

**Appendix 2**  
**Impairment of trade receivables - specific and ECL Model adjustment**

No.	Aging of impaired customer - Note 1 Customer Name	Total balance As at 31.12.2020	Specific allowance as at 1.1.2020	Reversal during FY2020	Additional provision during FY2020	Specific allowance as at 31.12.2020	Past Due					
							1-90 days	91-180 days	181-360 days	361-720 days	721-1080 days	1080 days
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	哈尔滨鑫海达商贸有限责任公司	824,368	824,368	-	-	824,368	-	-	-	-	-	824,368
2	哈尔滨市东方墙业装饰有限公司	996,944	996,944	-	-	996,944	-	-	-	-	-	996,944
3	北京江南海达商贸有限公司	961,990	961,990	-	-	961,990	-	-	-	-	-	961,990
4	上海旻合商贸有限公司	1,490,482	1,490,482	-	-	1,490,482	-	-	-	-	1,126,256	364,226
5	南京海利	600,990	600,990	-	-	600,990	-	-	-	-	-	600,990
6	山东勇进集团有限公司	558,671	558,671	-	-	558,671	-	-	-	-	-	558,671
7	江苏纯幕建材有限公司	1,330,000	1,330,000	-	-	1,330,000	-	-	-	-	-	1,330,000
8	南京跨世纪装饰城海达装饰材料销售部	2,345,673	2,345,673	-	-	2,345,673	-	-	-	15,392	60,821	2,269,460
9	张家港市金科幕墙材料有限公司	1,449,305	1,449,305	-	-	1,449,305	-	-	-	-	-	1,449,305
10	青岛建设装饰集团有限公司	1,634,193	1,634,193	-	-	1,634,193	-	-	-	-	-	1,634,193
11	临沂日月照明电器有限公司	1,731,863	1,731,863	-	-	1,731,863	-	-	-	-	-	1,731,863
12	江阴昂润铝塑有限公司	1,212,291	1,212,291	-	-	1,212,291	-	-	-	24,120	274,955	913,216
13	宁夏国美商贸有限公司	3,490,189	3,504,566	-14,377	-	3,490,189	-	-	278,323	1,137,300	1,638,821	435,745
14	Comprised of ard 130 customers with amount <500k	7,761,830	7,633,367	-106,862	235,325	7,761,831	-	-	228,371	85,275	182,044	7,266,140
	Total per disclosed previously on 22 Apr 2020	26,388,790	26,274,704	-121,239	235,325	26,388,790	-	-	506,694	1,262,087	3,282,897	21,337,111
	Balance of trade receivables without impairment	60,146,782	-	-	23,965,513	23,965,513	4,396,864	1,686,481	15,225,944	31,360,166	6,935,295	542,032
	Total balance before allowance for	86,535,572		-121,239	24,200,838	50,354,303						
	Less specifically impaired trade receivables	(26,388,790)										
	Less ECL model adjustment as at 1.1.2020	(7,283,733)										
	Add: General provision on trade receivables without impairment	(23,965,513)										
	Balance of trade receivables as at 31.12.2020, as reflected in balance sheet	28,897,536										