
ODL (Guangzhou) Optical Coating Co., Ltd.

Evaluation report on the Value of all shareholders' equity

Evaluation Report [2024] No. D -41

March 20, 2024

中国资产评估协会

资产评估业务报告备案回执

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 (可扫描二维码查询备案业务信息)	

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Statement

This statement is an integral part of the asset evaluation report.

1. In the implementation of this asset evaluation business, we follow relevant laws and regulations and asset evaluation guidelines, and abide by the principles of independence, objectivity, and impartiality; according to the information we collect in the course of our practice, the content stated in the evaluation report is objective, and we shall bear corresponding legal responsibilities for the rationality of the evaluation conclusions.
2. The list of assets and liabilities involved in the evaluation object shall be declared by the client and the evaluated company and confirmed by their signatures; provide the necessary information and ensure the authenticity, legality and completeness of the information provided, and it is the responsibility of the client and relevant parties to properly use the evaluation report.
3. We have no existing or expected interest relationship with the evaluation object in the evaluation report; we have no existing or expected interest relationship with the relevant parties, and there is no prejudice against the relevant parties.
4. We have conducted on-site investigations of the evaluation objects and the assets involved in the evaluation report; we have paid necessary attention to the legal ownership status of the evaluation objects and the assets involved, checked the legal ownership information of the evaluation objects and the assets involved, and truthfully disclosed the problems that have been discovered, and have submitted to the client and related parties to improve the property rights to meet the requirements for issuing the evaluation report. However, we only express our opinions on the value of the entrusted assets, and we have no right to make any form of guarantee of their legal ownership. This report shall not be used as any form of proof of property rights.
5. The analysis, judgment and conclusions in the evaluation report issued by us are subject to the assumptions and limitations in the evaluation report. Users of the evaluation report should

fully consider the assumptions, limitations, special matters stated in the evaluation report and the impact of its evaluation conclusions.。

6. The purpose of the asset appraiser to perform the asset evaluation business is to estimate the value of the evaluation object and express professional opinions and does not assume the responsibility for the decision-making of the relevant parties. The conclusion of the asset evaluation should not be considered as a guarantee of the achievable price of the evaluation object.。

7. We and the evaluation institutions in which we are located have the practice qualifications and related professional evaluation experience required for this evaluation business. Except for the use of the work of other evaluation agencies or experts disclosed in the evaluation report, the results of the work of other evaluation agencies or experts were not used in the evaluation process.。

8. Our investigation of physical assets is routinely limited to their apparent quality, use condition, and maintenance condition. It has not touched the parts that are covered, concealed, and difficult to reach inside. We are unable and have not accepted the commission to conduct professional and technical testing and appraisal of the internal quality of the above-mentioned assets. Our evaluation is based on the information provided by the client. If the internal quality of these evaluation objects is flawed, the evaluation conclusions may be affected to varying degrees.。

9. This report is only for the client to serve the evaluation purposes specified in this report and submit it to the competent property evaluation department for review and use. The right to use this evaluation report belongs to the client. Except in cases that are submitted to the relevant government management departments in accordance with regulations or need to be disclosed in accordance with the law, all or part of the content of the report may not be published in any public media without the permission of the evaluation company.。

10. If there is a conflict between the Chinese and English versions, the Chinese version shall prevail.。

ODL (Guangzhou) Optical Coating Co., Ltd.

Evaluation report on the Value of all shareholders' equity

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Summary

The following content is excerpted from the main body of the asset evaluation report. If you want to understand the details of this evaluation project and reasonably understand the evaluation conclusions, you should read the main body of the evaluation report.

1. The client, the evaluated company, and other users of the evaluation report stipulated in the business agreement

Users of this evaluation report: the client ■■■■■
the evaluated company ODL (Guangzhou) Optical Coating Co., Ltd. and other users of the evaluation report stipulated by national laws and regulations.

2. Evaluation purpose

Provide a value reference for the assets and liabilities listed on the balance sheet of ODL (Guangzhou) Optical Coating Co., Ltd. involved in the proposed transfer of equity of ODL (Guangzhou) Optical Coating Co., Ltd.

3. Evaluation object and scope of evaluation

The object of this evaluation is the entire equity of the shareholders of ODL (Guangzhou) Optical Coating Co., Ltd., and the scope of evaluation is the assets and liabilities listed in the audited balance sheet of ODL(Guangzhou) Optical Coating Co., Ltd. on December 31, 2023 (see the asset evaluation breakdown for details).

4. Value type

Market value type.

5. Evaluation base date

December 31, 2023

6. Evaluation method

Adopt the asset base method.

7. Evaluation conclusion

Before the evaluation, the book value of the total assets of ODL (Guangzhou) Optical Coating Co., Ltd. was CNY 8,309,437.44, the book value of the liabilities was CNY 1,828,048.64, and the book value of the value of all shareholders' equity was CNY 6,481,388.80.

After evaluation, December 31, 2023 is used as the evaluation base date. Under the premise of assuming that the conditions are established, the total asset evaluation value of ODL (Guangzhou) Optical Coating Co., Ltd. is CNY 8,285,158.73, the debt evaluation value is CNY 1,828,048.64, and the value of all shareholders' equity evaluation value is CNY 6,457,110.09, in capitalized CNY description: Six Million four hundred and fifty-seven thousand one hundred and ten point zero nine CNY, the evaluation value decreased CNY 24,278.71, the appreciation rate is -0.37%.

The evaluation report is valid for one year, that is, it is valid from December 31, 2023 to December 30, 2024, and can be used as a value reference for achieving the purpose of this evaluation.

8. Major special matters

This evaluation is based on the assets and liabilities listed in the audited financial statements provided by the client.

For specific content, please refer to the "11. Description of Special Matters" in the main body of the evaluation report.

To use the evaluation conclusions correctly, users of the evaluation report should fully consider the assumptions, limitations, special matters, and their impact on the evaluation conclusions contained in the evaluation report.

The date of submission of this evaluation report is March 20, 2024.

ODL (Guangzhou) Optical Coating Co., Ltd.

Evaluation report on the Value of all shareholders' equity

Text

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_____ accepts your company's commission and adopts the asset basis method in accordance with relevant laws, regulations, asset evaluation criteria and asset evaluation principles, and in accordance with the necessary evaluation procedures, to evaluate the market value of all shareholders' equity of ODL(Guangzhou) Optical Coating Co., Ltd. involved in your proposed transfer of equity as of December 31, 2023. The value of the equity of ODL (Guangzhou) Optical Coating Co., Ltd. as of December 31, 2023. The asset evaluation status is now reported as follows:

1. User profiles of the client, the evaluated company, and other evaluation reports stipulated in the business agreement

(1) Client: _____

(2) Evaluated company: ODL (Guangzhou) Optical Coating Co., Ltd.

1、Overview

Unified social credit code: 91440101788929260D

Address: South District, 8th Floor, No. 52, Jinxiu Road, No. 231 Development Avenue, Guangzhou Economic and Technological Development Zone

Legal representative: _____

Registered capital: 200K (USD)

Type: Limited liability company (wholly owned by a foreign legal person)

Date of establishment: June 27, 2006

Business period: June 27, 2006 to June 27, 2056

Business scope: instrument manufacturing; optical instrument manufacturing; optical instrument sales; instrument sales; optical glass sales; technical services, technology development, technical consulting, technical exchanges, technology transfer, and technology

promotion. (For specific business items, please log in to the Guangzhou Commercial entity information publicity platform for inquiries. The business scope is subject to the approval of the examination and approval authority. For projects that must be approved in accordance with the law, business activities can only be carried out after the approval of the relevant departments)

2. The capital information as of December 31, 2023, the evaluation base date, is as follows:

Investor	Capital contribution (unit: USD 10K)	Proportion of capital contribution (%)
ODL S.R.L.	20.00	100.00

(4) The relationship between the client and the evaluated company

The client is the service provider who provides business consulting for the evaluated company.

(5) Users of other evaluation reports stipulated in the business agreement:

Except for the users of reports stipulated by laws and regulations related to this economic behavior, there are no other users of evaluation reports.

2. Purpose of evaluation

Provide a value reference for the assets and liabilities listed on the balance sheet of ODL (Guangzhou) Optical Coating Co., Ltd. involved in the proposed transfer of equity of ODL (Guangzhou) Optical Coating Co., Ltd.

3. Evaluation object and scope of evaluation

The object of this evaluation is the value of all shareholders' equity of ODL (Guangzhou) Optical Coating Co., Ltd., and the scope of evaluation is the assets and liabilities listed on the balance sheet of ODL (Guangzhou) Optical Coating Co., Ltd. as of December 31, 2023. Specifically:

(1) The accounting statements corresponding to the assets and liabilities in the statement declared by the enterprise, the specific types and book values are as follows:

Unit: CNY

Items	Book value (CNY)
1. Total current assets	8,058,065.55
Monetary funds	237,970.54
Notes receivable	1,280,353.53
Net accounts receivable	1,182,571.25
Net prepaid accounts	
Interest receivable	
Net other receivables	50.00
Stock	5,357,120.23
Other current assets	
2. Total non-current assets	251,371.89
Long-term equity investment	
Net fixed assets	251,371.89
Project under construction	
Net intangible assets	
Long-term amortization expense	
3. Total assets	8,309,437.44
4. Total current liabilities	1,828,048.64
Short-term borrowing	
Accounts payable	1,863,031.90
Accounts receivable in advance	
Salary payable to employees	
Taxes payable	-67,459.85
Profit payable	
Other payables	32,476.59
Other current liabilities	
5. Total non-current liabilities	
Long-term borrowing	
6. Total liabilities	1,828,048.64
7. The value of all shareholders' equity	6,481,388.80

The above assets and liabilities are taken from the financial statements provided by the company.

(2) The type and quantity of off-balance sheet assets declared by the enterprise:

The enterprise has no off-balance sheet assets.

(3) The situation of the main assets in the scope of evaluation:

1. The original book value of monetary funds is CNY 237,970.54, which is CNY 4,341.24 in cash and CNY 233,629.30 in bank account.
2. Receivables, of which the net book value of notes receivable is CNY 1,280,353.53, the net book value of accounts receivable is CNY 1,182,571.25, and the net book value of other receivables is CNY 50.00.
3. The original book value of the inventory is CNY 6,271,043.62 yuan, including the

provision for falling prices of CNY 913,923.39, and the net book value is CNY 5,357,120.23. Among them, the carrying value of raw materials is CNY 5,133,087.27, and the provision for falling prices is CNY 778,809.29, and the net book value is CNY 4,354,277.98; the carrying value of inventory commodities is CNY 1,137,956.35, and the provision for falling prices is CNY 135,114.10, and the net book value is CNY 1,002,842.25.

4. The original book value of fixed assets is CNY 2,024,710.43, and the net book value is CNY 251,371.89. The original book value of machinery and equipment is CNY 1,958,417.01, with a net book value of CNY 247,957.21; the original book value of electronic equipment is CNY 66,293.42, with a net book value of CNY 3,414.68.

Except for the above-mentioned assets and liabilities included in the scope of evaluation, ODL (Guangzhou) Optical Coating Co., Ltd. promises that there are no other off-balance sheet assets and liabilities that should be included in the scope of evaluation. The above-mentioned entrusted evaluation objects and scope are consistent with the evaluation objects and scope involved in economic behavior.

4. Value types and their definitions

Value type and definition: According to the purpose of this evaluation, the evaluation adopts the market value type. The so-called market value refers to the estimated amount of normal and fair transactions carried out by the evaluator on the base day by the voluntary buyer and the voluntary seller when they act rationally and are not subject to any coercion.

The selection of this value type in this evaluation is mainly based on factors such as the purpose of this evaluation, market conditions, evaluation assumptions, and the evaluation object's own conditions. It should be noted that the value of the same asset in different markets may vary.

5. Evaluation base date

According to the specific circumstances of the evaluated company, in order to accurately reflect the fair value of the object entrusted for evaluation, it is conducive to the smooth realization of the evaluation purpose of this project, as close as possible to the realization date of the evaluation purpose, and taking into account the accounting period and other factors, the evaluation agency and the client (that is, the evaluated company) unanimously agreed that the base date for the evaluation of the assets of this project is December 31, 2023.

During the period adjacent to the selected evaluation base date, there were no major

fluctuations in the international and domestic markets, the prices of various commodities, means of production, and labor services were basically stable, and the market exchange rate of the CNY to foreign currencies was within the normal range of fluctuations. Therefore, the selection of the evaluation base date will not cause the evaluation results to be materially affected by the different market price points.

All price standards and interest rates, exchange rates, and tax rates in this evaluation are the price standards and interest rates, exchange rates, and tax rates in effect on the evaluation base date.

6. Evaluation basis

(1) Legal and regulatory basis

1. "Asset Evaluation Law of the People's Republic of China";
2. "Company Law of the People's Republic of China";
3. "Corporate Accounting Standards-Basic Standards";
4. "Enterprise Income Tax Law of the People's Republic of China";
5. Other relevant regulations and regulations.

(2) Basis for evaluation criteria

1. "Basic Guidelines for Asset Evaluation" (Cai Zi [2017] No. 43);
2. "Code of Professional Ethics for Asset Evaluation" (China Evaluation Association [2017] No. 30);
3. "Asset Evaluation Practice Guidelines-Asset Evaluation Procedures" (China Evaluation Association [2017] No. 31);
4. "Asset Evaluation Practice Guidelines-Asset Evaluation Report" (China Evaluation Association [2017] No. 32);
5. "Asset Evaluation Practice Guidelines-Asset Evaluation Entrustment Contract" (China Evaluation Association [2017] No. 33);
6. "Asset Evaluation Practice Guidelines-Asset Evaluation Archives" (China Evaluation Association [2017] No. 34);
7. "Asset Evaluation Practice Guidelines-Enterprise Value" (China Evaluation Association

[2017] No. 36);

8. "Asset Evaluation Practice Guidelines-Machinery and Equipment" (China Evaluation Association [2017] No. 39);

9. "Guidelines for Business Quality Control of Asset Evaluation Institutions" (China Evaluation Association [2017] No. 46);

10. "Guiding Opinions on Asset Evaluation Value Types" (China Evaluation Association [2017] No. 47);

11. "Guiding Opinions on the Legal Ownership of Asset Evaluation Objects" (China Evaluation Association [2017] No. 48);

12. Corporate accounting standards.

(3) Basis for economic behavior

1. Asset evaluation business engagement letter.

(4) Basis for ownership

1. Business license of ODL (Guangzhou) Optical Coating Co., Ltd.;

2. Letter of commitment from the client and the evaluated unit.

(5) Basis for price collection

1. Local regulations and regulations on pricing and collection standards;

2. Statistics released by relevant national departments;

3. "Manual of Common Methods and Parameters for Asset Evaluation" (Machinery Industry Press);

4. Evaluate the effective interest rate, exchange rate, and tax rate on the base date;

5. On-site survey records of evaluators;

6. Evaluation of the accounting audit report on the base day;

7. Various supporting materials related to the evaluation collected by the evaluators.

7. Evaluation method

(1) Selection of evaluation methods

There are many methods for evaluating the assets and liabilities listed on the balance sheet of an enterprise. The main commonly used methods are the asset base method and the market

method.

1. Income method: It refers to an asset evaluation method that determines the evaluated price by estimating the expected future income of the evaluated asset and converting it into the present value.
2. Asset basis method: It refers to a method of estimating the replacement cost of the asset in a brand-new state under the premise of the continued use of the asset, and then deducting the depreciation caused by various loss factors, and finally obtaining the value of the asset.
3. Market method: It is to select a few comparative cases based on the principle of substitution in the recent transaction cases that have occurred in similar areas in the region where the evaluation object is located, and revise the transaction situation, transaction date, regional factors, individual factors, etc. To obtain the price of the evaluation object.

According to the analysis of the basic situation of ODL (Guangzhou) Optical Coating Co., Ltd. by the evaluators, since the purpose of this evaluation is to evaluate the value of the company's shareholders' equity, there are fewer transaction cases similar to the evaluated company and it is not highly comparable, so it is not suitable to adopt the market method. The performance of ODL (Guangzhou) Optical Coating Co., Ltd. has been at a loss in net profit for two consecutive years, so it is not appropriate to use the income method to evaluate. The purpose of this evaluation is to propose the transfer of equity. The scope of evaluation is the assets and liabilities listed on the balance sheet of ODL (Guangzhou) Optical Coating Co., Ltd. According to the current actual situation of the enterprise, the asset basis method is used to evaluate the value of the equity of the enterprise on the reference date more objectively.

(2) Asset Base Method

The cost method in enterprise value evaluation, also known as the asset basis method, refers to the evaluation idea of determining the value of the evaluation object on the basis of a reasonable evaluation of the value of the enterprise's assets and liabilities. Among them, the value of each asset should be obtained by selecting appropriate specific evaluation methods according to its specific circumstances. The main asset evaluation methods are briefly described as follows:

1. Evaluation of current assets

The current assets of this commission are monetary funds.

1.1 Evaluation of monetary funds

Through verification of bank statements and balance adjustment statements, evaluate according to the verified book value.

1.2 Evaluation of receivables (notes receivable, accounts receivable, other receivables)

On the basis of verification that the received payment is correct, the evaluation value is determined based on the amount that may be recovered for each payment. Specifically, letters or alternative audit procedures are used to confirm the authenticity of the detailed balance of the book, analyze its recyclability, and determine the evaluation value on this basis.

2. Fixed assets

2.1 Evaluation of machinery and electronic equipment:

According to the evaluation purpose, the replacement cost method is mainly used in the evaluation of machinery equipment and electronic equipment assets. That is, under the premise of continuous use, the replacement cost is determined based on the current market value of the asset. At the same time, the replacement rate after the corresponding loss is determined through on-site survey and comprehensive technical analysis, and the evaluation value is calculated accordingly. The calculation formula is:

Equipment evaluation value = equipment replacement cost × comprehensive newness rate

(1) Determination of replacement cost

Replacement cost = equipment purchase price

Determination of equipment purchase price: ask the equipment manufacturer and sales company for the current market price information of the equipment, and combine the evaluators to conduct market research and collect current price information to determine the purchase price of the equipment.

(2) Determination of newness rate

Determination of comprehensive newness rate

According to the equipment situation, the equipment with high value, important and in abnormal use shall be determined by a combination of on-site survey and scoring by evaluators and the newness rate of the longevity method; for equipment with low value, unimportant and in normal use, the longevity method shall be used to determine the evaluation value.

[REDACTED]

Comprehensive newness rate = newness rate of the years method ×40% + newness rate of on-site survey ×60%

newness rate of the longevity method = (economic life span—used life span)/Economic life span ×100%

Through discussions and on-site surveys with equipment management, maintenance, and user personnel, the evaluators refer to the relevant information such as equipment testing, maintenance records, and technical files provided by the enterprise, and evaluate the use status and technical level of the equipment into new rates according to unit items.

For equipment in use that has exceeded the prescribed service life and whose technical performance has decreased significantly, the newness rate shall be 15% in accordance with the relevant provisions of the regulatory opinions. .

For equipment to be scrapped, the realizable value of the equipment shall be used as its evaluation value. .

For equipment that has been sold from the date of the evaluation benchmark to the date of the on-site survey by the evaluator, the net proceeds from the sale of the assets (that is, the related expenses incurred after the sale price is reduced) shall be used as the evaluation value. .

3、Liabilities

Check and verify the actual debtors and liabilities of each liability after the realization of the evaluation purpose, and determine the evaluation value based on the actual liabilities and amounts that the property owner needs to bear after the realization of the evaluation purpose. .

8. Evaluate the implementation process and situation of the program

1. Understand the overview of the subject of the evaluation, the purpose of the evaluation and the situation of the evaluation project and conduct a preliminary risk assessment.
2. Accept the evaluation commission, agree on the evaluation scope and objects related to the evaluation purpose, agree on the evaluation base date, and the evaluation agency and the client enter into an asset evaluation business agreement, and make commitments in accordance with the provisions.
3. Form an evaluation project team and formulate an evaluation plan.
4. Guide the evaluated unit to conduct an inventory of the objects entrusted for evaluation, fill

in the asset inventory schedule, and prepare and provide various information required for the evaluation.

5. Go to the site of the evaluated unit, listen to the introduction of relevant personnel on the situation of the enterprise and the history and current situation of the objects for evaluation, verify the ownership information and cost information of the main assets for evaluation, and physically check and investigate the contents and amounts of the various asset evaluation declaration schedules filled in by the evaluated unit, and conduct spot checks and checks with the contents of the evaluated unit's accounting statements, data and original accounting documents, and carry out necessary evidence collection as needed.

6. Select the appropriate evaluation method according to the evaluation purpose, the situation understood by the evaluation site operation, the information collected, and the specific situation of the evaluated unit, collect market price information and related parameter data, and evaluate and estimate the evaluation value of the subject of the evaluation.

7. Based on the preliminary evaluation results of the evaluators on the subject of the evaluation, the evaluation project team will conduct a summary analysis to prevent duplication and omissions, and adjust, modify and improve the preliminary evaluation results.

8. Based on the evaluation work situation and the analysis and adjustment of the evaluation results, draft an asset evaluation report, after an internal three-level review, and seek feedback from the client, issue a formal asset evaluation report to the client.

9. Evaluation hypothesis

According to the requirements of the asset evaluation criteria, the evaluator determines that the following assumptions are established on the evaluation base date. When the future economic environment changes significantly, the evaluator will not be responsible for deriving different evaluation results due to changes in assumptions.

(1) Basic assumptions

1. This evaluation is based on the specific evaluation purpose specified in this asset evaluation report as the basic hypothesis premise; the scope of the evaluation is only subject to the asset evaluation declaration form provided by the client or the evaluated company;

2. All assets in this evaluation are premised on the actual stock on the evaluation base date, and the current market price of the relevant assets is based on the domestic effective price on the evaluation base date;

3. There have been no major changes in the country's current relevant laws, regulations and policies, and the country's macroeconomic situation. There have been no major changes in the political, economic and social environment in which the parties to this transaction are located, and there have been no major adverse effects caused by other unpredictable and force majeure factors.

4. Unless otherwise stated, it is assumed that the company fully complies with all relevant laws and regulations.

5. It is assumed that the accounting policies that the company will adopt in the future are basically the same as the accounting policies used in the preparation of this report in important respects.

6. There will be no major changes in relevant interest rates, exchange rates, tax benchmarks and tax rates, policy levies, etc.

7. There are no other human irresistible factors and unforeseen factors that have a significant adverse impact on the enterprise.

(2) Special assumptions

1. All evidentiary materials such as the business contract provided by the evaluated company, the company's business license, articles of association, signed agreements, financial information, etc. are true and valid.

10. Evaluation conclusion

Before the evaluation, the book value of the total assets of ODL (Guangzhou) Optical Coating Co., Ltd. was CNY 8,309,437.44, the book value of the liabilities was CNY 1,828,048.64, and the book value of the value of all shareholders' equity was CNY 6,481,388.80.

After evaluation, December 31, 2023 is used as the evaluation base date. Under the premise of assuming that the conditions are established, the total asset evaluation value of ODL (Guangzhou) Optical Coating Co., Ltd. is CNY 8,285,158.73, the debt evaluation value is CNY 1,828,048.64, and the value of all shareholders' equity evaluation value is CNY 6,457,110.09, in capitalized CNY description: Six Million four hundred and fifty-seven thousand one hundred and ten point zero nine CNY, the evaluation value decreased CNY 24,278.71, the appreciation rate is -0.37%.

The evaluation results of the assets entrusted for evaluation on the evaluation base date of

December 31, 2023 are as follows:

Summary table of asset evaluation results

Evaluation base date: December 31, 2023

Unit: CNY

Items	Book value	Evaluation value	Increase or decrease value	Appreciation rate%
	A	B	C=B-A	D=C/ A
Current assets	8,058,065.55	8,075,696.57	17,631.02	0.22
Non-current assets	251,371.89	209,462.16	-41,909.73	-16.67
Among them: net long-term equity investment				
Net fixed assets	251,371.89	209,462.16	-41,909.73	-16.67
Net projects under construction				
Net intangible assets				
Long-term amortization expense				
Total assets	8,309,437.44	8,285,158.73	-24,278.71	-0.29
Current liabilities	1,828,048.64	1,828,048.64		
Non-current liabilities				
Total liabilities	1,828,048.64	1,828,048.64		
The value of all shareholders' equity (owner's equity)	6,481,388.80	6,457,110.09	-24,278.71	-0.37

For details of the evaluation conclusions, see the asset evaluation breakdown.

11. Description of special matters

- (1) The term "evaluation value" as used in this report refers to the market value of the assessed assets determined in accordance with the principle of open market under the premise that the existing purpose remains unchanged and continues to be used, and under the premise of the external economic environment on the evaluation base date. It does not consider the impact on the assessed value of mortgages and guarantees that may be assumed in the future, as well as the additional prices that may be paid by special transaction methods; At the same time, this report also does not consider major changes in national macroeconomic policies and the impact of natural forces and other force majeure on asset values.
- (2) The evaluation results of this report do not consider the possible tax effects of the increase or decrease in the evaluation of various assets.
- (3) For the relevant defects that may affect the asset evaluation results of the enterprise, no special instructions are made when the enterprise entrusts it, and the evaluators are generally

unable to learn about it based on their own experience, the evaluation agency and the evaluators shall not bear corresponding responsibilities.

(4) This evaluation is only based on the assets and liabilities provided by the client. Please pay attention to the users of the evaluation report.

(5) When evaluating the value of all shareholders' equity, the evaluation conclusion is the objective market value of the value of all shareholders' equity. We did not consider the impact of factors such as fees and taxes payable by both parties to the transaction on the evaluation conclusions when the actual transaction of equity occurred.

(6) The evaluation of the evaluated assets and related liabilities in this report is to objectively reflect the value of the total equity value of the shareholders commissioned by ODL (Guangzhou) Optical Coating Co., Ltd. on the evaluation base date. It is only for the purpose of the evaluation. Our company has no intention of requiring the evaluated company to carry out relevant accounting processing according to the evaluation results of this report. If accounting processing is required, it shall be approved and decided by the higher-level finance, taxation and competent departments of the evaluated unit.

(7) Due to the inability to obtain information on the transaction status of industry and related asset property rights, and the lack of analytical basis for asset liquidity, the impact of asset liquidity on the value of the evaluated object was not considered in this evaluation.

(8) By the evaluation base date, the evaluated company undertakes that, except for the above-mentioned matters, the assets entrusted for evaluation have no collateral, guarantees, litigation-related, contingent liabilities and other major matters that may affect the evaluation results. However, users of the evaluation report submitted by the evaluation agency still need to make independent judgments on the mortgage, guarantee, etc. of the entrusted assets without relying on this report.

(9) On the date of submission of the evaluation report, except for the above-mentioned matters, the evaluators did not find out during the evaluation process of this project, and the client and the evaluated unit did not provide information about special matters that may affect the evaluation conclusions and need to be clearly revealed.

Special matters may have an impact on the evaluation conclusions, and users of the evaluation report should pay attention to them.

12. Description of restrictions on the use of evaluation reports

1. This report is only for the client and the users specified in this report to serve the evaluation purposes specified in this report and submit it to the competent property evaluation department for review and use. The right to use this evaluation report belongs to the client. Except in cases that are submitted to the relevant government management departments in accordance with regulations or need to be disclosed in accordance with the law, neither the evaluation company nor the client may extract, quote or disclose the contents of this evaluation report in the public media without the permission of the other party.
2. If there are major matters after the evaluation benchmark date and within the validity period, the conclusions of this evaluation cannot be used directly. If the number of assets changes after the evaluation benchmark and within the validity period of the evaluation results, the amount of assets should be adjusted accordingly according to the original evaluation method. If the asset price standard changes, the client should make corresponding adjustments when the asset is priced, but if it has a significant impact on the asset evaluation price, the client should promptly hire an evaluation agency to reconfirm the evaluation value.
3. When policy adjustments have a significant impact on the evaluation conclusions, the evaluation base date should be re-determined for evaluation.
4. The validity period of this evaluation report is one year (from the evaluation base date to December 30, 2024).
5. The right to interpret the meaning of this evaluation report is the evaluation agency that issued the report. Except for the clear special provisions of national laws and regulations, no other unit or department has the right to interpret it.

13. Evaluation report day

The date of submission of this evaluation report is March 20, 2024.

14. Evaluation agency

Evaluation agency: [REDACTED]

Legal representative: [REDACTED]

Asset evaluator: [REDACTED]



Asset evaluator:



March 20, 2024

Attachment

(Unless otherwise specified, the rest are copies)

1. Business license of ODL (Guangzhou) Optical Coating Co., Ltd.;
2. Accounting statements of ODL (Guangzhou) Optical Coating Co., Ltd. on the evaluation base date;
3. Letter of Commitment from ODL (Guangzhou) Optical Coating Co., Ltd.;
4. Qualification certificate of asset evaluation agency;
5. Qualification certificate of evaluator;
6. Business license of an enterprise legal person of an asset evaluation agency.



营业执照

(副本)

统一社会信用代码 91440101788929260D

统一社会信用代码 91440101788929260D

名称	欧帝尔(广州)光学镀膜有限公司
类型	有限责任公司(外国法人独资)
住所	广州经济技术开发区开发大道231号一幢52号第八层南区
法定代表人	[REDACTED]
注册资本	贰拾万元整(美元)
成立日期	2006年06月27日
营业期限	2006年06月27日至2056年06月27日
经营范围	仪器仪表制造业(具体经营项目请登录广州市商事主体信息公示平台查询。经营范围以审批机关核定的为准,依法须经批准的项目,经相关部门批准后方可开展经营活动。)



登记机关



2016年09月12日



广东广汇会计师事务所有限公司

GUANGDONG GUANG HUI CERTIFIED PUBLIC ACCOUNTANTS LTD.

地址：广州市天河区天府路 11 号之一方圆小院夹 1 号 211 房

电话：(020) 85679451

传真：(020) 85552703

邮编：510630

审计报告

报告文号：广汇审字【2024】第 0048 号

欧帝尔（广州）光学镀膜有限公司全体股东：

一、审计意见

我们审计了欧帝尔（广州）光学镀膜有限公司（以下简称“欧帝尔”公司）财务报表，包括 2023 年 12 月 31 日的资产负债表，2023 年度的利润表、现金流量表以及相关财务报表附注。

我们认为，后附的财务报表在所有重大方面按照《企业会计制度》的规定编制，公允反映了欧帝尔公司 2023 年 12 月 31 日的财务状况以及 2023 年度的经营成果和现金流量。

二、形成审计意见的基础

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。按照中国注册会计师职业道德守则，我们独立于欧帝尔公司，并履行了职业道德方面的其他责任。我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

三、管理层和治理层对财务报表的责任

管理层负责按照《企业会计制度》的规定编制财务报表，使其实现公允反映，并设计、执行和维护必要的内部控制，以使财务报表不存在由于舞弊或错误导致的重大错报。

在编制财务报表时，管理层负责评估欧帝尔公司持续经营能力，披露与持续经营相关的事项，并运用持续经营假设，除非管理层计划清算欧帝尔公司、终止运营或别无其他现实的选择。

治理层负责监督欧帝尔公司的财务报告过程。

四、注册会计师对财务报表审计的责任



我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。

在按照审计准则执行审计工作的过程中，我们运用职业判断，并保持职业怀疑。同时，我们也执行以下工作：

(1) 识别和评估由于舞弊或错误导致的财务报表重大错报风险，设计和实施审计程序以应对这些风险，并获取充分、适当的审计证据，作为发表审计意见的基础。由于舞弊可能涉及串通、伪造、故意遗漏、虚假陈述或凌驾于内部控制之上，未能发现由于舞弊导致的重大错报的风险高于未能发现由于错误导致的重大错报的风险。

(2) 了解与审计相关的内部控制，以设计恰当的审计程序，但目的并非对内部控制的有效性发表意见。

(3) 评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

(4) 对管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能导致对欧帝尔公司持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致欧帝尔公司不能持续经营。

(5) 评价财务报表的总体列报、结构和内容（包括披露），并评价财务报表是否公允反映相关交易和事项。

我们与管理层就计划的审计范围、时间安排和重大审计发现等事项进行沟通，包括沟通我们在审计中识别出的值得关注的内部控制缺陷。



中国注册会计师：

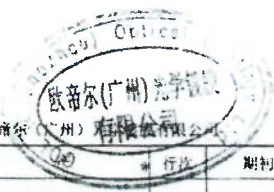


中国注册会计师：

李慧蓉

二〇二四年三月二十五日





资产负债表

2023年12月31日

编制单位：欧帝尔(广州)光学仪器有限公司

单位：元

资产	行次	期初数	期末数	负债及所有者权益	行次	期初数	期末数
流动资产：				流动负债：			
货币资金	1	361,267.93	237,970.54	短期借款	68		
短期投资	2			应付票据	69		
应收票据	3	535,745.14	1,280,353.53	应付账款	70	1,327,793.91	1,863,031.90
应收股利	4			预收账款	71		
应收利息	5			应付工资	72		
应收账款	6	900,296.22	1,182,571.25	应付福利费	73		
其他应收款	7	50.00	50.00	应付股利	74		
预付账款	8			应交税金	75	31,466.20	-67,459.85
应收补贴款	9			其他应交款	80		
存货	10	7,170,809.02	5,357,120.23	其他应付款	81	64,721.82	32,476.59
待摊费用	11			预提费用	82		
一年内到期的长期债权投资	21			预计负债	83		
其他流动资产	24			一年内到期的长期负债	86		
流动资产合计	31	8,968,168.31	8,058,065.55	其他流动负债	90		
长期投资：				流动负债合计	100	1,423,981.93	1,828,048.64
长期股权投资	32			长期负债：			
长期债权投资	34			长期借款	101		
长期投资合计	38	0.00	0.00	应付债券	102		
固定资产：				长期应付款	103		
固定资产原值	39	2,023,515.74	2,024,710.43	专项应付款	106		
减：累计折旧	40	1,757,552.18	1,773,338.54	其他长期负债	108		
固定资产净值	41	265,963.56	251,371.89	长期负债合计	110	0.00	0.00
减：固定资产减值准备	42			递延税项：			
固定资产净额	43	265,963.56	251,371.89	递延税款贷项	111		
工程物资	44			负债合计	114	1,423,981.93	1,828,048.64
在建工程	45			所有者权益(或股东权益)：			
固定资产清理	46			实收资本(或股本)	115	1,586,000.00	1,586,000.00
固定资产合计	50	265,963.56	251,371.89	减：已归还投资	116		
无形资产及其他资产：				实收资本(或股本)净额	117	1,586,000.00	1,586,000.00
无形资产	51			资本公积	118		
长期待摊费用	52			盈余公积	119	32,769.49	32,769.49
其他长期资产	53			其中：法定公益金	120		
无形资产及其他资产合计	60	0.00	0.00	未分配利润	121	6,191,380.45	4,862,619.31
递延税项：				所有者权益合计	122	7,810,149.94	6,481,388.80
递延税款借项	61			负债及所有者权益(或股东权益)合计	135	9,234,131.87	8,309,437.44
资产总计	67	9,234,131.87	8,309,437.44				

法定代表人：

主管会计工作负责人：

会计机构负责人：



利 润 表

2023年度

编制单位：欧帝尔（广州）光学镀膜有限公司

单位：元

项 目	行次	上年累计	本年累计
一、主营业务收入	1	4,678,104.95	6,798,432.21
减：主营业务成本	2	4,403,479.89	6,363,145.85
税金及附加	3	3,289.15	19,928.08
二、主营业务利润（亏损以“—”号填列）	4	271,335.91	415,358.28
加：其他业务利润（亏损以“—”号填列）	5		
减：营业费用	6	25,617.67	25,562.72
管理费用	7	985,055.65	1,909,111.02
财务费用	8	51,978.59	107,636.98
三、营业利润（亏损以“—”号填列）	9	-791,316.00	-1,626,952.44
加：投资收益（亏损以“—”号填列）	10		
补贴收入	11		
营业外收入	12	930,123.17	18.22
减：营业外支出	13	4,936.71	24,373.01
四、利润总额（亏损总额以“—”号填列）	14	133,870.46	-1,651,307.23
减：所得税	15	3,709.11	
五、净利润（净亏损以“—”号填列）	16	130,161.35	-1,651,307.23

法定代表人：

主管会计工作负责人：

会计机构负责人：



现金流量表

2023年度

编制单位：欧帝尔（广州）光学镀膜有限公司		单位：元	
项目	行次	金额	行次
一、经营活动产生的现金流量	1	6,652,346.06	57
销售商品、提供劳务收到的现金	3		58
收到的税费返还	8	853.60	59
收到的其他与经营活动有关的现金	9	6,656,199.66	60
现金流入小计	10	4,959,108.89	61
购买商品、接受劳务支付的现金	12	1,184,678.12	64
支付给职工以及为职工支付的现金	13	372,449.29	65
支付的各项税费	18	262,166.06	66
支付的其他与经营活动有关的现金	20	6,778,302.36	67
现金流出小计	21	-122,102.70	68
经营活动产生的现金流量净额	22		69
二、投资活动产生的现金流量	23		70
收回投资所收到的现金	25		71
取得投资收益所收到的现金	28		72
处置固定资产、无形资产和其他长期资产所收回的现金净额	29		73
收到的其他与投资活动有关的现金	30	1,194.69	74
现金流入小计	31		75
购置固定资产、无形资产和其他长期资产所支付的现金	35		
投资所支付的现金	36	1,194.69	
支付的其他与投资活动有关的现金	37	-1,194.69	
现金流出小计	38		76
投资活动产生的现金流量净额	40		77
三、筹资活动产生的现金流量	43		78
吸收投资所收到的现金	44		
取得借款所收到的现金	45		
收到的其他与筹资活动有关的现金	46		
现金流入小计	52		
偿还债务所支付的现金	53		
分配股利、利润和偿付利息所支付的现金	54		
支付的其他与筹资活动有关的现金	55		
现金流出小计	56	-123,297.39	79
筹资活动产生的现金流量净额			80
四、汇率变动对现金的影响			81
五、现金及现金等价物净增加额			82
			83

法定代表人：

主管会计工作负责人：

5

会计机构负责人：



欧帝尔（广州）光学镀膜有限公司

财务报表附注

（金额单位：人民币元）

一、公司基本情况

欧帝尔（广州）光学镀膜有限公司（以下简称“本公司”）是由 ODL S.R.L. 出资组建的外国法人独资企业，注册资本 20 万美元（实缴 20 万美元）。成立于 2006 年 6 月 27 日，取得注册号为 91440101788929260D 的《企业法人营业执照》。经营期限五十年，法定代表人

本公司的经营范围：仪器仪表制造业。

二、不符合会计核算前提的说明

本公司无不符合会计核算前提的情况。

三、重要会计政策、会计估计的说明

（一）会计制度

本公司执行《企业会计制度》及其补充规定。

（二）会计年度

本公司会计年度自公历 1 月 1 日起至 12 月 31 日止。

（三）记账本位币

本公司以人民币为记账本位币。

（四）记账基础和计价原则

本公司以权责发生制为记账基础，以历史成本为计价原则。

（五）外币业务的核算方法及折算方法

本公司对发生的外币经济业务，采用业务发生日当天中国人民银行公布的市场汇率（中间价）折合为记账本位币记账，年末按市场汇率（中间价）对外币账户余额进行调整，按年末市场汇率（中间价）折合的记账本位币金额与账面记账本位币金额之间的差额作为汇兑损益处理。

（六）现金及现金等价物的确定标准

（1）现金为本公司库存现金以及可以随时用于支付的存款；

（2）现金等价物为本公司持有的期限短（一般为从购买日起，三个月内到期）、流动性强、易于转换为已知金额的现金、价值变动风险很小的投资。

（七）应收款项



本公司的坏账确认标准为：对债务人破产或死亡，以其破产财产或遗产清偿后，仍然不能收回的应收款项；或因债务人逾期未履行其清偿责任，且具有明显特征表明无法收回时经公司批准确认为坏账。

（八）存货

本公司存货主要包括原材料、库存商品等，以实际成本计价。

存货的发出按加权平均法核算。

存货实行永续盘存制度。

存货跌价准备按库龄标准计提，计提标准如下：

项目	1-2 年	2-3 年	3-4 年	4-5 年	5-6 年	6 年以上
原材料	0%	5%	12.5%	20%	30%	可变现净值按每片 1.8 美元
产成品	0%	5%	10%	15%	20%	30%

（九）固定资产

本公司的固定资产指使用期限超过一年，为生产商品、提供劳务、出租或经营管理而持有的单位价值较高的有形资产。固定资产按取得时的实际成本入账，以年限平均法计提折旧。在不考虑减值准备的情况下，按固定资产的类别、估计的经济使用年限和预计净残值率分别确定折旧年限和年折旧率如下：

固定资产类别	预计净残值率	预计使用年限	年折旧率
机器设备	10%、5%	10 年、5 年	9%—19%
电器设备	5%	5 年	19%
电子设备	10%、5%	10 年、5 年、3 年	9%—31.67%

（十）收入确认原则

本公司的商品销售在商品所有权上的主要风险和报酬已转移给购货方，本公司既没有保留通常与所有权相联系的继续管理权，也没有对已售出的商品实施控制，与交易相关的经济利益很可能流入企业，并且与销售该商品相关的收入和成本能够可靠地计量时，确认收入的实现。

本公司提供的劳务在同一会计年度开始并完成的，在劳务已经提供，收到价款或取得收取价款的证据时，确认收入的实现；劳务的开始和完成分属不同会计年度的，在劳务合同的总收入、劳务的完成程度能够可靠地确定，与交易相关的价款很可能流入，已经发生的成本和为完成劳务将要发生的成本能够可靠地计量时，按完工百分比法确认收入；长期合同工程在合同结果已经能够合理地预见时，按结账时已完成工程进度的百分比法确认收入的实现。

本公司让渡资产使用权取得的利息收入和使用费收入，在与交易相关的经济利益很



可能流入企业，且收入的金额能够可靠地计量时，确认收入的实现。

四、会计政策、会计估计变更及重大会计差错更正的说明

本公司 2023 年度未发生会计政策、会计估计变更及重大会计差错更正事项。

五、或有事项的说明

截至 2023 年 12 月 31 日，本公司无需要披露的重大或有事项。

六、资产负债表日后事项

本公司无需要披露的资产负债表日后事项。

七、关联方关系及其交易

（一）存在控制关系的关联方

1、企业经济性质或类型、名称、注册地、企业的主营业务

企业名称	注册地址	与本公司关系
ODL S. R. L.	意大利	母公司

2、所持权益及其变化

企业名称	期初数		期末数	
	金额	比例（%）	金额	比例（%）
ODL S. R. L.	1,586,000.00	100.00%	1,586,000.00	100.00%

（二）关联方交易

1、定价政策

以市场价为基础加以双方协商最终确定价格。

2、关联方交易（不含关联方往来款项）

交易类型及交易对象	交易内容	期初数	期末数
一、关联方销售			
（一）销售产品			
二、关联方采购			
（一）购买产品			
ODL S. R. L.	材料采购	3,372,153.88	4,156,743.85
合计		3,372,153.88	4,156,743.85

3、关联方往来

关联方名称	款项科目	期初数	期末数
ODL S. R. L.	应付账款	1,300,657.91	1,399,174.40

八、财务报表项目注释

1、货币资金

项 目	期初数	期末数
现金	5,466.85	4,341.24
银行存款	355,801.08	233,629.30
合 计	361,267.93	237,970.54



2、应收票据

项 目	期初数	期末数
银行承兑汇票	535,745.14	1,280,353.53
合 计	535,745.14	1,280,353.53

3、应收账款

(1) 账龄分析

账 龄	期初数			期末数		
	期初数	比例 (%)	坏账准备	期末数	比例 (%)	坏账准备
1 年以内	875,928.13	97.29%		1,182,571.25	100.00%	
1 至 2 年	0.00	0.00%		0.00	0.00%	
2 至 3 年	0.00	0.00%		0.00	0.00%	
3 至 4 年	0.00	0.00%		0.00	0.00%	
4 至 5 年	0.00	0.00%		0.00	0.00%	
5 年以上	24,368.09	2.71%		0.00	0.00%	
合 计	900,296.22	100.00%		1,182,571.25	100.00%	

(2) 应收账款主要债务人

债务人名称	期末数
广州市升龙灯光设备有限公司	451,983.70
广州祥明舞台灯光设备有限公司	272,437.80
广州鸿彩舞台设备有限公司	180,952.86
广州彩熠灯光股份有限公司	170,757.16

4、其他应收款

(1) 账龄分析

账 龄	期初数			期末数		
	期初数	比例 (%)	坏账准备	期末数	比例 (%)	坏账准备
1 年以内	0.00	0.00%		0.00	0.00%	
1 至 2 年	0.00	0.00%		0.00	0.00%	
2 至 3 年	0.00	0.00%		0.00	0.00%	
3 至 4 年	0.00	0.00%		0.00	0.00%	
4 至 5 年	0.00	0.00%		0.00	0.00%	
5 年以上	50.00	100.00%		50.00	100.00%	
合 计	50.00	100.00%		50.00	100.00%	

(2) 其他应收款主要债务人

债务人名称	期末数
押金	50.00

5、存货

项 目	期初数	期末数
原材料	6,230,026.57	5,133,087.27
库存商品	940,782.45	1,137,956.35
存货跌价准备-原材料	0.00	-778,809.29
存货跌价准备-库存商品	0.00	-135,114.10
合 计	7,170,809.02	5,357,120.23

6、固定资产

(1) 固定资产原值



欧帝尔（广州）光学镀膜有限公司
2023 年度财务报表附注

项 目	期初数	本年增加数	本年减少数	期末数
机器设备	1,948,036.09	0.00		1,948,036.09
电器设备	9,186.23	1,194.69		10,380.92
电子设备	66,293.42	0.00		66,293.42
合 计	2,023,515.74	1,194.69	0.00	2,024,710.43

(2) 累计折旧

项 目	期初数	本年增加数	本年减少数	期末数
机器设备	1,688,739.51	14,998.32		1,703,737.83
电器设备	5,933.93	788.04		6,721.97
电子设备	62,878.74	0.00		62,878.74
合 计	1,757,552.18	15,786.36	0.00	1,773,338.54

(3) 固定资产净值

项 目	期初数	本年增加数	本年减少数	期末数
机器设备	259,296.58	-14,998.32		244,298.26
电器设备	3,252.30	406.65		3,658.95
电子设备	3,414.68	0.00		3,414.68
合 计	265,963.56	-14,591.67	0.00	251,371.89

7、应付账款、其他应付款

(1) 期初、期末余额

项 目	期初数	期末数
应付账款	1,327,793.91	1,863,031.90
其他应付款	64,721.82	32,476.59

(2) 应付账款主要债权人

债权人名称	期末数
欧帝尔意大利总部 ODL SRL	1,399,174.40
东莞市博锋光学科技有限公司	436,721.50

(3) 其他应付款主要债权人

债权人名称	期末数
带可隆商务咨询(上海)有限公司	27,914.59

8、应交税金

税 种	期初数	期末数
增值税	9,838.37	-51,228.11
企业所得税	23,521.30	0.00
城市维护建设税	344.34	0.00
教育费附加	147.58	0.00
地方教育附加	98.38	0.00
印花税	0.00	0.00
待认证进项税额	-2,815.35	-16,409.62
个人所得税	331.58	177.88
合 计	31,466.20	-67,459.85

9、实收资本

投资者名称	期初数	比例	本年增加	本年减少	期末数	比例
ODL S.R.L.	1,586,000.00	100.00%			1,586,000.00	100.00%
合 计	1,586,000.00	100.00%	0.00	0.00	1,586,000.00	100.00%

业经海南从信会计师事务所广州分所于 2007 年 7 月 6 日以从信穗(验)字[2007]028



号验资报告予以审验,业已出资完毕。2011 年 8 月 16 日,经广州市工商行政管理局经济技术开发区分局核准投资人变更为 ODL S.R.L。

10、盈余公积

项目	期初数	本年增加	本年减少	期末数
法定盈余公积	32,769.49			32,769.49
合计	32,769.49	0.00	0.00	32,769.49

11、未分配利润

项 目	金 额
上年年末余额	6,191,380.45
加:年初未分配利润调整数	
本年年初余额	6,191,380.45
本年增加数	-1,328,761.14
其中:本年净利润转入	-1,651,307.23
其他增加	322,546.09
本年减少数	0.00
其中:其他减少	0.00
本年年末余额	4,862,619.31

12、主营业务收入和主营业务成本

项 目	主营业务收入		主营业务成本	
	上年数	本年数	上年数	本年数
商品销售	4,678,104.95	6,798,432.21	4,403,479.89	6,363,145.85
合 计	7,897,137.87	6,798,432.21	4,403,479.89	6,363,145.85

13、税金及附加

项 目	上年数	本年数
城建税	1,380.07	10,659.00
教育费附加	591.46	4,568.13
地方教育费附加	394.30	3,045.41
印花税	923.32	1,655.54
合计	3,289.15	19,928.08

14、营业费用

项 目	上年数	本年数
报关费	17,975.55	17,805.23
运输费	7,642.12	7,757.49
合计	25,617.67	25,562.72

15、管理费用

项 目	上年数	本年数
工资	356,000.00	373,620.00
社会保险	55,146.24	77,004.19
公积金	21,032.00	25,440.00
职工福利费	23,456.89	16,012.12
租金	137,760.00	141,892.80
物业管理费	15,847.20	15,847.20
交通差旅费	0.00	1,434.38
折旧费	2,531.94	788.04
办公费	48,292.68	45,558.25
业务招待费	8,693.73	26,291.75



欧帝尔（广州）光学镀膜有限公司
2023 年度财务报表附注

人力资源管理费	1,676.24	0.00
咨询顾问费	286,984.27	237,069.09
服务费	0.00	8,977.38
水电煤	11,939.21	14,681.06
存货贬值	0.00	913,923.39
其他	15,695.25	10,571.37
合计	985,055.65	1,909,111.02

16、财务费用

项 目	上年数	本年数
利息收入	-1,371.58	-835.38
银行手续费	6,926.67	6,847.41
汇兑损益	46,423.50	101,624.95
合计	51,978.59	107,636.98

17、营业外收入

项目	上年数	本年数
确实无法偿付的应付款项	930,115.50	0.00
其他	7.67	18.22
合计	930,123.17	18.22

上年确实无法偿付的应付款项 930,115.50 元系 ODL S.R.L. 减免不用支付的应付款项。

18、营业外支出

项目	上年数	本年数
无法收回款项	4,929.51	24,368.09
其他	7.20	4.92
合计	4,936.71	24,373.01





编号: S0612022007693G(1-1)

统一社会信用代码

91440000678879514Q

营业执照

(副本)



扫描二维码登录
“国家企业信用
信息公示系统”,
了解更多登记、
备案、许可、监
管信息。



名称

广东广汇会计师事务所有限公司

类

有限责任公司(自然人投资或控股)

法定代表人

王有文

注册资本

伍佰万元(人民币)

成立日期

2008年09月04日

营业期限

2008年09月04日至长期

经营范围

商务服务业(具体经营项目请登录国家企业信用信息公示系统查询,网址: <http://www.gsxt.gov.cn/>。依法须经批准的项目,经相关部门批准后方可开展经营活动。)

住

所

广州市天河区天府路11号之一方圆小院夹1号211房



登记机关

2022

年01月28日

国家企业信用信息公示系统网址:

<http://www.gsxt.gov.cn>

市场主体应当于每年1月1日至6月30日通过
国家企业信用信息公示系统报送公示年度报告

国家市场监督管理总局监制



会计师事务所

执业证书



名称：广东广汇会计师事务所有限公司

首席合伙人：

主任会计师：王有文

经营场所：广州市天河区天府路11号之一方園

小院夹1号211房

组织形式：有限责任

执业证书编号：44010160

批准执业文号：粤财会[2008]49号

批准执业日期：2008年12月10日

证书序号：0004534

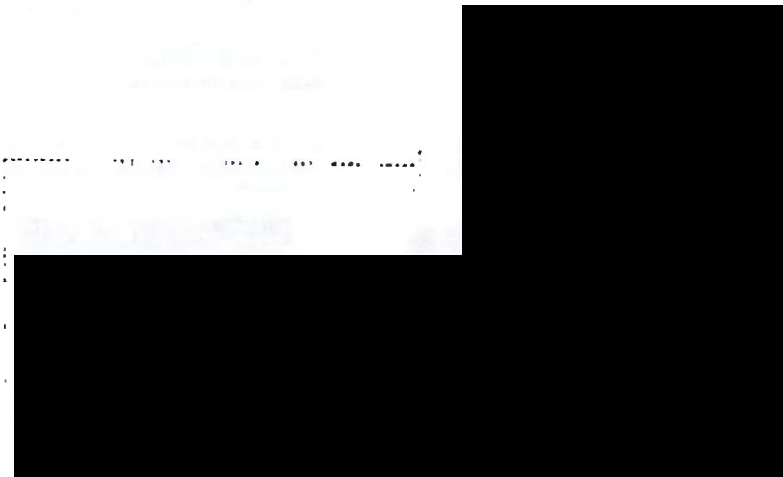
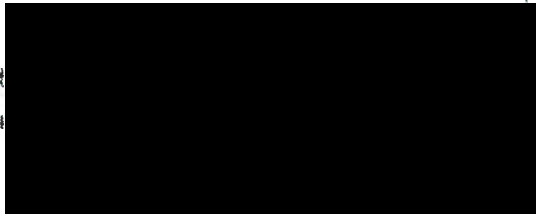
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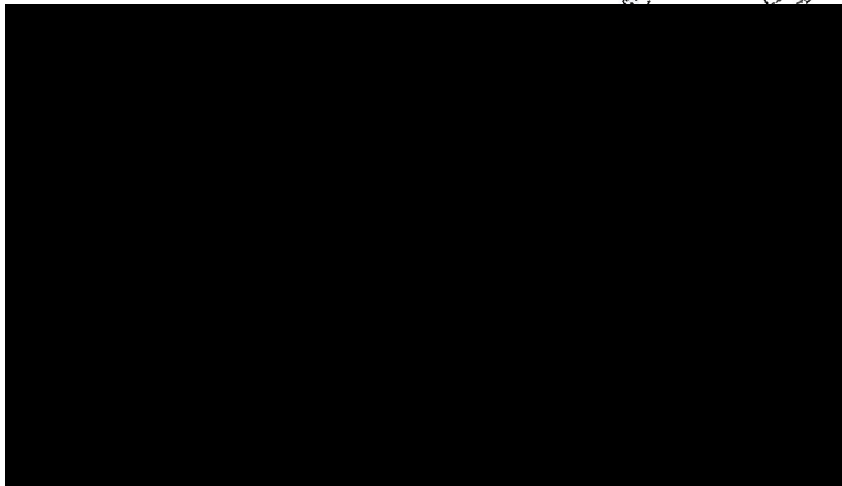
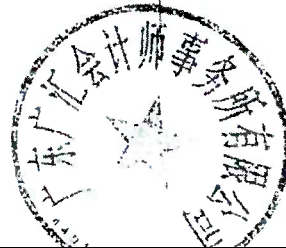
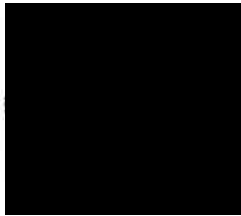
- 1、《会计师事务所执业证书》是证明持有人经财政部门依法审批，准予执行注册会计师法定业务的凭证。
- 2、《会计师事务所执业证书》记载事项发生变动的，应当向财政部门申请换发。
- 3、《会计师事务所执业证书》不得伪造、涂改、出租、出借、转让。
- 4、会计师事务所终止或执业许可注销的，应当向财政部门交回《会计师事务所执业证书》。

发证机关：



中华人民共和国财政部制





Asset Appraisal Project Occupier Commitment Letter

Regarding the proposed equity transfer of ODL (Guangzhou) Optical Coatings Co., Ltd., Diacron Business Consulting (Shanghai) Co., Ltd. has entrusted your company to evaluate the assets and liabilities listed in the audited balance sheet of ODL (Guangzhou) Optical Coatings Co., Ltd. as of December 31, 2023, related to this economic transaction. To ensure that the asset appraisal institution conducts the asset appraisal objectively, fairly, and reasonably, we hereby make the following commitments and assume corresponding legal responsibilities:

1. The economic transaction corresponding to the asset appraisal complies with national regulations and has been approved.
2. The financial information and supporting documents provided by us are true, accurate, complete, and compliant, with all relevant major issues being fully disclosed truthfully.
3. The assets included in the scope of asset appraisal are consistent with the assets involved in the economic transaction, without duplication or omission.
4. The ownership of the assets included in the scope of asset appraisal is clear, and the asset ownership certificates issued by us are legal and valid.
5. Any matters affecting the asset appraisal and its results occurring to the assets included in the scope of asset appraisal from the appraisal reference date to the submission date of the appraisal report are disclosed promptly and completely.
6. We will not interfere with the independent, objective, and fair practice of the appraisal institution and appraisers.
7. The material disclosing the asset appraisal provided by us is true and complete.

Commitment made by: ODL (Guangzhou) Optical Coatings Co., Ltd.

(Signature of the Legal Representative)

March 12, 2024

上海市财政局

沪财企备案〔2017〕7号

上海市财政局备案公告

按照《资产评估法》、《资产评估行业财政监督管理办法》（财政部令第86号）和《财政部关于做好资产评估机构备案管理工作的通知》（财资〔2017〕26号）的相关规定和要求，原取得资产评估资格证书的本市资产评估机构以及分支机构，第一批共29家，已经交回资产评估资格证书，且符合《资产评估法》第十五条规定条件，现依法进行备案公告。名单公告如下：

1. 上海东洲资产评估有限公司
2. 银信资产评估有限公司
3. 上海立信资产评估有限公司
4. 上海财瑞资产评估有限公司
5. 万隆（上海）资产评估有限公司

6. 上海申威资产评估有限公司
7. 上海众华资产评估有限公司
8. 上海达智资产评估有限公司
9. 上海科华资产评估有限公司
10. 上海天瑞资产评估有限公司
11. 上海新中创资产评估有限公司
12. 上海富申国有资产评估有限公司
13. 上海宏贤资产评估有限公司
14. 上海正大资产评估有限公司
15. 上海安亚申信资产评估有限公司
16. 上海新业资产评估有限公司
17. 上海琳方资产评估有限公司
18. 上海信达资产评估有限公司
19. 上海大宏资产评估有限公司
20. 上海宏大信宇资产评估有限公司
21. 上海弘鑫资产评估事务所
22. 上海美评资产评估有限公司
23. 上海至瑞资产评估有限公司
24. 上海国多资产评估事务所
25. 上海普泓资产评估有限公司
26. 上海城银资产评估有限公司
27. 上海利沧资产评估有限公司

28. 上海朗路资产评估有限公司

29. 上海百泰智盛资产评估有限公司

以上 29 家机构的股东基本情况,申报的资产评估专业人员基本情况等备案相关信息可通过中国资产评估协会官方网站进行查询。

特此公告。



信息公开属性: 主动公开

抄送: 财政部资产管理司, 上海市资产评估协会。

上海市财政局办公室

2017 年 12 月 5 日印发



中国资产评估协会 正式执业会员证书

会员编号：31190063

会员姓名：杜文凯

证件号码：370103198710126711

所在机构：上海信达资产评估有限公司

年检情况：通过（2023-04-27）

职业资格：资产评估师

本人印鉴：



签名：

杜文凯



(有效期至 2024-04-30 日止)



中国资产评估协会 正式执业会员证书

会员编号：31200128

会员姓名：何彦立

证件号码：310106198303192816

所在机构：上海信达资产评估有限公司

年检情况：通过（2023-04-27）

职业资格：资产评估师

本人印鉴：

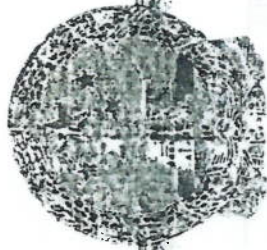


签名：

何彦立



(有效期至2024-04-30日止)



营业执照

统一社会信用代码

9131011342516692XP

证照编号: 13000000202006080146

扫描二维码登录“国家企业信用信息公示系统”了解更多登记、备案、许可、监管信息。



名称 上海信达资产评估有限公司
类型 有限责任公司(自然人投资或控股)
法定代表人 韩世新
经营范围 除证券业务外的所有资产评估业务; 经济信息咨询服务。
【依法须经批准的项目, 经相关部门批准后方可开展经营活动】

注册资本 人民币100.0000万元整
成立日期 1997年12月12日
营业期限 1997年12月12日至 2033年04月18日
住所 上海市宝山区同济支路65号308



登记机关

2020年06月08日

Asset evaluation results-Summary Table

Evaluated company: ODL (Guangzhou) Optical Coating Co., Ltd. Evaluation base date: December 31, 2023 Total 1 Page, page 1 Table 1 Unit: CNY 10K

No.	Items	Book value	Evaluation value	Increase or decrease value	Appreciation rate%
1	Current Assets	805.81	807.57	1.76	0.22
2	Non-current Assets	25.14	20.95	-4.19	-16.67
3	Including: Net financial assets available for sale	0.00	0.00	0.00	
4	Net investment held to maturity	0.00	0.00	0.00	
5	Net long-term receivables	0.00	0.00	0.00	
6	Net long-term equity investment	0.00	0.00	0.00	
7	Net investment real estate	0.00	0.00	0.00	
8	Net fixed assets	25.14	20.95	-4.19	-16.67
9	Net projects under construction	0.00	0.00	0.00	
10	Net engineering substances	0.00	0.00	0.00	
11	Fixed asset cleanup	0.00	0.00	0.00	
12	Net productive biological assets	0.00	0.00	0.00	
13	Net oil and gas assets	0.00	0.00	0.00	
14	Net intangible assets	0.00	0.00	0.00	
15	Development expenditure	0.00	0.00	0.00	
16	Net goodwill	0.00	0.00	0.00	
17	Long-term amortization expense	0.00	0.00	0.00	
18	Deferred income tax assets	0.00	0.00	0.00	
19	Other non-current assets	0.00	0.00	0.00	
20	Total assets	830.95	828.52	-2.43	-0.29
21	Current liabilities	182.80	182.80	0.00	0.00
22	Non-current liabilities	0.00	0.00	0.00	
23	Total liabilities	182.80	182.80	0.00	0.00
24	Net assets (owner's equity)	648.15	645.72	-2.43	-0.37



Evaluation agency: [Redacted] Project leader: [Redacted]
 Legal representative: [Redacted]

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Summary table of classification of asset evaluation results

Evaluated company: ODL (Guangzhou) Optical Coating Co., Ltd.

Evaluation base date: December 31, 2023

Total 2 pages, page 1

Unit: CNY

No.	Items	Book value	Evaluation value	Increase or decrease value	Appreciation rate%
1	1. Total current assets	8,058,065.55	8,075,696.57	17,631.02	0.22
2	Monetary funds	237,970.54	237,970.54	0.00	0.00
3	Transactional financial assets	0.00	0.00	0.00	
4	Net notes receivable	1,280,353.53	1,280,353.53	0.00	0.00
5	Net accounts receivable	1,182,571.25	1,182,571.25	0.00	0.00
6	Net prepaid accounts	0.00	0.00	0.00	
7	Interest receivable	0.00	0.00	0.00	
8	Dividends receivable	0.00	0.00	0.00	
9	Net other receivables	50.00	50.00	0.00	0.00
10	Net inventory	5,357,120.23	5,374,751.25	17,631.02	0.33
11	Non-current assets due within one year	0.00	0.00	0.00	
12	Other current assets	0.00	0.00	0.00	
13	2. Total non-current assets	251,371.89	209,462.16	-41,909.73	-16.67
14	Net financial assets available for sale	0.00	0.00	0.00	
15	Net investment held to maturity	0.00	0.00	0.00	
16	Net long-term receivables	0.00	0.00	0.00	
17	Net long-term equity investment	0.00	0.00	0.00	
18	Net investment real estate	0.00	0.00	0.00	
19	Net fixed assets	251,371.89	209,462.16	-41,909.73	-16.67
20	Net projects under construction	0.00	0.00	0.00	
21	Net engineering substances	0.00	0.00	0.00	
22	Fixed asset cleanup	0.00	0.00	0.00	
23	Net productive biological assets	0.00	0.00	0.00	
24	Net oil and gas assets	0.00	0.00	0.00	
25	Net intangible assets	0.00	0.00	0.00	
26	Development expenditure	0.00	0.00	0.00	
27	Net goodwill	0.00	0.00	0.00	
28	Long-term amortization expense	0.00	0.00	0.00	
29	Deferred income tax assets	0.00	0.00	0.00	
30	Other non-current assets	0.00	0.00	0.00	
31	3. Total assets	8,309,437.44	8,285,158.73	-24,278.71	-0.29

Evaluation agency:



Summary table of classification of asset evaluation results

Table 2
Evaluation base date: December 31, 2023
Total 2 pages, page 2
Unit: CNY

Evaluated company: ODL (Guangzhou) Optical Coating Co., Ltd.					Unit: CNY
No.	Items	Book value	Evaluate value	Increase or decrease value	Value-added rate%
32	4, Total current liabilities	1,828,048.64	1,828,048.64	0.00	0.00
33	Short-term borrowing	0.00	0.00	0.00	
34	Transactional financial liabilities	0.00	0.00	0.00	
35	Notes payable	0.00	0.00	0.00	
36	Accounts payable	1,863,031.90	1,863,031.90	0.00	0.00
37	Accounts receivable in advance	0.00	0.00	0.00	
38	Salary payable to employees	0.00	0.00	0.00	
39	Taxes payable	-67,459.85	-67,459.85	0.00	0.00
40	Interest payable	0.00	0.00	0.00	
41	Dividends payable (profit payable)	0.00	0.00	0.00	0.00
42	Other payables	32,476.59	32,476.59	0.00	
43	Non-current liabilities due within one year	0.00	0.00	0.00	0.00
44	Other current liabilities	0.00	0.00	0.00	
45	5, Total non-current liabilities	0.00	0.00	0.00	
46	Long-term borrowing	0.00	0.00	0.00	
47	Bonds payable	0.00	0.00	0.00	
48	Long-term payables	0.00	0.00	0.00	
49	Special payables	0.00	0.00	0.00	
50	Estimated liabilities	0.00	0.00	0.00	
51	Deferred income tax liabilities	0.00	0.00	0.00	
52	Other non-current liabilities	0.00	0.00	0.00	
53	6, Total liabilities	1,828,048.64	1,828,048.64	0.00	0.00
54	7, Net assets	6,481,388.80	6,457,110.09	-24,278.71	-0.37

Evaluation agency:

