assets ("-" for gains)	**136,501.06**	250,206.24
公允價值變動損失（收益以「-」填列）	Loss on changes in fair value ("-" for gains)		
財務費用（收益以「-」填列）	Finance Costs ("-" for gains)	**31,751,189.06**	29,835,674.06
投資損失（收益以「-」填列）	Investment loss ("-" for gains)	**-14,654,705.74**	-8,704,267.99
遞延所得稅資產的減少（增加以「-」填列）	Decrease in deferred income tax assets ("-" for increase)	**-8,085,798.09**	-11,264,259.19
遞延所得稅負債的增加（減少以「-」填列）	Increase in deferred income tax liabilities ("-" for decrease)	**2,579,291.12**	-710,714.17
存貨的減少（增加以「-」填列）	Decrease in inventories ("-" for increase)	**-180,990,277.65**	-641,833,756.90

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五、合併財務報表主要項目註釋（續）
V. NOTES TO KEY ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

49. 現金流量表補充資料（續）
49. Supplementary information for the cash flow statement (continued)

項目	Item	2026年1-6月 January to June 2026	2025年1-6月 January to June 2025
經營性應收項目的減少（增加以「-」填列）	Decrease in operating receivables ("-" for increase)	-97,692,311.38	-49,373,022.51
經營性應付項目的增加（減少以「-」填列）	Increase in operating payables ("-" for decrease)	-196,170,196.79	-1,413,030.82
其他	Others	11,339,160.72	8,075,340.67
經營活動產生的現金流量淨額	Net cash flows from operating activities	64,925,775.28	-182,336,197.68
2. 不涉及現金收支的重大投資和籌資活動：	**2. Significant investment and financing activities not involving cash receipts and payments:**		
債務轉為資本	Conversion of debt into capital		
一年內到期的可轉換公司債券	Convertible corporate bonds due within one year		
融資租入固定資產	Fixed assets under financing lease		
3. 現金及現金等價物淨變動情況：	**3. Net movement in cash and cash equivalents:**		
2026年6月30日現金餘額	Cash on 30 June 2026	2,540,940,080.16	2,542,071,298.79
減：2025年12月31日現金餘額	Less: cash on 31 December 2025	2,470,580,113.20	2,451,153,629.86
加：2026年6月30日現金等價物	Add: cash equivalents on 30 June 2026		
減：2025年12月31日現金等價物	Less: cash equivalents on 31 December 2025		
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	70,359,966.96	90,917,668.93

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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六、合併範圍的變更 VI. CHANGES IN CONSOLIDATION SCOPE

1. 非同一控制下企業合併 1. Business combinations under non-common control

(1) 本期發生的非同一控制下企業合併 (1) Business combinations under non-common control in the period

被購買方名稱 Timing of equity acquisition	股權取得時點 Timing of equity acquisition	股權取得成本 Equity acquisition cost	股權取得比例(%) Proportion of shareholding acquired (%)	股權取得方式 Method of acquiring shareholdings
湖南滙豐工程檢測有限公司 Hunan Huifeng Engineering Detection Co., Ltd.	2026/3/31	67,167,000.00	51.00	協議轉讓 Transfer by agreement

被購買方名稱 Name of acquiree	購買日 Purchase date	購買日的確定依據 The basis for determining the purchase date	購買日至2026年6月30日被購買方的財務信息 Financial information of the acquiree from the purchase date and up to 30 June 2026 收入 Revenue	淨利潤 Net profit	現金流量 Cash flows
湖南滙豐工程檢測有限公司 Hunan Huifeng Engineering Detection Co., Ltd.	2026/3/31	支付對價並取得控制權 Pay consideration and gain control	47,148,793.62	5,914,143.72	-26,790,676.36

(2) 合併成本及商譽 (2) Combination costs and goodwill

項目	Item	湖南滙豐工程檢測有限公司 Hunan Huifeng Engineering Detection Co., Ltd.
現金	Cash	67,167,000.00
合併成本合計	Total combination costs	67,167,000.00
減：取得的可辨認淨資產公允價值份額	Less: Share of the fair value of the identifiable net assets acquired	45,135,700.76
商譽／合併成本小於取得的可辨認淨資產公允價值份額的金額	The amount of goodwill/combination costs less than the share of fair value of the identifiable net assets acquired	22,031,229.24

財務報表附註（續）
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六、合併範圍的變更（續）
VI. CHANGES IN CONSOLIDATION SCOPE (continued)

1. 非同一控制下企業合併（續）
1. Business combinations under non-common control (continued)

(3) 被購買方於購買日可辨認資產、負債

(3) The identifiable assets and liabilities of the acquiree on the purchase date

項目	Item	湖南滙豐工程檢測有限公司 Hunan Huifeng Engineering Detection Co., Ltd. 購買日公允價值 Fair value on the purchase date	購買日賬面價值 Book value on the purchase date
資產：	Assets:		
貨幣資金	Monetary funds	5,928,102.73	5,928,102.73
應收票據	Bills receivable	1,009,694.93	1,009,694.93
應收款項	Receivables	60,657,643.45	60,657,643.45
預付款項	Prepayments	26,177,229.13	26,177,229.13
其他應收款	Other receivables	3,825,945.11	3,825,945.11
存貨	Inventories	6,342,697.04	6,141,737.20
固定資產	Fixed assets	24,213,065.00	17,993,744.92
在建工程	Construction in progress	122,477.06	122,477.06
無形資產	Intangible assets	15,386,850.00	
遞延所得稅資產	Deferred income tax assets	1,295,551.57	1,295,551.57
負債：	Liabilities:		
短期借款	Short-term borrowings	19,900,000.00	19,900,000.00
應付款項	Payables	17,411,240.30	17,411,240.30
合同負債	Contract liabilities	588,153.27	588,153.27
應付職工薪酬	Remuneration payable to employees	2,487,614.77	2,487,614.77
應交稅費	Tax payable	6,267,118.07	6,267,118.07
其他應付款	Other payables	1,587,385.23	1,587,385.23
其他流動負債	Other current liabilities	5,165.55	5,165.55
長期借款	Long-term borrowings	4,940,000.00	4,940,000.00
取得的淨資產	Net assets acquired	91,772,578.83	69,965,448.91

2. 同一控制下企業合併
2. Business combinations under common control

無。

None.

3. 反向收購
3. Reverse takeover

無。

None.

4. 處置子公司
4. Disposal of subsidiaries

無。

None.

財務報表附註（續）
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六、合併範圍的變更（續）

5. 其他原因的合併範圍變動

七、與金融工具相關風險

本集團在日常活動中面臨各種金融工具風險，主要包括市場風險、信用風險及流動性風險等。與這些金融工具有關的風險，以及本集團為降低這些風險所採取的風險管理政策如下所述。本集團管理層對這些風險敞口進行管理和監控以確保將上述風險控制在限定的範圍之內。

1. 各類風險管理目標和政策

本集團從事風險管理的目標是在風險和收益之間取得適當的平衡，將風險對本集團經營業績的負面影響降低到最低水平，使股東及其它權益投資者的利益最大化。基於該風險管理目標，本集團風險管理的基本策略是確定和分析本集團所面臨的各種風險，建立適當的風險承受底線並進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍之內。

VI. CHANGES IN CONSOLIDATION SCOPE (continued)

5. Changes in the scope of combination due to other reasons

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS

In the course of its daily operation, the Group is exposed to various risks associated with financial instruments, primarily including market risk, credit risk and liquidity risk. The risks associated with these financial instruments, and the Group's risk management policies adopted to mitigate such risks, are set out below. The Group's management manages and monitors these exposures to ensure that the aforementioned risks are kept within a prescribed scope.

1. Objective and policies of various risks management

The Group engages in risk management with the aim of achieving an appropriate balance between risk and return, where the negative effects of risks against the operating results of the Group are minimized, and to maximize the interest of Shareholders and other stakeholders. Based on such risk management objectives, the fundamental strategy of risk management of the Group is to ascertain and analyze all types of risk exposures of the Group, establish appropriate risk tolerance thresholds, carry out risk management procedures and perform risk monitoring on all kinds of risks in a timely and reliable manner, thus containing risk exposures within a prescribed scope.

財務報表附註（續）
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七、與金融工具相關風險（續）

1. 各類風險管理目標和政策（續）

(1) 市場風險

1）匯率風險

本集團承受匯率風險主要與美元、歐元和澳元有關，除本集團的幾個下屬子公司以美元進行採購和銷售外，本集團的其它主要業務活動以人民幣計價結算。於2026年6月30日，除下表所述資產及負債的美元、歐元及澳元外，本集團的資產及負債均為人民幣餘額。該等美元餘額的資產和負債產生的匯率風險可能對本集團的經營業績產生影響。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(1) Market risk

1) Foreign exchange risk

The Group is exposed to foreign exchange risk primarily in relation to the US dollar, the Euro and the Australian dollar. Except for a few of the Group's subsidiaries which conduct their purchases and sales in US dollars, the Group's other principal business activities are denominated and settled in Renminbi. As at 30 June 2026, with the exception of the assets and liabilities denominated in US dollars, Euros and Australian dollars as set out in the table below, the Group's assets and liabilities were all denominated in Renminbi. The foreign exchange risk arising from these US dollar-denominated assets and liabilities may affect the Group's operating results.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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七、與金融工具相關風險（續） VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. 各類風險管理目標和政策（續） 1. Objective and policies of various risks management (continued)

(1) 市場風險（續） (1) Market risk (continued)

1）匯率風險（續） 1) Foreign exchange risk (continued)

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
貨幣資金－美元	Monetary funds – US dollars	**1,022,817.12**	41,784.00
貨幣資金－歐元	Monetary funds – Euros		18,190.73
貨幣資金－港幣	Monetary funds – HK dollars	**6,492,242.81**	6,497,611.20
應收賬款－美元	Receivables – US dollars	**44,828,894.81**	40,714,523.02
應付賬款－美元	Payables – US dollars	**2,339,486.50**	5,920,569.20
應付賬款－歐元	Payables – Euros	**683,648.15**	822,479.09
應付賬款－澳元	Payables – Australian dollars	**2,058.00**	2,058.00

本集團密切關注匯率變動對本集團的影響。

The Group closely monitors the effect of exchange rate changes on the Group.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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七、 與金融工具相關風險（續）

1. 各類風險管理目標和政策（續）

(1) 市場風險（續）

2）利率風險

本集團的利率風險產生於銀行借款及應付債券等帶息債務。浮動利率的金融負債使本集團面臨現金流量利率風險，固定利率的金融負債使本集團面臨公允價值利率風險。本集團根據市場環境來決定固定利率與浮動利率金融工具的比例，並通過定期審閱與監控維持適當的金融工具組合。本集團面臨的現金流量利率風險主要與本集團以浮動利率計息的銀行借款有關。本集團因利率變動引起金融工具現金流量變動的風險主要與浮動利率銀行借款有關。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(1) Market risk (continued)

2) Interest rate risk

The interest rate risk of the Group arises from the interest-bearing debts such as bank borrowings and bonds payable. The floating-rate financial liabilities expose the Group to cash flow interest rate risk, while the fixed-rate financial liabilities expose the Group to fair value interest rate risk. The Group determines the proportion of fixed-rate financial instruments and floating-rate financial instruments based on the market environment, and maintains an appropriate portfolio of financial instruments through regular review and monitoring. The Group's exposure to cash flow interest rate risk relates primarily to its bank borrowings bearing interest at floating rates. The Group's exposure to changes in the cash flows of financial instruments arising from interest rate fluctuations relates primarily to its bank borrowings bearing interest at floating rates.

財務報表附註(續)
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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七、與金融工具相關風險(續)

1. 各類風險管理目標和政策(續)

(2) 信用風險

本集團對信用風險按組合分類進行管理。信用風險主要產生於貨幣資金、應收票據、應收賬款、應收款項融資、其他應收款、合同資產、長期應收款等。

為降低信用風險,本集團成立專門部門確定信用額度、進行信用審批,並執行其它監控程序以確保採取必要的措施回收過期債權。此外,本集團於每個資產負債表日審核每一單項應收款的回收情況,以確保就無法回收的款項計提充分的壞賬準備。因此,本集團管理層認為本集團所承擔的信用風險已經大為降低。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(2) *Credit risk*

The Group manages the credit risk according to the portfolio classification. Primarily, the credit risk comes from the monetary funds, bills receivable, receivables, receivables financing, other receivables, contract assets, long-term receivables, etc.

In order to mitigate credit risk, the Group established special departments to determine credit limits and perform credit approval, and carries out other monitoring procedures to ensure necessary measures are taken to collect overdue debts. Besides, the Group reassesses the recovery of each receivable items on an individual basis at each balance sheet date, so as to ensure sufficient provision for bad debts is made for amounts that are not recoverable. As such, the management of the Group believes that the credit risks assumed by the Group has been significantly mitigated.

財務報表附註（續）
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七、 與金融工具相關風險（續）

1. 各類風險管理目標和政策（續）

(2) 信用風險（續）

本集團的流動資金存放在信用評級較高的銀行，故流動資金的信用風險較低。

本集團採用了必要的政策確保所有銷售客戶均具有良好的信用記錄。除應收賬款及合同資產金額前五名外，本集團無其他重大信用集中風險。本集團應收賬款及合同資產中，前五名金額合計：人民幣500,306,758.05元，佔本公司應收賬款及合同資產總額的10.03%。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(2) Credit risk (continued)

The Group's liquidity is deposited in banks with higher credit rating, so the credit risk of the liquidity is lower.

The Group has adopted necessary policies to ensure that all the trade customers have good credit history. Except for the top five receivables and contract assets amounts, the Group has no other major credit concentration risks. Among the Group's receivables and contract assets, the total amounts of the top five are RMB500,306,758.05, accounting for 10.03% of the Company's total receivables and contract assets.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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七、與金融工具相關風險（續）

1. 各類風險管理目標和政策（續）

(2) 信用風險（續）

1） 信用風險顯著增加判斷標準

本集團在每個資產負債表日，通過比較金融工具在初始確認時所確定的預計存續期內的違約概率和該工具在資產負債表日所確定的預計存續期內的違約概率，來判定金融工具信用風險自初始確認後是否顯著增加。但是，如果本集團確定金融工具在資產負債表日只具有較低的信用風險的，可以假設該金融工具的信用風險自初始確認後並未顯著增加。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(2) Credit risk (continued)

1) Criteria for remarkable increase of credit risk

On each balance sheet date, through comparing the default probability of financial instrument during the determined estimated duration in the initial recognition and the default probability of such instrument during the estimated duration determined on the balance sheet date, whether the credit risk of financial instrument increases remarkably after the initial recognition is judged. However, if the Group determines that the financial instrument only has a low credit risk on the balance sheet date, it may be assumed that the credit risk of such financial instrument does not increase remarkably after the initial recognition.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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七、 與金融工具相關風險（續）

1. 各類風險管理目標和政策（續）

(2) 信用風險（續）

2） 已發生信用減值資產的定義

當對金融資產預期未來現金流量具有不利影響的一項或多項事件發生時，該金融資產成為已發生信用減值的金融資產。本集團判斷已發生信用減值的主要標準為逾期天數超過90日，但在某些情況下，如果內部或外部信息顯示，在考慮所持有的任何信用增級之前，可能無法全額收回合同金額，本集團也會將其視為已發生信用減值。金融資產發生信用減值，有可能是多個事件的共同作用所致，未必是可單獨識別的事件所致。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(2) Credit risk (continued)

2) Definitions of assets with credit impairment

If one or multiple incidents which have adverse impacts on the expected future cash flow of financial assets occur, such financial assets become the financial assets with credit impairment. The main standard for the Group to judge the occurrence of credit impairment is "the overdue period exceeds 90 days". However, under some circumstances, according to the internal or external information, before any credit enhancement is considered, provided that the contract amount may not be recovered in full, the Group may also deem it as the credit impairment. The credit impairment of financial assets may be caused by the common effects of multiple incidents, and it is not necessarily caused by any incident which can be identified alone.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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七、與金融工具相關風險（續）

1. 各類風險管理目標和政策（續）

(3) 流動風險

流動風險為本集團在到期日無法履行其財務義務的風險。本集團管理流動性風險的方法是確保有足夠的資金流動性來履行到期債務，而不至於造成不可接受的損失或對企業信譽造成損害。本集團定期分析負債結構和期限，以確保有充裕的資金。本集團管理層對銀行借款的使用情況進行監控並確保遵守借款協議。同時與金融機構進行融資磋商，以保持一定的授信額度，減低流動性風險。

本集團持有的金融資產和金融負債按未折現剩餘合同義務的到期期限分析如下：

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. Objective and policies of various risks management (continued)

(3) Liquidity risk

Liquidity risk is the risk that the Group will not be able to meet its financial obligations at maturity. The Group manages liquidity risk by ensuring that it has ample liquidity to meet its obligations as they fall due without incurring unacceptable losses or causing damage to its reputation. The Group regularly analyses the structure and maturity of its liabilities to ensure that sufficient funds are available. The Group's management monitors the use of bank loans and ensures compliance with loan agreements. It also negotiates with financial institutions on financing to maintain a certain credit limit and reduce liquidity risk.

The financial assets and financial liabilities held by the Group are analysed by the maturity of the undiscounted remaining contractual obligations as follows:

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七、 與金融工具相關風險（續）

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

1. 各類風險管理目標和政策（續）

1. Objective and policies of various risks management (continued)

(3) 流動風險（續）

(3) Liquidity risk (continued)

2026年6月30日金額：

Amount as at 30 June 2026:

項目	Item	一年以內 Within 1 year	一到二年 1 to 2 years	二到五年 2 to 5 years	五年以上 Over 5 years	合計 Total
金融資產	**Financial assets**					
貨幣資金	Monetary funds	2,553,579,831.81				2,553,579,831.81
應收票據	Bills receivable	104,908,950.54				104,908,950.54
應收賬款	Receivables	4,979,864,817.67				4,979,864,817.67
其他應收款	Other receivables	118,623,054.30				118,623,054.30
長期應收款	Long-term receivables	1,516,339.40	2,029,100.60	6,391,179.66	43,992,551.52	53,929,171.18
金融負債	**Financial liabilities**					
短期借款	Short-term borrowings	916,940,585.59				916,940,585.59
應付票據	Bills payable	4,405,000.00				4,405,000.00
應付賬款	Payables	665,488,718.59				665,488,718.59
其他應付款	Other payables	2,618,989,932.30				2,618,989,932.30
長期借款	Long-term borrowings	34,624,232.88	134,915,683.64	528,721,561.06	733,087,773.98	1,431,349,251.56
應付債券	Bonds payable		500,000,000.00			500,000,000.00
租賃負債	Lease liabilities	27,551,539.47	21,382,989.94	18,326,983.03	9,097,377.19	76,358,889.63

2. 敏感性分析

本集團採用敏感性分析技術分析風險變量的合理、可能變化對當期損益或股東權益可能產生的影響。由於任何風險變量很少孤立的發生變化，而變量之間存在的相關性對某一風險變量變化的最終影響金額將產生重大作用，因此下述內容是在假設每一變量的變化是獨立的情況下進行的。

2. Sensitivity analysis

The Group uses sensitivity analysis techniques to analyze the possible impact of reasonable and possible changes in risk variables on current profit or loss or owners' equity. Since any risk variable rarely changes in isolation, and the correlation between variables will have a significant effect on the ultimate impact of a change in a risk variable, the following is carried out on the assumption that the change of each variable is independent.

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七、與金融工具相關風險（續）
VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (continued)

2. 敏感性分析（續）
2. Sensitivity analysis (continued)

(1) 外匯風險敏感性分析

外匯風險敏感性分析假設：所有境外經營淨投資套期及現金流量套期均高度有效。

在上述假設的基礎上，在其它變量不變的情況下，匯率可能發生的合理變動對當期損益和權益的稅後影響如下：

(1) Sensitivity analysis of foreign exchange risk

Foreign exchange risk sensitivity analysis assumes that all offshore operating net investment hedges and cash flow hedges are highly efficient.

On the basis of the above assumptions, with other variables unchanged, the after-tax effects of possible reasonable changes in exchange rates on current profit and loss and equity are as follows:

項目	Item	匯率變動 Change in exchange rate	2026年1-6月 January to June in 2026 對淨利潤的影響 Impact on net profit	2026年1-6月 January to June in 2026 對股東權益的影響 Impact on shareholders' equity	2025年1-6月 January to June in 2025 對淨利潤的影響 Impact on net profit	2025年1-6月 January to June in 2025 對股東權益的影響 Impact on shareholders' equity
所有外幣	All foreign currencies	對人民幣升值5% 5% appreciated against RMB	**12,878,114.36**	**12,878,114.36**	16,707,884.36	16,707,884.36
所有外幣	All foreign currencies	對人民幣貶值5% 5% depreciated against RMB	**- 12,859,715.33**	**-12,859,715.33**	-16,707,884.36	-16,707,884.36

(2) 利率風險敏感性分析

於2026年6月30日，本集團長期借款全部為固定利率合同，不存在利率變化的影響。

(2) Sensitivity analysis of interest rate risk

As at 30 June 2026, all of the Group's long-term borrowings were under fixed-rate contracts; there was therefore no impact from changes in interest rates.

(3) 資本承擔

(3) Capital commitment

項目	Item	**2026年1-6月 January to June in 2026**	2025年1-6月 January to June in 2025
構建固定資產、廠房及設備	Acquisition of fixed assets, plants and equipment	**401,090,542.24**	417,318,544.47
購買無形資產	Purchase of intangible assets	**1,115,360.00**	1,210,000.00
合計	Total	**402,205,902.24**	418,528,544.47

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八、 公允價值的披露

VIII. DISCLOSURE OF FAIR VALUE

1. 以公允價值計量的資產和負債的期末公允價值

1. Period-end fair value of assets and liabilities measured at fair value

項目	Item	2026年6月30日公允價值 Fair value as at 30 June 2026 第一層次公允價值計量 Level 1 Fair Value Measurement	第二層次公允價值計量 Level 2 Fair Value Measurement	第三層次公允價值計量 Level 3 Fair Value Measurement	合計 Total
一、 持續的公允價值計量	I. Continuous fair value measurement	–	–	–	–
（一） 應收款項融資	(1) Receivables financing		38,069,013.57		38,069,013.57
（二） 其他權益工具投資	(2) Other equity instrument investments			164,857,994.82	164,857,994.82
持續以公允價值計量的資產總額	Total assets continuously measured at fair value		38,069,013.57	164,857,994.82	202,927,008.39
二、 非持續的公允價值計量	II. Non-continuous fair value measurement	–	–	–	–

2. 持續和非持續第一層次公允價值計量項目市價的確定依據

無。

2. Basis for determination of market prices of items continuously and not continuously measured at level 1 fair value

None.

3. 持續和非持續第二層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

無。

3. For continuous and non-continuous level 2 fair value measurement items, the use of valuation techniques and important parameters of qualitative and quantitative information

None.

4. 持續和非持續第三層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

無。

4. For continuous and non-continuous level 3 fair value measurement items, the use of valuation techniques and important parameters of qualitative and quantitative information

None.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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八、 公允價值的披露（續）

5. 持續的第三層次公允價值計量項目，期初與期末賬面價值間的調節信息及不可觀察參數敏感性分析

本集團持續的第三層次公允價值計量項目，期初與期末賬面價值間的調節信息如下：

VIII. DISCLOSURE OF FAIR VALUE (continued)

5. For continuous level 3 fair value measurement items, reconciliation information between the opening and closing book values and sensitivity analysis of unobserved parameters

The reconciliation between the opening and closing book values of the Group's continuous level 3 fair value measurement items is as follows:

2026年	2026	2025年12月31日 31 December 2025	本期轉入第三層次 Move to level 3 in the period	本期轉出第三層次 Move from level 3 in the period	本期利得或損失總額 The total amount of gains or losses in the period: 計入損益 Included in the profit and loss	計入其他綜合收益 Included in other comprehensive income	購買、發行、出售和結算 Purchase, issuance, sale and settlement: 購買 Purchase	發行 Issuance	出售 Sale	結算 Settlement	2026年6月30日 30 June 2026	對於期末持有的資產和承擔的負債，計入損益的當年未實現利得或損失 Unrealised gains or losses for the year recognised in profit or loss on assets held and liabilities incurred at the end of the period
資產	Assets											
其他權益工具投資	Other equity instrument investments	179,094,696.83		14,236,702.01		-14,236,702.01					**164,857,994.82**	

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八、 公允價值的披露（續）

6. 持續的公允價值計量項目，本期內發生各層級之間的轉換的，轉換的原因及確定轉換時點的政策

無。

7. 本期內發生的估值技術變更及變更原因

無。

8. 不以公允價值計量的金融資產和金融負債的公允價值情況

無。

九、 關聯方及關聯交易

1. 關聯方關係

(1) 本公司的母公司情況

VIII. DISCLOSURE OF FAIR VALUE (continued)

6. Continuous fair value measurement items, where conversions between levels occur during the period, the reasons for the conversion and the policy for determining the conversion point

None.

7. Changes in valuation techniques during the period and reasons for such changes

None.

8. The fair value of financial assets and financial liabilities not measured at fair value

None.

IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS

1. Relationships of Related Parties

(1) Information about the parent company of the Company

母公司名稱	Name of the parent company	註冊地 Registration Place	業務性質 Nature of business	註冊資本 Registered capital	母公司對本公司的持股比例(%) Proportion of shareholding of the parent company in the Company (%)	母公司對本公司的表決權比例(%) Proportion of voting right of the parent company in the Company (%)
中核集團	CNNC	北京 Beijing	核軍工／核能／核技術產業 Nuclear weapons industry/nuclear energy/nuclear technology industry	人民幣595億元 RMB59.5 billion	73.83	73.83

本公司最終控制方是中核集團。

The ultimate controlling party of the Company is CNNC.

財務報表附註（續）
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九、 關聯方及關聯交易（續）

1. 關聯方關係（續）

(2) 本公司的子公司情況

子公司情況詳見本附註「八、1.(1)企業集團的構成」相關內容。

(3) 本企業合營企業及聯營企業情況

本公司重要的合營或聯營企業詳見本附註「八、3.(1)重要的合營企業或聯營企業」相關內容。

IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. Relationships of Related Parties (continued)

(2) Subsidiaries of the Company

Details of the subsidiaries of the Company are set out in the relevant contents of Note “VIII. 1.(1) The composition of Enterprise Group”.

(3) Joint ventures and associated enterprises of the Company

The Company’s significant joint ventures or associates are detailed in this Note “VIII. 3.(1) The Significant Joint Ventures or Associates”.

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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係（續）
1. Relationships of Related Parties (continued)

(4) 其他關聯方
(4) Other related parties

其他關聯方名稱 Name of other related parties	與本企業關係 Relationship with the Company
中國核工業二四建設有限公司 China National Nuclear 24 Construction Company Limited	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
秦山第三核電有限公司 Qinshan No.3 Nuclear Power Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國核電工程有限公司 China Nuclear Power Engineering Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國核動力研究設計院 Nuclear Power Institute of China	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國核工業華興建設有限公司 China Nuclear Industry Huaxing Construction Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核核電運行管理有限公司 CNNC Power Operation Management Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核北方核燃料元件有限公司 China North Nuclear Fuel Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國原子能科學研究院 China Institute of Atomic Energy	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核核信信息技術（北京）有限公司 CNNC Hexin Information Technology (Beijing) Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國核工業第五建設有限公司 China Nuclear Industry Fifth Construction Company Limited	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核物業服務有限公司 CNNC Property Services Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
山西中輻核儀器有限責任公司 Shanxi CIRP Nuclear Instrument Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party

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九、 關聯方及關聯交易(續) IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係(續) 1. Relationships of Related Parties (continued)

(4) 其他關聯方(續) (4) Other related parties (continued)

其他關聯方名稱 **Name of other related parties**	與本企業關係 **Relationship with the Company**
中核凱利(深圳)餐飲管理有限公司 CNNC Kaili (Shenzhen) Catering Management Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核(上海)供應鏈管理有限公司 CNNC (Shanghai) Supply Chain Management Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業第二研究設計院有限公司 No. 2 Nuclear Industrial Research and Design Institute Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核融資租賃有限公司 CNNC Financial Leasing Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國輻射防護研究院 China Institute for Radiation Protection	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
北京國原新技術有限公司 Beijing Guoyuan New Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核(北京)傳媒文化有限公司 CNNC (Beijing) Media & Culture Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核集團 CNNC	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核能源科技有限公司 Chinergy Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核建中核燃料元件有限公司 CNNC Jianzhong Nuclear Fuel Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
浙江秦山科技有限公司 Zhejiang Qinshan Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
河北航遙科技有限公司 Hebei Hangyao Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party

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九、 關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係（續） 1. Relationships of Related Parties (continued)

(4) 其他關聯方（續） (4) Other related parties (continued)

其他關聯方名稱 Name of other related parties	與本企業關係 Relationship with the Company
北京核工業醫院 Beijing Nuclear Industry Hospital	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業四一六醫院 Nuclear Industry 416 Hospital	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業總醫院 Nuclear Industry General Hospital	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業工程研究設計有限公司 Nuclear Engineering Research and Design Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核放射醫療投資有限公司 CNNC Radiation Medical Investment Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核蘭州鈾濃縮有限公司 CNNC Lanzhou Uranium Enrichment Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核粒子醫療科技有限公司 CNNC Particle Medical Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核四〇四醫院管理有限公司 CNNC 404 Hospital Management Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國原子能工業有限公司 China Nuclear Energy Industry Corporation	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核地質科技有限公司 CNNC Geological Science and Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核四0四有限公司 CNNC 404 Company Limited	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party

財務報表附註（續）
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九、關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係（續） 1. Relationships of Related Parties (continued)

(4) 其他關聯方（續） (4) Other related parties (continued)

其他關聯方名稱 **Name of other related parties**	與本企業關係 **Relationship with the Company**
核工業理化工程研究院 Research Institute of Physical and Chemical Engineering of Nuclear Industry	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核五〇四醫院管理（蘭州）有限公司 CNNC 504 Hospital Management (Lanzhou) Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核醫療器械（蘇州）有限公司 CNNC Medical Equipment (Suzhou) Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核控制系統工程有限公司 CNNC Control System Engineering Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核龍瑞科技有限公司 CNNC Longrui Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核第四研究設計工程有限公司 CNNC Fourth Research and Design Engineering Corporation	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
四川海同同位素科技有限公司 Sichuan Haitong Isotope Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
西安中核核儀器股份有限公司 Xi'an CNNC Nuclear Instrument Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業四一七醫院 Nuclear Industry 417 Hospital	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
三門核電有限公司 Sanmen Nuclear Power Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核海南核電有限公司 CNNC Hainan Nuclear Power Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係（續）
1. Relationships of Related Parties (continued)

(4) 其他關聯方（續）
(4) Other related parties (continued)

其他關聯方名稱 Name of other related parties	與本企業關係 Relationship with the Company
中核商業保理有限公司 CNNC Commercial Factoring Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核工程諮詢有限公司 CNNC Engineering Consultation Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核蘇州閥門有限公司 CNNC Suzhou Valve Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
興原認證中心有限公司 Xingyuan Certification Center Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核鯤硼醫療科技（重慶）有限公司 CNNC Kunpeng Medical Technology (Chongqing) Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國寶原 China Baoyuan	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核四川環保工程有限責任公司 CNNC Sichuan Environmental Protection Engineering Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
深圳中核集團有限公司 China National Nuclear Corporation (Shenzhen) Limited	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核電秦山聯營有限公司 Nuclear Power Qinshan Joint Venture Company Limited	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業管理幹部學院 Nuclear Industry Management Cadre College	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、 關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係（續） 1. Relationships of Related Parties (continued)

(4) 其他關聯方（續） (4) Other related parties (continued)

其他關聯方名稱 **Name of other related parties**	與本企業關係 **Relationship with the Company**
中核（北京）核儀器有限責任公司 CNNC (Beijing) Nuclear Instrument Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
深圳市中核物業管理有限責任公司 Shenzhen CNNC Property Management Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業北京地質研究院 Beijing Geological Research Institute of Nuclear Industry	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
山西中輻科技有限公司 Shanxi Zhongfu Technology Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業北京化工冶金研究院 Beijing Research Institute of Chemical Engineering and Metallurgy	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核興業控股有限公司 CNNC China Nuclear Industrial Holdings Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
同方股份有限公司 Tongfang Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業標準化研究所 Institute of Standardization of Nuclear Industry	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核戰略規劃研究總院有限公司 CNNC Strategic Planning and Research Institute Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
核工業大連應用技術研究所 China National Nuclear Corporation Dalian Institute of Applied Technology	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核第七研究設計院有限公司 CNNC No.7 Research and Design Institute Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

1. 關聯方關係（續）
1. Relationships of Related Parties (continued)

(4) 其他關聯方（續）
(4) Other related parties (continued)

其他關聯方名稱 Name of other related parties	與本企業關係 Relationship with the Company
中國核工業集團資本控股有限公司 CNNC Capital Holdings Limited	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核山東核能有限公司 CNNC Shandong Nuclear Energy Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核包頭核燃料元件股份有限公司 CNNC Baotou Nuclear Fuel Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中國中原對外工程有限公司 China National Nuclear Corporation Overseas Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核蘇閥科技實業股份有限公司 SUFA Technology Industry Co., Ltd., CNNC	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
北京中核產業投資基金（有限合夥） Beijing CNNC Industry Investment Fund (LLP)	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
中核（北京）期刊出版有限公司 CNNC (Beijing) Journal Publishing Co., Ltd.	受同一控股股東及最終控制方控制的其他企業 Other enterprises controlled by the same controlling shareholder and ultimate controlling party
上海欣科醫藥有限公司 Shanghai GMS Pharmaceutical Co., Ltd.	合營企業 Joint ventures
湖北中循醫療用品實業有限公司 Hubei Zhongxun Medical Supplies Industrial Co., Ltd. (湖北中循醫療用品實業有限公司)	聯營企業 Associates
深圳市瑞利醫療科技有限責任公司 Shenzhen Relicare Medical Co., Ltd.	聯營企業 Associates
廣州中山醫藥科技發展有限公司 Guangzhou Zhongshan Medicine Technology Co., Ltd.	聯營企業 Associates

財務報表附註（續）
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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易
2. Related-party Transactions

(1) 購銷商品、提供和接受勞務的關聯交易
(1) Related transaction of purchase or sale of goods and provision or acceptance of services

1）採購商品／接受勞務
1) Purchase of goods/acceptance of services

關聯方 Related parties	關聯交易內容 Content of related-party transaction	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
中國核工業二四建設有限公司 China National Nuclear 24 Construction Company Limited	接受勞務 Acceptance of services	39,677,927.11	51,991,182.87
秦山第三核電有限公司 Qinshan No.3 Nuclear Power Co., Ltd.	接受勞務／採購商品 Acceptance of services/purchase of goods	21,913,015.08	21,248,907.41
中國核電工程有限公司 China Nuclear Power Engineering Co., Ltd.	接受勞務 Acceptance of services	18,102,728.30	9,572,471.31
中國核動力研究設計院 Nuclear Power Institute of China	接受勞務／採購商品 Acceptance of services/purchase of goods	15,346,184.18	1,496,439.08
中核核電運行管理有限公司 CNNC Power Operation Management Co., Ltd.	接受勞務／採購商品 Acceptance of services/purchase of goods	12,863,921.12	7,455,203.71
中國核工業華興建設有限公司 China Nuclear Industry Huaxing Construction Co., Ltd.	接受勞務 Acceptance of services	10,901,497.83	188.68
中核北方核燃料元件有限公司 China North Nuclear Fuel Co., Ltd.	接受勞務／採購商品 Acceptance of services/purchase of goods	8,138,242.83	7,115,210.74
中國原子能科學研究院 China Institute of Atomic Energy	接受勞務／採購商品 Acceptance of services/purchase of goods	7,530,237.79	18,742,258.10

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九、 關聯方及關聯交易（續）

IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）

2. Related-party Transactions (continued)

(1) 購銷商品、提供和接受勞務的關聯交易（續）

(1) Related transaction of purchase or sale of goods and provision or acceptance of services (continued)

1） 採購商品╱接受勞務（續）

1) Purchase of goods/acceptance of services (continued)

關聯方 Related parties	關聯交易內容 Content of related-party transaction	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
中核核信信息技術（北京）有限公司 CNNC Hexin Information Technology (Beijing) Co., Ltd.	接受勞務╱採購商品 Acceptance of services/purchase of goods	**6,879,273.21**	906,222.41
大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.	採購商品 Purchase of goods	**1,760,379.03**	9,916,789.21
中國核工業第五建設有限公司 China Nuclear Industry Fifth Construction Company Limited	採購商品 Purchase of goods	**1,355,442.00**	3,629,361.70
中核物業服務有限公司 CNNC Property Services Co., Ltd.	接受勞務 Acceptance of services	**1,102,032.08**	880,631.23
中核凱利（深圳）餐飲管理有限公司 CNNC Kaili (Shenzhen) Catering Management Co., Ltd.	接受勞務 Acceptance of services	**788,773.58**	1,891,290.57
中核（上海）供應鏈管理有限公司 CNNC (Shanghai) Supply Chain Management Co., Ltd.	接受勞務╱採購商品 Acceptance of services/purchase of goods	**386,253.98**	2,914,936.48
中國輻射防護研究院 China Institute for Radiation Protection	接受勞務 Acceptance of services		3,064,433.96

財務報表附註（續）
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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）
2. Related-party Transactions (continued)

(1) 購銷商品、提供和接受勞務的關聯交易（續）
(1) Related transaction of purchase or sale of goods and provision or acceptance of services (continued)

1） 採購商品／接受勞務（續）
1) Purchase of goods/acceptance of services (continued)

關聯方 Related parties	關聯交易內容 Content of related-party transaction	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
北京國原新技術有限公司 Beijing Guoyuan New Technology Co., Ltd.	接受勞務 Acceptance of services		2,045,434.30
中核集團 CNNC	接受勞務 Acceptance of services		1,644,889.08
中核（北京）傳媒文化有限公司 CNNC (Beijing) Media & Culture Co., Ltd.	採購商品 Purchase of goods		938,272.59
中核能源科技有限公司 Chinergy Co., Ltd.	採購商品 Purchase of goods		850,538.05
其他 Others	採購商品／接受勞務 Purchase of goods/acceptance of services	5,544,423.72	5,214,555.29
合計 Total	—	152,290,331.84	151,519,216.77

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）
2. Related-party Transactions (continued)

(1) 購銷商品、提供和接受勞務的關聯交易（續）
(1) Related transaction of purchase or sale of goods and provision or acceptance of services (continued)

2) 銷售商品／提供勞務
2) Sale of goods/provision of services

關聯方 Related parties	關聯交易內容 Content of related party transaction	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
中國原子能科學研究院 China Institute of Atomic Energy	銷售商品 Sale of goods	30,880,844.95	13,370,542.76
中核建中核燃料元件有限公司 CNNC Jianzhong Nuclear Fuel Co., Ltd.	銷售商品 Sale of goods	13,185,840.71	16,844,815.57
中核四0四有限公司 CNNC 404 Company Limited	銷售商品 Sale of goods	11,157,891.59	2,598,951.33
浙江秦山科技有限公司 Zhejiang Qinshan Technology Co., Ltd.	提供服務 Provision of services	4,665,475.16	
北京核工業醫院 Beijing Nuclear Industry Hospital	銷售商品 Sale of goods	3,729,241.47	1,785,455.75
河北航遙科技有限公司 Hebei Hangyao Technology Co., Ltd.	銷售商品 Sale of goods	3,725,221.24	3,363,961.93
中國輻射防護研究院 China Institute for Radiation Protection	銷售商品 Sale of goods	3,138,278.18	124,595.51
上海欣科醫藥有限公司 Shanghai GMS Pharmaceutical Co., Ltd.	銷售商品 Sale of goods	2,538,495.80	
核工業四一六醫院 Nuclear Industry 416 Hospital	銷售商品 Sale of goods	1,806,292.13	2,058,323.73
中核凱利（深圳）餐飲管理有限公司 CNNC Kaili (Shenzhen) Catering Management Co., Ltd.	銷售商品 Sale of goods	1,758,988.37	1,689,748.67
核工業總醫院 Nuclear Industry General Hospital	銷售商品 Sale of goods	1,571,964.57	1,075,914.38

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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）
2. Related-party Transactions (continued)

(1) 購銷商品、提供和接受勞務的關聯交易（續）
(1) Related transaction of purchase or sale of goods and provision or acceptance of services (continued)

2) 銷售商品／提供勞務（續）
2) Sale of goods/provision of services (continued)

關聯方 Related parties	關聯交易內容 Content of related party transaction	2026年1-6月 January to June in 2026	2025年1-6月 January to June in 2025
核工業工程研究設計有限公司 Nuclear Engineering Research and Design Co., Ltd.	銷售商品 Sale of goods	1,396,017.70	879,646.02
中國核動力研究設計院 Nuclear Power Institute of China	銷售商品 Sale of goods	1,095,132.74	1,008,230.09
中核放射醫療投資有限公司 CNNC Radiation Medical Investment Co., Ltd.	提供服務 Provision of services	898,962.77	
中國核工業華興建設有限公司 China Nuclear Industry Huaxing Construction Co., Ltd.	提供服務 Provision of services	812,264.15	
中核蘭州鈾濃縮有限公司 CNNC Lanzhou Uranium Enrichment Co., Ltd.	提供服務 Provision of services	795,410.38	254,962.26
中核核信信息技術（北京）有限公司 CNNC Hexin Information Technology (Beijing) Co., Ltd.	提供服務 Provision of services	652,874.31	
中核五〇四醫院管理（蘭州）有限公司 CNNC 504 Hospital Management (Lanzhou) Co., Ltd.	銷售商品 Sale of goods	606,150.47	632,536.15
中核四〇四醫院管理有限公司 CNNC 404 Hospital Management Co., Ltd.	銷售商品 Sale of goods	522,256.64	676,106.19
中國原子能工業有限公司 China Nuclear Energy Industry Corporation	銷售商品 Sale of goods		9,933,628.32
中核地質科技有限公司 CNNC Geological Science and Technology Co., Ltd.	銷售商品 Sale of goods		969,575.38
中國核動力設計研究院 Nuclear Power Institute of China	提供服務 Provision of services		650,943.40
中核（上海）供應鏈管理有限公司 CNNC (Shanghai) Supply Chain Management Co., Ltd.	提供服務 Provision of services		556,603.77
其他 Others	銷售商品／提供服務 Sale of goods/provision of services	3,156,386.51	2,136,872.53
合計 Total	—	88,093,989.84	60,611,413.74

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九、關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續） 2. Related-party Transactions (continued)

(2) 關聯租賃情況 (2) Related party leases

1）出租情況 1) Rental details

承租方名稱 Name of leasee	租賃資產種類 Category of leased assets	本期確認的租賃收入 Lease revenue recognised in the period	上期確認的租賃收入 Lease revenue recognised in the previous period
中核(北京)期刊出版有限公司 CNNC (Beijing) Journal Publishing Co., Ltd.	房屋 Buildings	114,531.53	114,531.48
中核粒子醫療科技有限公司 CNNC Particle Medical Technology Co., Ltd.	設備 Equipment	663,716.82	

2）承租情況 2) Lease details

① 經營租賃 ① Operating lease

出租方名稱 Name of lessor	租賃資產種類 Category of leased assets	本期確認的租賃費 Lease fees recognised in the period	上期確認的租賃費 Lease fees recognised in the previous period
中國原子能科學研究院 China Institute of Atomic Energy	土地、廠房 Land and plant	1,024,976.10	1,014,402.78
廣州中山醫藥科技發展有限公司 Guangzhou Zhongshan Medicine Technology Co., Ltd.	房屋 Buildings	327,966.76	327,966.76
核工業第二研究設計院有限公司 No. 2 Nuclear Industrial Research and Design Institute Co., Ltd.	房屋 Buildings	325,605.18	325,605.18
中國原子能科學研究院 China Institute of Atomic Energy	設備 Equipment	304,274.64	304,274.64
核電秦山聯營有限公司 Nuclear Power Qinshan Joint Venture Company Limited	房屋 Buildings	84,000.00	
中核集團 CNNC	土地 Land	67,387.44	67,387.44

② 融資租賃 ② Financing lease

出租方名稱 Name of lessor	租賃資產種類 Category of leased assets	本期確認的租賃費 Lease fees recognised in the period	上期確認的租賃費 Lease fees recognised in the previous period
中核融資租賃有限公司 CNNC Financial Leasing Co., Ltd.	設備 Equipment	1,518,344.08	1,502,166.18

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九、關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續） 2. Related-party Transactions (continued)

(3) 關聯擔保情況 (3) Details of related guarantee

擔保方 Guarantor	被擔保方名稱 Name of secured party	擔保金額 Amount guaranteed	擔保起始日 Starting date of guarantee	擔保到期日 Expiring date of guarantee	擔保是否已經履行完畢 Whether the guarantee has been fulfilled
原子高科 HTA	貴陽原子高科醫藥有限公司 Guiyang HTA Pharmaceutical Co., Ltd.	26,618,882.63	2023/9/12	2033/10/30	否 No
原子高科 HTA	福州原子高科醫藥有限公司 Fuzhou HTA Pharmaceutical Co., Ltd.	20,650,000.00	2023/8/4	2033/8/3	否 No
原子高科 HTA	新疆原子高科醫藥有限公司 Xinjiang HTA Pharmaceutical Co., Ltd.	17,628,395.73	2023/11/16	2033/11/16	否 No
原子高科 HTA	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	17,520,000.00	2023/11/30	2030/11/30	否 No
原子高科 HTA	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	14,800,000.00	2022/6/10	2030/6/10	否 No
原子高科 HTA	西安原子高科醫藥有限公司 Xi'an HTA Pharmaceutical Co., Ltd.	8,963,057.65	2023/7/17	2031/7/16	否 No
原子高科 HTA	貴陽原子高科醫藥有限公司 Guiyang HTA Pharmaceutical Co., Ltd.	5,780,000.00	2025/7/30	2026/7/29	否 No
原子高科 HTA	湖北中循醫療用品實業有限公司 Hubei Zhongxun Medical Supplies Industrial Co., Ltd.	4,474,360.00	2025/3/31	2026/3/31	是 Yes
原子高科 HTA	徐州原子高科醫藥有限公司 Xuzhou HTA Pharmaceutical Co., Ltd.	4,148,000.00	2022/5/27	2030/5/27	否 No
原子高科 HTA	徐州原子高科醫藥有限公司 Xuzhou HTA Pharmaceutical Co., Ltd.	3,520,000.00	2024/1/15	2031/1/15	否 No
原子高科 HTA	海口原子高科醫藥有限公司 Haikou HTA Pharmaceutical Co., Ltd.	3,510,036.70	2025/12/30	2040/12/29	否 No
原子高科 HTA	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	2,400,000.00	2026/3/6	2027/3/6	否 No
原子高科 HTA	汕頭原子高科醫藥有限公司 Shantou HTA Pharmaceutical Co., Ltd.	2,100,000.00	2023/1/12	2028/1/12	否 No
原子高科 HTA	鄭州原子高科醫藥有限公司 Zhengzhou HTA Pharmaceutical Co., Ltd.	1,723,231.80	2024/6/13	2033/6/1	否 No
原子高科 HTA	上海原子科興藥業有限公司 Shanghai Yuanzi Kexing	1,386,033.37	2024/10/18	2030/10/17	否 No

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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）
2. Related-party Transactions (continued)

(4) 關聯方金融服務
(4) Related party financial services

1）關聯方存貸款
1) Deposits and loans of related parties

① 關聯方存款
① Deposits of related parties

項目	Item	2026年6月30日 30 June 2026	2025年12月31日 31 December 2025
直接存入中核財務有限責任公司的資金	Funds deposited directly into CNNC Finance Company Limited	**2,306,109,335.11**	2,410,743,442.37
合計	Total	**2,306,109,335.11**	2,410,743,442.37

關聯方名稱 Name of related party	利息收入 Interest income 2026年1-6月 January to June in 2026	利息收入 Interest income 2025年1-6月 January to June in 2025
中核財務有限責任公司 CNNC Finance Company Limited	**4,526,157.28**	4,730,667.92

財務報表附註（續）
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九、關聯方及關聯交易（續）

IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）

2. Related-party Transactions (continued)

(4) 關聯方金融服務（續）

(4) Related party financial services (continued)

1） 關聯方存貸款（續）

② 關聯方貸款

1) Deposits and loans of related parties (continued)

② Loans of related parties

關聯方名稱 Name of related party	借款人名稱 Name of borrower	貸款金額 Loan amount	起始日 Start date	到期日 Expiry date	利率 Interest rate
中核財務有限責任公司 CNNC Finance Company Limited	本公司 The Company	142,411,913.10	2025/12/3	2026/12/2	2.11%
中核集團 CNNC	原子高科 HTA	48,100,000.00	2025/12/31	2028/12/31	1.80%
中核財務有限責任公司 CNNC Finance Company Limited	中核安科銳（天津）醫療科技有限責任公司 CNNC Accuray (Tianjin) Medical Technology Co., Ltd.	36,000,000.00	2025/2/27	2026/2/27	2.40%
中核財務有限責任公司 CNNC Finance Company Limited	中核高通 CNGT	30,000,000.00	2026/6/10	2029/6/10	2.29%
中核財務有限責任公司 CNNC Finance Company Limited	中核高通 CNGT	20,000,000.00	2025/6/9	2027/7/26	2.00%
中核財務有限責任公司 CNNC Finance Company Limited	中核高通 CNGT	18,360,000.00	2024/7/26	2027/7/25	2.00%
中核財務有限責任公司 CNNC Finance Company Limited	中核高通 CNGT	18,000,000.00	2025/5/28	2027/7/26	2.00%
中核財務有限責任公司 CNNC Finance Company Limited	南昌原子高科醫藥有限公司 Nanchang HTA Pharmaceutical Co., Ltd.	9,000,000.00	2022/10/10	2030/10/10	3.20%
中核財務有限責任公司 CNNC Finance Company Limited	昆明原子高科醫藥有限公司 Kunming HTA Pharmaceutical Co., Ltd.	8,500,000.00	2022/10/13	2029/10/11	2.85%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	6,050,000.00	2022/6/10	2030/6/10	3.15%

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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）
2. Related-party Transactions (continued)

(4) 關聯方金融服務（續）
(4) Related party financial services (continued)

1） 關聯方存貸款（續）
1) Deposits and loans of related parties (continued)

② 關聯方貸款(續)
② Loans of related parties (continued)

關聯方名稱 Name of related party	借款人名稱 Name of borrower	貸款金額 Loan amount	起始日 Start date	到期日 Expiry date	利率 Interest rate
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	6,000,000.00	2024/6/3	2030/11/30	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	4,950,000.00	2023/11/30	2030/11/30	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	徐州原子高科醫藥有限公司 Xuzhou HTA Pharmaceutical Co., Ltd.	4,400,000.00	2024/1/15	2031/1/15	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	4,300,000.00	2022/12/22	2030/6/10	3.15%
中核財務有限責任公司 CNNC Finance Company Limited	徐州原子高科醫藥有限公司 Xuzhou HTA Pharmaceutical Co., Ltd.	4,248,000.00	2022/5/27	2030/5/27	3.20%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	4,000,000.00	2024/3/8	2030/11/30	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	4,000,000.00	2024/10/9	2030/11/30	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	合肥原子高通醫藥有限公司 Hefei Yuanzi Gaotong Pharmaceutical Co., Ltd.	2,650,000.00	2021/10/11	2029/10/11	3.00%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	2,600,000.00	2023/3/13	2030/6/10	3.15%

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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

2. 關聯交易（續）
2. Related-party Transactions (continued)

(4) 關聯方金融服務（續）
(4) Related party financial services (continued)

1）關聯方存貸款（續）
1) Deposits and loans of related parties (continued)

② 關聯方貸款(續)
② Loans of related parties (continued)

關聯方名稱 Name of related party	借款人名稱 Name of borrower	貸款金額 Loan amount	起始日 Start date	到期日 Expiry date	利率 Interest rate
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	2,000,000.00	2024/5/10	2030/11/30	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	1,900,000.00	2023/5/23	2030/6/10	3.15%
中核財務有限責任公司 CNNC Finance Company Limited	南昌原子高科醫藥有限公司 Nanchang HTA Pharmaceutical Co., Ltd.	1,000,000.00	2023/3/6	2030/10/10	3.20%
中核財務有限責任公司 CNNC Finance Company Limited	南京原子高科醫藥有限公司 Nanjing HTA Pharmaceutical Co., Ltd.	1,000,000.00	2024/1/23	2030/11/30	2.75%
中核財務有限責任公司 CNNC Finance Company Limited	中核高通 CNGT	1,000,000.00	2024/7/29	2026/12/21	2.00%
合計 Total		**380,469,913.10**	**-**	**-**	**-**

關聯方名稱	Name of related party	利息支出 Interest expenses **2026年1-6月 January to June in 2026**	 2025年1-6月 January to June in 2025
中核財務有限責任公司	CNNC Finance Company Limited	**4,442,707.35**	3,105,297.77

2）關聯方保理
2) Related party factoring

無
None

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九、 關聯方及關聯交易(續)
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額
3. Related party receivable and payable balances

(1) 應收項目
(1) Receivable items

項目名稱 Item name	關聯方 Related party	2026年6月30日 30 June 2026 賬面餘額 Book balance	2026年6月30日 30 June 2026 壞賬準備 Provision for bad debt	2025年12月31日 31 December 2025 賬面餘額 Book balance	2025年12月31日 31 December 2025 壞賬準備 Provision for bad debt
應收賬款 Receivables	中核四0四有限公司 CNNC 404 Company Limited	24,007,877.90	172,856.72		
應收賬款 Receivables	中國原子能科學研究院 China Institute of Atomic Energy	14,851,886.00	1,136,984.50	7,590,711.00	229,806.46
應收賬款 Receivables	中國核動力研究設計院 Nuclear Power Institute of China	6,881,347.00	920,866.28	3,267,500.00	318,640.34
應收賬款 Receivables	北京核工業醫院 Beijing Nuclear Industry Hospital	5,067,070.55	51,252.87	3,893,452.30	39,420.05
應收賬款 Receivables	核工業工程研究設計有限公司 Nuclear Engineering Research and Design Co., Ltd.	4,967,286.52	113,123.42	5,968,786.52	136,103.15
應收賬款 Receivables	核工業理化工程研究院 Research Institute of Physical and Chemical Engineering of Nuclear Industry	4,708,000.00	33,897.60	4,573,000.00	21,493.10
應收賬款 Receivables	中國輻射防護研究院 China Institute for Radiation Protection	4,249,654.00	245,259.12	1,123,854.00	225,805.02
應收賬款 Receivables	核工業四一六醫院 Nuclear Industry 416 Hospital	4,060,058.00	42,419.61	3,616,758.00	38,168.05
應收賬款 Receivables	核工業總醫院 Nuclear Industry General Hospital	2,647,980.00	5,903.21		
應收賬款 Receivables	上海欣科醫藥有限公司 Shanghai GMS Pharmaceutical Co., Ltd.	2,484,500.00	22,832.62	13,564,243.25	305,451.77
應收賬款 Receivables	中核五〇四醫院管理(蘭州)有限公司 CNNC 504 Hospital Management (Lanzhou) Co., Ltd.	2,029,870.00	59,256.62	1,568,330.00	47,875.17
應收賬款 Receivables	中核凱利(深圳)餐飲管理有限公司 CNNC Kaili (Shenzhen) Catering Management Co., Ltd.	1,750,476.00	48,706.99	886,860.00	24,956.24

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3. 關聯方應收應付餘額（續） 3. Related party receivable and payable balances (continued)

(1) 應收項目（續） (1) Receivable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	2025年12月31日 31 December 2025 賬面餘額 Book balance	壞賬準備 Provision for bad debt
應收賬款 Receivables	中核放射醫療投資有限公司 CNNC Radiation Medical Investment Co., Ltd.	**1,399,536.22**	**10,076.66**		
應收賬款 Receivables	中核蘭州鈾濃縮有限公司 CNNC Lanzhou Uranium Enrichment Co., Ltd.	**1,345,905.00**	**65,515.65**		
應收賬款 Receivables	中核醫療器械（蘇州）有限公司 CNNC Medical Equipment (Suzhou) Co., Ltd.	**1,100,000.00**	**11,665.50**	1,100,000.00	11,665.50
應收賬款 Receivables	中核能源科技有限公司 Chinergy Co., Ltd.	**1,030,427.35**	**1,030,427.35**	1,030,427.35	1,030,427.35
應收賬款 Receivables	中核四〇四醫院管理有限公司 CNNC 404 Hospital Management Co., Ltd.	**775,440.00**	**8,711.18**		
應收賬款 Receivables	中核北方核燃料元件有限公司 China North Nuclear Fuel Co., Ltd.	**597,860.00**	**4,304.59**	617,660.00	2,903.00
應收賬款 Receivables	中核控制系統工程有限公司 CNNC Control System Engineering Co., Ltd.	**345,000.00**	**167,115.66**		
應收賬款 Receivables	中核龍瑞科技有限公司 CNNC Longrui Technology Co., Ltd.	**301,898.20**	**77,282.92**		
應收賬款 Receivables	中核第四研究設計工程有限公司 CNNC Fourth Research and Design Engineering Corporation	**261,600.00**	**38,345.33**	261,600.00	37,741.03
應收賬款 Receivables	四川海同同位素科技有限公司 Sichuan Haitong Isotope Technology Co., Ltd.	**233,100.00**	**1,321.68**		
應收賬款 Receivables	大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.	**231,677.67**	**44,393.08**		

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九、關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續） 3. Related party receivable and payable balances (continued)

(1) 應收項目（續） (1) Receivable items (continued)

		2026年6月30日 30 June 2026		2025年12月31日 31 December 2025	
項目名稱 Item name	關聯方 Related party	賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面餘額 Book balance	壞賬準備 Provision for bad debt
應收賬款 Receivables	河北航遙科技有限公司 Hebei Hangyao Technology Co., Ltd.	224,085.00	1,613.41		
應收賬款 Receivables	中國核電工程有限公司 China Nuclear Power Engineering Co., Ltd.	160,000.00	1,152.00		
應收賬款 Receivables	西安中核核儀器股份有限公司 Xi'an CNNC Nuclear Instrument Co., Ltd.	156,159.00	27,246.15	773,610.00	21,469.88
應收賬款 Receivables	核工業四一七醫院 Nuclear Industry 417 Hospital	111,864.80	771.87		
應收賬款 Receivables	浙江秦山科技有限公司 Zhejiang Qinshan Technology Co., Ltd.			6,069,632.07	28,527.27
應收賬款 Receivables	三門核電有限公司 Sanmen Nuclear Power Co., Ltd.			1,116,500.95	10,082.95
應收賬款 Receivables	中核海南核電有限公司 CNNC Hainan Nuclear Power Co.. Ltd.			162,310.00	1,465.66
應收賬款 Receivables	其他 Others	284,683.00	79,580.07	4,528,836.40	156,855.64
應收賬款 Receivables	小計 Sub-total	86,265,242.21	4,422,882.66	61,714,071.84	2,688,857.63
其他應收款 Other receivables	中國核工業第五建設有限公司 China Nuclear Industry Fifth Construction Company Limited	4,966,948.00			
其他應收款 Other receivables	核工業工程研究設計有限公司 Nuclear Engineering Research and Design Co., Ltd.	2,579,000.00			

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續）
3. Related party receivable and payable balances (continued)

(1) 應收項目（續）
(1) Receivable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日 30 June 2026 賬面餘額 Book balance	壞賬準備 Provision for bad debt	2025年12月31日 31 December 2025 賬面餘額 Book balance	壞賬準備 Provision for bad debt
其他應收款 Other receivables	中核核信信息技術（北京）有限公司 CNNC Hexin Information Technology (Beijing) Co., Ltd.	**2,162,876.11**		930,765.50	
其他應收款 Other receivables	中國原子能科學研究院 China Institute of Atomic Energy	**2,111,640.91**	**181,674.23**	1,392,933.10	181,674.23
其他應收款 Other receivables	湖北中循醫療用品實業有限公司 Hubei Zhongxun Medical Supplies Industrial Co., Ltd.	**1,300,582.66**	**776,218.54**	1,234,684.66	776,218.54
其他應收款 Other receivables	中核北方核燃料元件有限公司 China North Nuclear Fuel Co., Ltd.	**597,860.00**		597,860.00	
其他應收款 Other receivables	中核融資租賃有限公司 CNNC Financial Leasing Co., Ltd.	**481,400.00**		562,800.00	
其他應收款 Other receivables	中核（上海）供應鏈管理有限公司 CNNC (Shanghai) Supply Chain Management Co., Ltd.	**350,084.00**		380,084.00	
其他應收款 Other receivables	中核工程諮詢有限公司 CNNC Engineering Consultation Co., Ltd.	**299,500.00**			
其他應收款 Other receivables	中核集團 CNNC	**270,000.00**			
其他應收款 Other receivables	中核蘇州閥門有限公司 CNNC Suzhou Valve Co., Ltd.	**157,778.28**			
其他應收款 Other receivables	大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.			246,618.94	
其他應收款 Other receivables	其他 Others	**331,677.06**	**14.52**	311,234.05	14.52
其他應收款 Other receivables	小計 Sub-total	**15,609,347.02**	**957,907.29**	5,656,980.25	957,907.29

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續）
3. Related party receivable and payable balances (continued)

(1) 應收項目（續）
(1) Receivable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日 30 June 2026 賬面餘額 Book balance	2026年6月30日 30 June 2026 壞賬準備 Provision for bad debt	2025年12月31日 31 December 2025 賬面餘額 Book balance	2025年12月31日 31 December 2025 壞賬準備 Provision for bad debt
預付款項 Prepayments	中國輻射防護研究院 China Institute for Radiation Protection	2,746,000.00		2,740,000.00	
預付款項 Prepayments	深圳市瑞利醫療科技有限責任公司 Shenzhen Relicare Medical Co., Ltd.	2,129,900.00		2,129,900.00	
預付款項 Prepayments	中核核信信息技術（北京）有限公司 CNNC Hexin Information Technology (Beijing) Co., Ltd.	1,550,763.00		2,315,571.85	
預付款項 Prepayments	中核商業保理有限公司 CNNC Commercial Factoring Co., Ltd.	1,370,074.53			
預付款項 Prepayments	山西中輻核儀器有限責任公司 Shanxi CIRP Nuclear Instrument Co., Ltd.	1,193,400.00		397,800.00	
預付款項 Prepayments	中國原子能科學研究院 China Institute of Atomic Energy	1,128,985.16			
預付款項 Prepayments	中國核工業華興建設有限公司 China Nuclear Industry Huaxing Construction Co., Ltd.	861,000.00			
預付款項 Prepayments	中國核動力研究設計院 Nuclear Power Institute of China	378,000.00		378,000.00	
預付款項 Prepayments	核工業北京化工冶金研究院 Beijing Research Institute of Chemical Engineering and Metallurgy	315,000.00		310,000.00	
預付款項 Prepayments	其他 Others	189,509.00		673,108.86	
預付款項 Prepayments	小計 Sub-total	11,862,631.69		8,944,380.71	

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續）
3. Related party receivable and payable balances (continued)

(1) 應收項目（續）
(1) Receivable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日 30 June 2026 賬面餘額 Book balance	2026年6月30日 30 June 2026 壞賬準備 Provision for bad debt	2025年12月31日 31 December 2025 賬面餘額 Book balance	2025年12月31日 31 December 2025 壞賬準備 Provision for bad debt
長期應收款 Long-term receivables	中國原子能科學研究院 China Institute of Atomic Energy	43,992,551.52		42,940,509.05	
長期應收款 Long-term receivables	小計 Sub-total	43,992,551.52		42,940,509.05	
其他非流動資產 Others non-current assets	中核興業控股有限公司 CNNC China Nuclear Industrial Holdings Co., Ltd.	20,000,000.00		20,000,000.00	
其他非流動資產 Others non-current assets	中核核信信息技術（北京）有限公司 CNNC Hexin Information Technology (Beijing) Co., Ltd.	3,668,807.89		2,071,307.89	
其他非流動資產 Others non-current assets	同方股份有限公司 Tongfang Co., Ltd.	2,629,039.96		2,629,039.96	
其他非流動資產 Others non-current assets	中國原子能科學研究院 China Institute of Atomic Energy	900,000.00			
其他非流動資產 Others non-current assets	大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.	94,014.00		90,900.00	
其他非流動資產 Others non-current assets	小計 Sub-total	27,291,861.85		24,791,247.85	
合計 Total		185,021,634.29	5,380,789.95	144,047,189.70	3,646,764.92

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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九、 關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續）
3. Related party receivable and payable balances (continued)

(2) 應付項目
(2) Payable items

項目名稱 Item name	關聯方 Related party	2026年6月30日賬面餘額 Book balance as at 30 June 2026	2025年12月31日賬面餘額 Book balance as at 31 December 2025
應付賬款 Payables	秦山第三核電有限公司 Qinshan No.3 Nuclear Power Co., Ltd.	45,871,634.56	21,109,927.52
應付賬款 Payables	中核核電運行管理有限公司 CNNC Power Operation Management Co., Ltd.	18,937,100.00	7,996,640.00
應付賬款 Payables	中國核電工程有限公司 China Nuclear Power Engineering Co., Ltd.	15,581,501.66	21,874,973.22
應付賬款 Payables	浙江秦山科技有限公司 Zhejiang Qinshan Technology Co., Ltd.	10,477,876.11	13,760,000.00
應付賬款 Payables	中國核工業二四建設有限公司 China National Nuclear 24 Construction Company Limited	6,602,335.85	49,151,144.42
應付賬款 Payables	上海欣科醫藥有限公司 Shanghai GMS Pharmaceutical Co., Ltd.	4,769,610.00	5,412,145.00
應付賬款 Payables	中國核動力研究設計院 Nuclear Power Institute of China	2,950,354.02	257,475.00
應付賬款 Payables	中核北方核燃料元件有限公司 China North Nuclear Fuel Co., Ltd.	2,940,000.00	
應付賬款 Payables	中國核工業第五建設有限公司 China Nuclear Industry Fifth Construction Company Limited	1,381,896.80	1,745,463.28
應付賬款 Payables	中國核工業華興建設有限公司 China Nuclear Industry Huaxing Construction Co., Ltd.		4,440,000.00
應付賬款 Payables	中核戰略規劃研究總院有限公司 CNNC Strategic Planning and Research Institute Co., Ltd.		2,752,830.19
應付賬款 Payables	中核工程諮詢有限公司 CNNC Engineering Consultation Co., Ltd.		1,643,840.00
應付賬款 Payables	北京國原新技術有限公司 Beijing Guoyuan New Technology Co., Ltd.		882,075.47
應付賬款 Payables	中核（北京）傳媒文化有限公司 CNNC (Beijing) Media & Culture Co., Ltd.		490,771.70
應付賬款 Payables	其他 Others	1,320,869.10	5,496,070.51
應付賬款 Payables	**小計 Sub-total**	110,833,178.10	137,013,356.31

財務報表附註（續）
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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續）
3. Related party receivable and payable balances (continued)

(2) 應付項目（續）
(2) Payable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日賬面餘額 Book balance as at 30 June 2026	2025年12月31日賬面餘額 Book balance as at 31 December 2025
其他應付款 Other payables	中國核工業二四建設有限公司 China National Nuclear 24 Construction Company Limited	33,213,825.75	110,607.77
其他應付款 Other payables	核工業大連應用技術研究所 China National Nuclear Corporation Dalian Institute of Applied Technology	23,457,890.61	23,457,403.71
其他應付款 Other payables	中國核動力研究設計院 Nuclear Power Institute of China	22,523,949.99	8,125,004.05
其他應付款 Other payables	中國核電工程有限公司 China Nuclear Power Engineering Co., Ltd.	18,108,892.00	2,221,069.36
其他應付款 Other payables	北京國原新技術有限公司 Beijing Guoyuan New Technology Co., Ltd.	16,870,337.67	16,870,337.67
其他應付款 Other payables	中國原子能科學研究院 China Institute of Atomic Energy	12,301,510.09	5,988,892.33
其他應付款 Other payables	中核集團 CNNC	3,203,692.28	3,253,692.28
其他應付款 Other payables	中核商業保理有限公司 CNNC Commercial Factoring Co., Ltd.	1,906,320.00	2,223,494.32
其他應付款 Other payables	中核凱利（深圳）餐飲管理有限公司 CNNC Kaili (Shenzhen) Catering Management Co., Ltd.	1,054,410.00	1,054,410.00
其他應付款 Other payables	大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.	1,024,770.00	1,974,864.11
其他應付款 Other payables	核工業北京化工冶金研究院 Beijing Research Institute of Chemical Engineering and Metallurgy	678,000.00	678,000.00
其他應付款 Other payables	中核第七研究設計院有限公司 CNNC No.7 Research and Design Institute Co., Ltd.	636,757.05	636,757.05
其他應付款 Other payables	中國核工業集團資本控股有限公司 CNNC Capital Holdings Limited	418,372.00	418,372.00
其他應付款 Other payables	中核第四研究設計工程有限公司 CNNC Fourth Research and Design Engineering Corporation	366,800.00	533,803.77

財務報表附註（續）
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九、關聯方及關聯交易（續）
IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續）
3. Related party receivable and payable balances (continued)

(2) 應付項目（續）
(2) Payable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日賬面餘額 Book balance as at 30 June 2026	2025年12月31日賬面餘額 Book balance as at 31 December 2025
其他應付款 Other payables	中國寶原 China Baoyuan	318,132.00	318,132.00
其他應付款 Other payables	其他 Others	1,312,078.97	4,676,546.53
其他應付款 Other payables	**小計 Sub-total**	137,395,738.41	72,541,386.95
合同負債 Contract liabilities	中核山東核能有限公司 CNNC Shandong Nuclear Energy Co., Ltd.	38,984,070.80	34,499,177.70
合同負債 Contract liabilities	中核包頭核燃料元件股份有限公司 CNNC Baotou Nuclear Fuel Co., Ltd.	4,850,000.00	4,292,035.40
合同負債 Contract liabilities	中核集團 CNNC	4,735,360.06	1,634,174.53
合同負債 Contract liabilities	中國中原對外工程有限公司 China National Nuclear Corporation Overseas Ltd.	4,550,955.75	4,673,597.26
合同負債 Contract liabilities	中國原子能科學研究院 China Institute of Atomic Energy	1,794,542.80	10,374,995.70
合同負債 Contract liabilities	山西中輻核儀器有限責任公司 Shanxi CIRP Nuclear Instrument Co., Ltd.	1,011,750.00	706,858.41
合同負債 Contract liabilities	中核鯤硼醫療科技（重慶）有限公司 CNNC Kunpeng Medical Technology (Chongqing) Co., Ltd. (中核鯤硼醫療科技(重慶)有限公司)	495,000.00	387,657.61
合同負債 Contract liabilities	中核建中核燃料元件有限公司 CNNC Jianzhong Nuclear Fuel Co., Ltd.		21,798,194.70
合同負債 Contract liabilities	其他 Others	939,203.54	342,621.42
合同負債 Contract liabilities	**小計 Sub-total**	57,360,882.95	78,709,312.73
應付股利 Dividends payable	中核蘇閥科技實業股份有限公司 SUFA Technology Industry Co., Ltd., CNNC	41,610,126.84	
應付股利 Dividends payable	中核集團 CNNC	24,470,523.92	

財務報表附註（續）
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九、關聯方及關聯交易（續） IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

3. 關聯方應收應付餘額（續） 3. Related party receivable and payable balances (continued)

(2) 應付項目（續） (2) Payable items (continued)

項目名稱 Item name	關聯方 Related party	2026年6月30日賬面餘額 Book balance as at 30 June 2026	2025年12月31日賬面餘額 Book balance as at 31 December 2025
應付股利 Dividends payable	中國原子能科學研究院 China Institute of Atomic Energy	13,252,286.64	
應付股利 Dividends payable	中國核動力研究設計院 Nuclear Power Institute of China	10,877,921.14	238,290.50
應付股利 Dividends payable	北京中核產業投資基金（有限合夥） Beijing CNNC Industry Investment Fund (LLP)	4,251,643.03	
應付股利 Dividends payable	中核第四研究設計工程有限公司 CNNC Fourth Research and Design Engineering Corporation	2,240,000.00	
應付股利 Dividends payable	中核四0四有限公司 CNNC 404 Company Limited	850,328.52	
應付股利 Dividends payable	**小計 Sub-total**	97,552,830.09	238,290.50
專項應付款 Special payables	中核集團 CNNC	48,421,607.60	47,100,861.88
長期應付款 Long-term payables	中核融資租賃有限公司 CNNC Financial Leasing Co., Ltd.	13,916,214.93	13,233,707.17
專項應付款 Special payables	中國寶原 China Baoyuan	4,733,853.76	4,733,853.76
專項應付款 Special payables	大連中核科技開發有限公司 Dalian CNNC Technology Development Co., Ltd.	520,000.00	520,000.00
長期應付款 Long-term payables	小計 Sub-total	67,591,676.29	65,588,422.81
	合計 Total	470,734,305.84	354,090,769.30

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九、關聯方及關聯交易（續）

4. 關聯方承諾

無。

5. 其他

無。

十、股份支付

無。

十一、承諾及或有事項

1. 重要承諾事項

無。

2. 或有事項

無。

十二、資產負債表日後事項

1. 利潤分配情況

董事會會議決向股東建議宣派截至2026年6月30日止年度末期股息（以下簡稱2026年中期股息），每股派發現金股息人民幣0.0994元（含稅）予於2026年9月30日名列本公司股東名冊上之股東，共派發現金股息人民幣31,795,565.06元（含稅）。預期2026年中期股息將於2026年11月17日前派付，內資股股東的股息以人民幣宣派和支付，而H股股東的股息以人民幣宣派，港幣支付。

IX. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (continued)

4. Commitments of related parties

None.

5. Others

None.

X. SHARE-BASED PAYMENT

None.

XI. COMMITMENTS AND CONTINGENCIES

1. Important commitments

None.

2. Contingencies

None.

XII. EVENTS AFTER BALANCE SHEET DATE

1. Details of profit distribution

The Board has resolved to recommend the declaration of a final cash dividend of RMB0.0994 per Share (inclusive of tax) for the year ended 30 June 2026 (hereinafter referred to as the 2026 Interim Dividend) to Shareholders whose names appear on the register of members of the Company on 30 September 2026, with a total cash dividend to be distributed of RMB31,795,565.06 (inclusive of tax). The 2026 Interim Dividend is expected to be declared and paid in RMB to holders of Domestic Shares and, whereas dividends payable to holders of H shares will be declared in RMB and payable in Hong Kong dollars before 17 November 2026.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

十二、資產負債表日後事項（續）

2. 其他資產負債表日後事項説明

除存在上述資產負債表日後事項披露事項外，本集團無其他重大資產負債表日後事項。

十三、其他重要事項

1. 前期差錯更正和影響

無。

2. 債務重組

無。

3. 資產置換

無。

4. 年金計劃

本集團年金計劃本期未發生重大變化。

5. 終止經營

無。

XII. EVENTS AFTER BALANCE SHEET DATE (continued)

2. Description of other events after the balance sheet date

Other than the above disclosures relating to the events after the balance sheet date, the Group has no other significant events after the balance sheet date.

XIII. OTHER MAJOR MATTERS

1. Previous error correction and impact

None.

2. Debt restructuring

None.

3. Asset replacement

None.

4. Annuity scheme

There were no major changes to the Group's annuity scheme in the period.

5. Discontinued operation

None.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

十三、其他重要事項（續）

6. 分部信息

(1) 報告分部的確定依據與會計政策

出於管理目的，本集團根據產品和服務劃分成業務單元。管理層出於配置資源和評價業績的決策目的，對各業務單元經營成果以毛利為基礎進行評價及管理，各業務單元系混業經營，未拆分各分部資產及負債，以及除收入成本之外的其他費用。

經營分部間的轉移定價，參照與第三方進行交易所採用的公允價格制定。

XIII. OTHER MAJOR MATTERS (continued)

6. Segment information

(1) Determination basis and accounting policies of reportable segments

For management purposes, the Group is organised into business units based on its products and services. For the purposes of resource allocation and performance evaluation, management assesses and manages the operating results of each business unit on a gross profit basis. Each business unit operates on a mixed-business basis; therefore, the assets and liabilities of each segment, as well as others expenses (excluding cost of revenue), have not been segregated.

Transfer pricing between operating segments is determined by reference to the arm's-length prices used in transactions with third parties.

財務報表附註（續）
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2026年1月1日至2026年6月30日（本財務報表附註除特別註明外，均以人民幣元列示）
1 JANUARY 2026 TO 30 JUNE 2026 (UNLESS OTHERWISE STATED, THE NOTES TO THE FINANCIAL STATEMENTS ARE PRESENTED IN RMB)

十三、其他重要事項（續） XIII. OTHER MAJOR MATTERS (continued)

6. 分部信息（續） Segment information (continued)

(2) 本期度報告分部的財務信息 Financial information of reportable segments in the period

項目	Item	核藥品 Nuclear medicines	放射源產品 Radioactive sources products	輻照 irradiation
營業收入	Operating revenue	1,747,628,316.65	480,486,169.90	114,906,002.50
營業成本	Operating Cost	614,600,044.23	291,699,695.54	70,313,575.21
毛利	Gross profit	1,133,028,272.42	188,786,474.36	44,592,427.29

項目	Item	核醫療裝備及相關服務 Nuclear medical equipment and related services	其他業務 Other businesses	抵銷 Offset	合計 Total
營業收入	Operating revenue	363,640,621.60	491,176,099.29	-204,010,680.02	2,993,826,529.92
營業成本	Operating Cost	281,257,646.78	428,991,490.39	-173,137,595.69	1,513,724,856.46
毛利	Gross profit	82,382,974.82	62,184,608.90	-30,873,084.33	1,480,101,673.46

(3) 其他說明 Other explanations

無。

None.

7. 其他對投資者決策有影響的重要交易和事項 Other significant transactions and events that have an impact on investor decisions

無。

None.

中國同輻股份有限公司
2026年8月28日

China Isotope & Radiation Corporation
28 August 2026