1. 固定资产

Fixed assets

1. 固定资产确认条件

Confirmation of fixed assets

固定资产指为生产商品、提供劳务、出租或经营管理而持有，并且使用寿命超过一个会计年度的有形资产。固定资产在同时满足下列条件时予以确认：

Fixed assets are tangible assets held for the purpose of producing goods, providing services, leasing or operation and management for more than one fiscal year. Fixed assets are confirmed when the following conditions are met:

（1）与该固定资产有关的经济利益很可能流入企业；

(1) The economic benefits related to the fixed assets are likely to flow into the enterprise;

（2）该固定资产的成本能够可靠地计量。

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

1. 固定资产初始计量

Initial measurement of fixed assets

本公司固定资产按成本进行初始计量。

The company's fixed assets are initially measured at cost.

（1） 外购的固定资产的成本包括买价、进口关税等相关税费，以及为使固定资产达到预定可使用状态前所发生的可直接归属于该资产的其他支出。

(1) The cost of the purchased fixed assets includes the purchase price, import tariffs and other related taxes and fees, as well as other expenditures which may be directly attributable to the fixed assets before the assets reach the intended usable state.

（2） 自行建造固定资产的成本，由建造该项资产达到预定可使用状态前所发生的必要支出构成。

(2) The cost of self-construction of fixed assets is the necessary expenditure incurred before the assets are ready for use.

（3） 投资者投入的固定资产，按投资合同或协议约定的价值作为入账价值，但合同或协议约定价值不公允的按公允价值入账。

(3) The fixed assets invested by investors shall be accounted for at the value agreed in the investment contract or agreement, but the unfair value agreed in the contract or agreement shall be accounted for at the fair value.

（4）购买固定资产的价款超过正常信用条件延期支付，实质上具有融资性质的，固定资产的成本以购买价款的现值为基础确定。实际支付的价款与购买价款的现值之间的差额，除应予资本化的以外，在信用期间内计入当期损益。

(4) If the purchase price of fixed assets exceeds the normal credit conditions and the payment is deferred, which is essentially of a financing nature, the cost of fixed assets shall be determined on the basis of the present value of the purchase price. The difference between the actual price paid and the present value of the purchase price shall be included in the profits and losses of the current period in the credit period, except for those that should be capitalized.

1. 固定资产后续计量及处置

 Subsequent measurement and disposal of fixed assets

1. 固定资产折旧

Depreciation of fixed assets

固定资产折旧按其入账价值减去预计净残值后在预计使用寿命内计提。对计提了减值准备的固定资产，则在未来期间按扣除减值准备后的账面价值及依据尚可使用年限确定折旧额；已提足折旧仍继续使用的固定资产不计提折旧。

The depreciation of fixed assets is calculated in the expected service life after subtracting the estimated net residual value from the recorded value. For fixed assets with impairment provision, the depreciation amount shall be determined according to the book value after deduction of impairment provision and the useful life in the future; fixed assets that have been fully depreciated and are still in use shall not be depreciated.

本公司根据固定资产的性质和使用情况，确定固定资产的使用寿命和预计净残值。并在年度终了，对固定资产的使用寿命、预计净残值和折旧方法进行复核，如与原先估计数存在差异的，进行相应的调整。

According to the nature and use of fixed assets, the company determines the service life and estimated net residual value of fixed assets. At the end of the year, the service life, estimated net residual value and depreciation methods of fixed assets will be reviewed, and if there are differences from the original estimates, corresponding adjustments will be made.

各类固定资产的折旧方法、折旧年限和年折旧率如下：

| 类别  category | 折旧方法  Depreciation method | 折旧年限  Depreciation period | 残值率  Residual rate | 年折旧率  Annual depreciation rate |
| --- | --- | --- | --- | --- |
| 房屋及建筑物  Property and building | 年限平均法  straight-line method | 20-40年  20-40 years | 4%-10%  4%-10% | 2.25%-4.80%  2.25%-4.80% |
| 机器设备  Equipment | 年限平均法  straight-line method | 10年  10 years | 4%-10%  4%-10% | 9%-9.60%  9%-9.60% |
| 运输设备  Transport equipment | 年限平均法  straight-line method | 4-5年  4-5 years | 4%-10%  4%-10% | 18%-24.00%  18%-24.00% |
| 电子及其他设备  Electronic and other equipment | 年限平均法  straight-line method | 3-5年  3-5 years | 4%-10%  4%-10% | 18%-32.00%  18%-32.00% |

1. 固定资产的后续支出

Subsequent expenditure on fixed assets

与固定资产有关的后续支出，符合固定资产确认条件的，计入固定资产成本；不符合固定资产确认条件的，在发生时计入当期损益。

If the subsequent expenditure related to fixed assets meets the conditions for the confirmation of fixed assets, it shall be included in the cost of fixed assets; if it does not meet the conditions for the confirmation of fixed assets, it shall be included in the profits and losses of the current period at the time of occurrence.

1. 固定资产处置

Disposal of Fixed Assets

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

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

1. 融资租入固定资产的认定依据、计价和折旧方法

The Cognizance Basis, Valuation and Depreciation Method of Financing Rented Fixed Assets

当本公司租入的固定资产符合下列一项或数项标准时，确认为融资租入固定资产：

When the fixed assets leased by the company meet one or more of the following criteria, they are recognized as financing leased fixed assets:

（1）在租赁期届满时，租赁资产的所有权转移给本公司。

(1) At the end of the lease term, the ownership of the leased assets is transferred to the company.

（2）本公司有购买租赁资产的选择权，所订立的购买价款预计将远低于行使选择权时租赁资产的公允价值，因而在租赁开始日就可以合理确定本公司将会行使这种选择权。

(2) The company has the option to purchase the leased assets, and the purchase price is expected to be much lower than the fair value of the leased assets when the option is exercised. Therefore, it can be reasonably determined that the company will exercise this option on the lease start date.

（3）即使资产的所有权不转移，但租赁期占租赁资产使用寿命的大部分。

(3) Even if the ownership of the assets is not transferred, the lease term accounts for the majority of the life of the leased assets.

（4）本公司在租赁开始日的最低租赁付款额现值，几乎相当于租赁开始日租赁资产公允价值。

(4) The present value of the company's minimum lease payment on the lease start date is almost equal to the fair value of the leased assets on the lease start date.

（5）租赁资产性质特殊，如果不作较大改造，只有本公司才能使用。

(5) The nature of the leased assets is special. If there is no major transformation, only the company can use them.

融资租赁租入的固定资产，按租赁开始日租赁资产公允价值与最低租赁付款额的现值两者中较低者，作为入账价值。最低租赁付款额作为长期应付款的入账价值，其差额作为未确认融资费用。在租赁谈判和签订租赁合同过程中发生的，可归属于租赁项目的手续费、律师费、差旅费、印花税等初始直接费用，计入租入资产价值。未确认融资费用在租赁期内各个期间采用实际利率法进行分摊。

Fixed assets leased by financial lease shall be accounted for as the lower of the fair value of leased assets and the present value of the minimum lease payment on the lease start date. Minimum lease payments are recorded as long-term payables, and the difference is unrecognized financing costs. In the course of lease negotiation and signing of lease contract, the initial direct expenses such as handling fee, lawyer fee, travel fee and stamp tax can be attributed to the lease project and are included in the value of the leased assets. The unrecognized financing costs are apportioned by the real interest rate method during each period of the lease period.

本公司采用与自有固定资产相一致的折旧政策计提融资租入固定资产折旧。能够合理确定租赁期届满时取得租赁资产所有权的，在租赁资产使用寿命内计提折旧。无法合理确定租赁期届满时能够取得租赁资产所有权的，在租赁期与租赁资产使用寿命两者中较短的期间内计提折旧。

The company adopts a depreciation policy consistent with its own fixed assets to calculate the depreciation of fixed assets for financing lease. Where the ownership of the leased assets can be reasonably determined at the expiration of the lease term, depreciation shall be calculated within the service life of the leased assets. If it is impossible to reasonably determine the ownership of the leased assets at the expiration of the lease term, depreciation shall be charged within a relatively short period between the lease term and the service life of the leased assets.

1. 在建工程

Construction in progress

1. 在建工程初始计量

Initial measurement of construction in progress

本公司自行建造的在建工程按实际成本计价，实际成本由建造该项资产达到预定可使用状态前所发生的必要支出构成，包括工程用物资成本、人工成本、交纳的相关税费、应予资本化的借款费用以及应分摊的间接费用等。

The company's self-built construction projects are valued at actual cost. The actual cost consists of the necessary expenditure incurred before the construction of the assets reaches the intended usable state, including the cost of materials for construction, labor costs, related taxes and fees paid, borrowing costs that should be capitalized and indirect expenses that should be apportioned.

1. 在建工程结转为固定资产的标准和时点

Standards and Time Points for Transferring Construction under Construction into Fixed Assets

在建工程项目按建造该项资产达到预定可使用状态前所发生的全部支出，作为固定资产的入账价值。所建造的在建工程已达到预定可使用状态，但尚未办理竣工决算的，自达到预定可使用状态之日起，根据工程预算、造价或者工程实际成本等，按估计的价值转入固定资产，并按本公司固定资产折旧政策计提固定资产的折旧，待办理竣工决算后，再按实际成本调整原来的暂估价值，但不调整原已计提的折旧额。

The total expenditure incurred in a construction project before the construction of the asset reaches its intended usable state shall be regarded as the entry value of the fixed asset. If the project under construction has reached the intended usable state, but has not yet completed the final accounts, it shall be transferred to the fixed assets according to the estimated value on the basis of the project budget, cost or actual cost of the project, and the depreciation of the fixed assets shall be calculated according to the depreciation policy of the company's fixed assets. After the completion of the final accounts, the depreciation of the fixed assets shall be adjusted according to the actual cost. The original provisional valuation does not adjust the original depreciation.

1. 借款费用

Borrowing cost

1. 借款费用资本化的确认原则

Recognition Principle of Capitalization of Borrowing Cost

本公司发生的借款费用，可直接归属于符合资本化条件的资产的购建或者生产的，予以资本化，计入相关资产成本；其他借款费用，在发生时根据其发生额确认为费用，计入当期损益。

If the borrowing expenses incurred by the company can be directly attributed to the purchase, construction or production of assets that meet the capitalization conditions, they shall be capitalized and accounted for in the cost of the relevant assets; when other borrowing expenses occur, they shall be recognized as expenses according to the amount incurred, and shall be included in the profits and losses of the current period.

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

Assets eligible for capitalization refer to fixed assets, investment real estate, inventory and other assets that need to be purchased, constructed or produced for a considerable period of time to reach the intended usable or saleable state.

借款费用同时满足下列条件时开始资本化：

Borrowing costs are capitalized when the following conditions are met:

（1）资产支出已经发生，资产支出包括为购建或者生产符合资本化条件的资产而以支付现金、转移非现金资产或者承担带息债务形式发生的支出；

(1) Expenditure on assets has occurred, which includes expenditure in the form of cash payment, transfer of non-cash assets or interest-bearing liabilities for the purchase, construction or production of assets eligible for capitalization;

（2）借款费用已经发生；

(2) The cost of borrowing has already occurred;

（3）为使资产达到预定可使用或者可销售状态所必要的购建或者生产活动已经开始。

(3) The acquisition, construction and production activities necessary to enable assets to reach the intended usable or saleable status have begun.

1. 借款费用资本化期间

Period of Capitalization of Borrowing Costs

资本化期间，指从借款费用开始资本化时点到停止资本化时点的期间，借款费用暂停资本化的期间不包括在内。

The period of capitalization refers to the period from the time when the borrowing cost begins to capitalize to the time when the borrowing cost ceases to capitalize. The period during which the borrowing cost ceases to capitalize is excluded.

当购建或者生产符合资本化条件的资产达到预定可使用或者可销售状态时，借款费用停止资本化。

Borrowing costs cease to be capitalized when assets eligible for capitalization are purchased, constructed or produced in a predetermined usable or marketable state.

当购建或者生产符合资本化条件的资产中部分项目分别完工且可单独使用时，该部分资产借款费用停止资本化。

When part of the assets that meet the capitalization conditions are completed separately and can be used separately, the borrowing cost of this part of assets ceases to be capitalized.

购建或者生产的资产的各部分分别完工，但必须等到整体完工后才可使用或可对外销售的，在该资产整体完工时停止借款费用资本化。

Where each part of an asset purchased, constructed or produced is completed separately, but can be used or sold out only after the completion of the whole asset, the capitalization of borrowing costs shall be stopped when the asset is completed as a whole.

1. 暂停资本化期间

Period of suspension of capitalization

符合资本化条件的资产在购建或生产过程中发生的非正常中断、且中断时间连续超过3个月的，则借款费用暂停资本化；该项中断如是所购建或生产的符合资本化条件的资产达到预定可使用状态或者可销售状态必要的程序，则借款费用继续资本化。在中断期间发生的借款费用确认为当期损益，直至资产的购建或者生产活动重新开始后借款费用继续资本化。

If an abnormal interruption occurs in the acquisition, construction or production of assets eligible for capitalization and the interruption lasts for more than three months, the borrowing cost shall be suspended; if the interruption is the necessary procedure for the acquisition, construction or production of assets eligible for capitalization to reach the intended usable or saleable state, the borrowing cost shall continue to be capitalized. The borrowing costs incurred during the interruption period are recognized as current profits and losses, and the borrowing costs continue to be capitalized until the acquisition and construction of assets or the resumption of production activities.

1. 借款费用资本化金额的计算方法

The Method of Calculating the Capitalized Amount of Borrowing Cost

专门借款的利息费用（扣除尚未动用的借款资金存入银行取得的利息收入或者进行暂时性投资取得的投资收益）及其辅助费用在所购建或者生产的符合资本化条件的资产达到预定可使用或者可销售状态前，予以资本化。

Interest charges for special loans (deducting interest income obtained by depositing unused borrowing funds into banks or investment gains from temporary investments) and ancillary expenses shall be capitalized before the capitalized assets purchased, constructed or produced reach the intended usable or marketable state.

根据累计资产支出超过专门借款部分的资产支出加权平均数乘以所占用一般借款的资本化率，计算确定一般借款应予资本化的利息金额。资本化率根据一般借款加权平均利率计算确定。

According to the weighted average of the assets expenditure that the accumulated assets expenditure exceeds the special borrowing portion multiplied by the capitalization rate of the general borrowing occupied, the amount of interest that the general borrowing should be capitalized is calculated and determined. The capitalization rate is determined according to the weighted average interest rate of general borrowing.

借款存在折价或者溢价的，按照实际利率法确定每一会计期间应摊销的折价或者溢价金额，调整每期利息金额。

If there is a discount or premium for borrowing, the amount of discount or premium that should be amortized in each accounting period shall be determined according to the actual interest rate method, and the amount of interest in each period shall be adjusted.