

**Appendix 1**  
**Impairment of trade receivables - specific and ECL Model adjustment**

No.	Customers' name	Total balance as at 30.06.2021	Specific allowance as at 01.01.2021	Reversal during HY2021	Additional provision during	Specific allowance as at 30.06.2021	Days past due						
							1-30 days	31-90 days	91-180 days	181-360 days	361-720 days	721-1080 days	1080 days
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Specific provision</u>												
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	-	-	-	-	640,836	-	849,647
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	-	-	-	-	45,256	-	2,300,417
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	-	1,188,171
13	宁夏国美商贸有限公司3490189	3,159,291	3,490,189	-330,898	-	3,159,291	-	-	-	-	825,443	1,415,621	918,226
14	Comprised of around 130 customers with amount <500k in HY2021	7,541,485	7,551,485	-10,000	-	7,541,485	-	-	-	-	230,572	83,075	7,227,838
	Total	25,837,547	26,178,445	-340,898	-	25,837,547	-	-	-	-	1,080,135	3,634,093	21,123,319
15	Comprised of 5 customers with amount <500k in HY2021	210,345	210,345	-	-	210,345	-	-	-	-	-	52,737	157,608
	List of specifically impaired trade receivables	26,047,892	26,388,790	-340,898	-	26,047,892	-	-	-	-	1,080,135	3,686,831	21,280,927
	Balance of trade reveiables without impairment	53,162,860	23,967,513	-	340,898	24,308,411	826,790	929,000	797,864	4,670,990	31,871,794	11,626,876	2,439,547
	Total balance before allowance for impairment	79,210,752	50,356,303	-340,898	340,898	50,356,303	826,790	929,000	797,864	4,670,990	32,951,928	15,313,707	23,720,474
	Less specifcally impaired trade receivables carried forwad frm 31 December 2020	-26,047,892											
	Less ECL model adjustment carried forward from 31.12.2020	-7,283,733											
	Less: General allowance for impairment carried forward from 31 December 2020	-24,308,411											
	Balance of trade reveiables without impairment	21,570,716											