

| Appendix 1 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 |
| | | | | | | | Invoice date: From 1 Oct to 31 Dec2020 | Invoice date: From 1 Jul to 30 Sep 2020 | Invoice date: From 1 Jan to 30 Jun 2020 | Invoice date: From 1 Jan to 31 Dec 2019 | Invoice date: From 1 Jan to 31 Dec 2018 | Invoice date: Before 1 Jan 2018 |
| | | RMB | RMB | RMB | RMB | RMB | RMB | RMB | RMB | RMB | RMB | RMB |
| 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 | | | | | | | | | | |