Stock Code: 002832 Stock Abbreviation: BYLF Announcement No.: 2023-021

BIEM.L.FDLKK Garment Co., Ltd. First Quarter Report 2023

The Company and all members of the Board of Directors hereby guarantee the truthfulness, accuracy and completeness of the information disclosed, and there are no false records, misleading statements or material omissions.

Important Notice:

1. The Board of Directors and the Board of Supervisors of the Company and its directors, supervisors and senior management warrant that the information contained in this quarterly report is true, accurate and complete without any false records, mis leading statements or material omissions, and they accept the legal liability severally and jointly thereof.

2. The person in charge of the Company, the person in charge of accounting of the Company, and the person in charge of the accounting department of the Company have declared that they warrant the truthfulness, accuracy and completeness of the financial statements set out in this quarterly report.

3. Whether the First Quarter Report has been audited

 \square Yes \blacksquare No

I. Main Financial Data

(I) Main accounting data and financial indicators

	Current period	Same period of previous year	Changes over the same period of previous year
Revenue (RMB)	1,078,874,765.84	810,420,572.37	33.13%
Net profit attributable to shareholders of the listed company (RMB)	300,665,438.83	212,692,757.27	41.36%
Net profit attributable to shareholders of the listed company after deducting non- recurring profit and loss (RMB)	287,840,939.05	201,656,919.76	42.74%
Net cash flow from operating activities (RMB)	506,966,122.25	466,607,840.66	8.65%
Basic earnings per share (RMB/share)	0.53	0.38	39.47%
Diluted earnings per share (RMB/share)	0.53	0.38	39.47%
Weighted average return on equity	7.02%	6.27%	0.75%

Whether the Company needs to perform retrospective adjustment or restatement of accounting data for previous years \Box Yes \boxtimes No

Unit. DMD

	End of current period	End of previous year	Changes over the end of previous year
Total assets (RMB)	5,885,999,354.18	5,578,885,921.48	5.50%
Owner's equity attributable to shareholders of the listed company (RMB)	4,430,698,951.77	4,130,033,512.93	7.28%

(II) Non-recurring items and amounts

 \square Applicable \square Not applicable

		Unit: RMB
Item	Amount of current period	Description
Gains or losses from the disposal of non-		
current asset (including the write-off that	-124.29	
accrued for impairment of assets)		
Governmental grants reckoned into		
current profits/losses (excluding grants		
enjoyed in quota or ration according to	6.235.519.00	
national standards, which are closely	0,235,519.00	
relevant to the Company's normal		
business)		
Gains or losses from changes in fair		
value of financial assets and financial		
liabilities held for trading, and		
investment income from the disposal of		
financial assets and financial liabilities	428,883.18	
held for trading and available-for-sale		
financial assets, excluding the effective		
hedging business related to the normal		
operation of the Company		
Other non-operating revenue and		
expenses except for the aforementioned	-27,788.00	
items		
Other profit and loss items that qualify		
the definition of non-recurring profit and	9,140,629.73	
loss		
Less: Influence of income tax	2,952,619.84	
Total	12,824,499.78	

Details of other profit and loss items that qualify the definition of non-recurring profit and loss

 \square Applicable \square Not applicable

During the reporting period, the Company had RMB9,140,629.73 of other profit/loss items that qualified the definition of non-

recurring profit/loss, which were the income from wealth management products.

Descriptions where the Company defines any non-recurring profit and loss items listed in the No. 1 Explanatory Announcement on

Information Disclosure of Companies Offering Securities to the Public-Non-recurring Profit and Loss as recurring profit and loss

items during the reporting period

 \square Applicable \square Not applicable

The Company did not define any non-recurring profit and loss items listed in the No. 1 Explanatory Announcement on Information Disclosure of Companies Offering Securities to the Public—Non-recurring Profit and Loss as recurring profit and loss items

during the reporting period.

(III) Changes of main accounting data and financial indicators and reasons for the changes

☑ Applicable □ Not applicable

Item	March 31, 2023 (RMB)	December 31, 2022 (RMB)	Change ratio	Description
Monetary funds	2,292,609,362.29	1,144,693,949.57	100.28%	Mainly owing to the increase in sales and the redemption of mature bank wealth management products in the current period
Financial assets held for trading	701,715,972.22	1,378,756,798.87	-49.11%	Mainly owing to the redemption of mature bank wealth management products in the current period
Intangible assets	339,252,969.78	129,012,724.85	162.96%	Mainly owing to the carry-over of the prepaid land payments to intangible assets in the current period
Other non-current assets	-	229,534,475.56	-100.00%	Mainly owing to the carry-over of the prepaid land payments to intangible assets in the current period
Notes payable	31,980,023.19	46,482,171.48	-31.20%	Mainly owing to the decrease in acceptance bills issued in the current period
Employee benefits payable	86,556,318.43	65,774,838.19	31.59%	Mainly owing to the increase in sales in the current period
Item	Amount of current period (RMB)	Amount of previous period (RMB)	Change ratio	Description
Revenue	1,078,874,765.84	810,420,572.37	33.13%	Mainly owing to the increase in sales in the current period
Cost of revenue	262,016,878.58	198,651,846.91	31.90%	Mainly owing to the increase in sales in the current period
Finance expenses	-8,209,163.63	-3,076,152.10	-166.86%	Mainly owing to the increase in the interest expense of convertible bonds in the previous period and the increase in the interest income in the current period
Asset impairment loss	-20,210,680.00	-11,685,476.98	-72.96%	Mainly owing to the provision for inventory impairment in the current period
Income tax expenses	67,565,743.84	47,081,807.86	43.51%	Mainly owing to the increase in profits in the current period
•	Current period (RMB)	Same period of previous year (RMB)	Change ratio	Description
Revenue	1,078,874,765.84	810,420,572.37	33.13%	Mainly owing to the increase in sales in the current period
Net profit attributable to shareholders of the listed company	300,665,438.83	212,692,757.27	41.36%	Mainly owing to the increase in sales in the current period
Net profit attributable to shareholders of the listed company after deducting non-recurring profit and loss	287,840,939.05	201,656,919.76	42.74%	Mainly owing to the increase in sales in the current period
Basic earnings per share (RMB/share)	0.53	0.38	39.47%	Mainly owing to the increase in net profit attributable to shareholders of the listed company in the current period
Diluted earnings per share (RMB/share)	0.53	0.38	39.47%	Mainly owing to the increase in net profit attributable to shareholders of the listed company in the current period

II. Shareholder Information

(I) Total number of ordinary shareholders, number of preferred shareholders whose voting rights were resumed and shareholdings of top 10 shareholders

						Unit: share
Total number of or shareholders at the reporting period	-	8,769	-	ferred shareholders w esumed at the end of t any)		0
		Sharehol	dings of top 10 sharel	nolders		
Name of	Nature of	Sharahalding		Number of	Pledged	, marked or frozen
shareholder	shareholder	Shareholding percentage (%)	Number of shares	restricted shares	Share status	Quantity
Xie Bingzheng	Domestic natural person	37.88%	216,170,800.00	162,128,100.00		
Feng Lingling	Domestic natural person	3.44%	19,652,000.00			
Shen Jindong	Domestic natural person	3.44%	19,652,000.00	14,739,000.00		
CCB - Guotai Health Equity Investment Fund	Others	2.42%	13,829,755.00			
National Social Security Fund Portfolio 103	Others	2.28%	12,986,489.00			
ICBC - GF Steady Growth Securities Investment Fund	Others	2.07%	11,800,000.00			
Taiping Life Insurance Company Limited - Traditional - General Insurance Product - 022L- CT001 SZ	Others	1.88%	10,743,280.00			
National Social Security Fund Portfolio 115	Others	1.63%	9,300,000.00			
Hong Kong Securities Clearing Co., Ltd.	Foreign legal person	1.63%	9,296,108.00			
National Social Security Fund Portfolio 118	Others	1.54%	8,812,199.00			
Top 10 shareholders not subject to selling restrictions						
Name of s	shareholder	Nu	mber of unrestricted s	hares	Type of	pe of shares Quantity
Xie Bingzheng		shares Stares 54,042,700.00 RMB- denomin 54,042,'		54,042,700.00		

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	in margin trading and securities lendi	ng business (if	None		
any)					
	in margin trading and securities lendi		None		

(II) Total number of preferred shareholders and shareholdings of top 10 preferred shareholders

 \square Applicable \square Not applicable

III. Other Significant Matters

\square Applicable \square Not applicable

During the reporting period, Guangzhou Houde Zaiwu Industrial Investment Fund Partnership (Limited Partnership), a partnership company in which the Company holds 99.86% of equities, invested \in 57 million and \in 38 million, respectively, into its wholly-owned subsidiaries Hong Kong Carritt Limited (hereinafter referred to as "Carritt") and Hong Kong Plentiful Shiny Limited (hereinafter referred to as "Plentiful Shiny"). Afterwards, Carritt acquired 100% equities of Cerruti Investment Pte. Ltd, a Singaporean company held by Trinity Fashions Limited, and 100% equities of Cerruti 1881, a French company held by Toga Investments France, at a total price of \in 57 million; Plentiful Shiny acquired all the equities of LiFung Trinity Management (Singapore) Pte. Ltd., a Singaporean company held by Trinity Services Holdings Limited, at a price of \in 38 million. As a result, the Company indirectly acquired the global trademark ownership of the luxury brands "CERRUTI 1881" and "KENT&CURWEN" owned by the aforementioned target companies (hereinafter referred to as the "Acquisition"). Carritt and Plentiful Shiny have signed the equity acquisition agreements under this Acquisition with relevant counterparties. For details, please refer to the *Announcement on Foreign Investment and Acquisition of Overseas Assets* disclosed by the Company (Announcement No. 2023-009).

As of the disclosure date of this report, the relevant parties are handling procedures relating to the Acquisition.

IV. Quarterly Financial Statements

(I) Financial statements

1. Consolidated balance sheet

Prepared by: BIEM.L.FDLKK Garment Co., Ltd.

March	31	2023
Iviarcii	51,	2025

		Unit: RMB
Item	Balance at the end of the period	Balance at the beginning of the period
Current assets:		
Monetary funds	2,292,609,362.29	1,144,693,949.57
Settlement reserve		
Lending funds		
Financial assets held for trading	701,715,972.22	1,378,756,798.87
Derivative financial assets		
Notes receivable		
Accounts receivable	314,416,157.31	252,544,886.96
Accounts receivable financing		
Prepayments	22,643,115.64	28,272,902.29
Premiums receivable		
Reinsurance premiums receivable		
Reinsurance contract reserves		
receivable		
Other receivables	76,975,543.23	72,134,856.39

Including: Interests receivable		
Dividends receivable		
Financial assets purchased under		
agreements to resell		
Inventory	652,798,044.35	745,605,174.25
Contract assets	002,790,011.00	/15,005,171.25
Assets held for sale	146,768,886.69	137,859,613.49
Non-current assets due within one year	140,708,880.09	137,839,013.49
Other current assets	315,850,351.33	364,286,702.97
Total current assets	4,523,777,433.06	4,124,154,884.79
Non-current assets:	4,323,777,433.00	4,124,134,004.79
Loans and advances		
Debt investments		
Other debt investments		
Long-term receivables		
0		
Long-term equity investments	10,400,202,7(10 400 202 7/
Investment in other equity instruments	10,499,383.76	10,499,383.76
Other non-current financial assets		
Investment properties	440.554.000.00	4/1 50/ 05 4 /0
Property, plant and equipment	448,554,998.66	461,506,954.62
Construction in progress	75,848,832.78	70,114,185.76
Productive biological assets		
Oil & gas assets		
Right-of-use assets	279,494,494.60	332,568,088.84
Intangible assets	339,252,969.78	129,012,724.85
Development expenses		
Goodwill		
Long-term deferred expenses	109,365,603.07	111,489,073.31
Deferred tax assets	99,205,638.47	110,006,149.99
Other non-current assets		229,534,475.56
Total non-current assets	1,362,221,921.12	1,454,731,036.69
Total assets	5,885,999,354.18	5,578,885,921.48
Current liabilities:		
Short-term loans		
Borrowings from central bank		
Placements from banks and other		
financial institutions		
Financial liabilities held for trading		
Derivative financial liabilities		
Notes payable	31,980,023.19	46,482,171.48
Accounts payable	232,394,934.67	184,779,174.92
Prepayments		
Contract liabilities	150,814,721.71	168,876,645.17
Financial assets sold under agreements		
to repurchase		
Deposits from customers and		
interbank		
Funds from securities trading agency		
Funds from securities underwriting		
agency		
Employee benefits payable	86,556,318.43	65,774,838.19
Taxes payable	205,630,561.11	170,728,526.54
Other payables	112,652,472.63	90,368,389.42
Including: Interests payable		> 0,5 00,5 07. 12
Dividends payable		
Service charges and commissions		
payable		

Reinsurance premiums payable		
Liabilities held for sale	314,601.00	1,408,760.31
Non-current liabilities due within one	184,553,239.29	201,658,095.27
year	107,555,257.27	201,030,073.27
Other current liabilities	295,444,494.31	335,666,660.59
Total current liabilities	1,300,341,366.34	1,265,743,261.89
Non-current liabilities:		
Insurance contract reserves		
Long-term loans		
Bonds payable		
Including: Preference shares		
Perpetual bonds		
Lease liabilities	112,425,408.20	141,295,857.16
Long-term payables		
Long-term employee benefits payable		
Provision		
Deferred income	29,625,000.00	30,000,000.00
Deferred tax liabilities	10,363,326.05	10,363,326.05
Other non-current liabilities		· · ·
Total non-current liabilities	152,413,734.25	181,659,183.21
Total liabilities	1,452,755,100.59	1,447,402,445.10
Owner's equity:		
Share capital	570,707,084.00	570,707,084.00
Other equity instruments	, ,	, ,
Including: Preference shares		
Perpetual bonds		
Capital reserve	893,544,757.34	893,544,757.34
Less: Treasury shares		
Other comprehensive income	41,433,816.28	41,433,816.28
Special reserves	, ,	· · · · · ·
Surplus reserves	285,353,542.00	285,353,542.00
General risk reserves		
Retained earnings	2,639,659,752.15	2,338,994,313.31
Total equity attributable to owners of the		
parent company	4,430,698,951.77	4,130,033,512.93
Equities of minority shareholders	2,545,301.82	1,449,963.45
Total owner's equity	4,433,244,253.59	4,131,483,476.38
Total liabilities and owners' equity	5,885,999,354.18	5,578,885,921.48
I J	arge of accounting: Tang Xingiao	Person in charge of accounting

Legal representative: Xie Bingzheng Person in charge of accounting: Tang Xinqiao Person in charge of accounting department: Chen Zhihui

2. Consolidated income statement

		Unit: RMB
Item	Amount incurred in the current period	Amount incurred in the prior period
I. Total Revenue	1,078,874,765.84	810,420,572.37
Including: Revenue	1,078,874,765.84	810,420,572.37
Interest income		
Insurance premiums earned		
Service charge and		
commission income		
II. Costs and Expenses	706,214,684.41	552,546,551.89
Including: Cost of revenue	262,016,878.58	198,651,846.91
Interest expense		
Service charge and		

commission expense		
Surrender value		
Net benefit payments		
Net insurance liability reserves		
Policy dividends		
Reinsurance expenses		
Taxes and surcharges	8,169,329.81	7,706,269.83
Selling expenses	358,686,987.98	280,295,330.40
Administrative expenses	52,672,457.43	43,648,121.41
R&D expenses	32,878,194.24	25,321,135.44
Finance expenses	-8,209,163.63	-3,076,152.10
Including: Interest fees	3,564,743.99	5,972,669.50
Interest income		
	11,484,485.82	9,623,041.08
Plus: Other income	6,213,890.76	5,122,808.74
Return on investment ("-" indicates loss)	9,140,629.73	9,457,859.81
Including: Return on investment in associates and joint ventures		
Income from the derecognition of financial assets measured at amortized cost Exchange gains ("-" indicates		
loss)		
Gains from net exposure hedging ("-" indicates loss)		
Gains from changes in fair value ("-" indicates loss)	428,883.18	
Credit impairment losses ("-" indicates loss)		
Asset impairment losses ("-" indicates loss)	-20,210,680.00	-11,685,476.98
Gains on disposal of assets ("-" indicates loss)		
III. Operating Profit ("-" indicates loss)	368,232,805.10	260,769,212.05
Plus: Non-operating revenue	443,921.67	28,333.04
Less: Non-operating expenses	450,205.72	1,022,979.96
IV. Total Profit ("-" indicates total loss)	368,226,521.05	259,774,565.13
Less: Income tax expense	67,565,743.84	47,081,807.86
V. Net Profit ("-" indicates net loss)	300,660,777.21	212,692,757.27
i. Classified by operation sustainability 1. Net profit from continued		
operation ("-" indicates net loss)	300,660,777.21	212,692,757.27
2. Net profit from discontinued		
operation ("-" indicates net loss)		
ii. Classified by attribution of ownership		
1. Net profit attributable to owners of the parent company	300,665,438.83	212,692,757.27
2. Minority shareholders' profits and losses	-4,661.62	

VI N. A		
VI. Net Amount of Other Comprehensive		
Income after Tax		
Total other comprehensive after-tax		
net income attributable to owners of the		
parent company		
i. Other comprehensive income that		
cannot be reclassified into profit or loss		
1. Changes in remeasurement of		
defined benefit plan		
2. Other comprehensive income		
that cannot be transferred into profit or		
loss under equity method		
3. Changes in fair value of other		
debt investments		
4. Changes in fair value of credit		
risk of the enterprise		
5. Others		
ii. Other comprehensive income		
reclassified into profit or loss		
1. Other comprehensive income		
to be transferred into profit or loss under		
equity method		
2. Changes in fair value of other		
debt investments		
3. Financial assets reclassified		
into other comprehensive income		
4. Provision for credit impairment		
of other debt investments		
5. Reserve of cash flow hedge		
6. Converted difference in foreign		
currency financial statements		
7. Others		
Total other comprehensive after-tax		
net income attributable to minority		
shareholders		
VII. Total Comprehensive Income	300,660,777.21	212,692,757.27
Total comprehensive income		
attributable to owners of the parent	300,665,438.83	212,692,757.27
company	, ,	
Total comprehensive income		
attributable to minority shareholders	-4,661.62	
VIII. Earnings per Share:		
i. Basic earnings per share	0.53	0.38
ii. Diluted earnings per share	0.53	0.38
	rson in charge of accounting: Tang Xingiao	Person in charge of accounting

Legal representative: Xie Bingzheng Person in charge of accounting: Tang Xinqiao Person in charge of accounting department: Chen Zhihui

3. Consolidated cash flow statement

		Unit: RMB
Item	Amount incurred in the current period	Amount incurred in the prior period
I. Cash Flows from Operating Activities:		
Cash received from sale of goods or	930,454,287,30	884,641,760.13
rendering of services	950,454,287.50	884,041,700.13
Net increase in deposits from		
customers, banks and non-bank financial		

institutions		
Net increase in borrowings from		
central bank		
Net increase in placements from other		
financial institutions		
Cash received from premiums of		
direct insurance contracts		
Net cash from reinsurance business		
Net increase in policyholder deposits		
and investment funds		
Cash received from interests, service		
charges and commissions		
Net increase in placements from banks		
and other financial institutions		
Net increase in repo service fund		
Net cash from agent securities trading		
Tax rebates		
Cash received related to other	24,187,763.85	10,221,029.37
operating activities		
Subtotal of cash inflow from operating	954,642,051.15	894,862,789.50
activities		
Cash paid for goods purchased and	174,439,825.93	171,391,319.33
services rendered		
Net loans and advances to customers		
Net increase in deposits with the		
central bank, banks and non-bank		
financial institutions		
Cash paid for claims of direct		
insurance contracts		
Net increase in placements with banks		
and non-bank financial institutions		
Cash paid for interests, fees and		
commissions		
Cash paid for policy dividends		
Cash paid to and on behalf of employees	112,575,227.75	102,483,386.38
Tax payments	89,468,565.59	86,040,615.85
Cash paid related to other operating		
activities	71,192,309.63	68,339,627.28
Subtotal of cash outflow from operating		
activities	447,675,928.90	428,254,948.84
Net cash flows from operating activities	506,966,122.25	466,607,840.66
II. Cash Flows from Investing Activities:		
Cash received from recovery of		
investment		
Cash received from return on	114 255 525 45	11 5/0 952 45
investments	114,255,535.45	11,560,852.45
Net cash received from the disposal of		
property, plant and equipment, intangible		
assets, and other long-lived assets		
Net cash received from the disposal of		
subsidiaries and other business entities		
Cash received related to other	1,393,681,040.69	1,380,000,000.00

investing activities		
Subtotal of cash inflow from investing	1 507 02(57(14	1 201 500 852 45
activities	1,507,936,576.14	1,391,560,852.45
Cash paid for the acquisition and		
construction of property, plant and	77 4/5 2/4 40	04 444 210 40
equipment, intangible assets, and other	77,465,364.40	94,444,318.49
long-lived assets		
Cash paid for investments	10,000,000.00	
Net increase in pledged loans		
Net cash paid for acquisition of		
subsidiaries and other business entities		
Cash paid related to other investing	755 000 000 00	1 500 000 000 00
activities	755,000,000.00	1,580,000,000.00
Subtotal of cash outflow from investing	842 465 264 40	1 674 444 219 40
activities	842,465,364.40	1,674,444,318.49
Net cash flows from investing activities	665,471,211.74	-282,883,466.04
III. Cash Flows from Financing		
Activities:		
Cash received from capital	1,100,000.00	
contribution	1,100,000.00	
Including: Proceeds received by		
subsidiaries from minority shareholders'		
investment		
Cash received from borrowings		
Cash received related to other		
financing activities		
Subtotal of cash inflow from financing activities	1,100,000.00	
Cash paid for repayments of		
borrowings		
Cash paid for interest expenses and		
distribution of dividends or profits		
Including: Dividend and profit paid		
by subsidiaries to minority shareholders		
Cash paid related to other financing	14,567,684.65	35,496,927.12
activities Subtotal of cash outflow from financing		
activities	14,567,684.65	35,496,927.12
Net cash flows from financing activities	12 167 601 65	25 406 027 12
IV. Effect of Exchange Rate Changes on	-13,467,684.65	-35,496,927.12
Cash and Cash Equivalents		
V. Net Increase in Cash and Cash		
Equivalents	1,158,969,649.34	148,227,447.50
Plus: Opening balance of cash and		
cash equivalents	1,099,091,515.33	1,058,018,706.05
VI. Closing Balance of Cash and Cash		
Equivalents	2,258,061,164.67	1,206,246,153.55

(II) Report auditing

Whether the First Quarter Report has been audited

 \square Yes \blacksquare No

The First Quarter Report of the Company has not been audited.

Board of Directors of BIEM.L.FDLKK Garment Co., Ltd.

April 28, 2023