ICS 35.240
CCS L 67

NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 46353-2025

Information technology - Big data - Data asset valuation

信息技术 大数据 数据资产价值评估

Issued on: October 5, 2025 **Implemented on: May 1, 2026**

Issued by: State Administration for Market Regulation;
Standardization Administration of the PRC

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Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1.Structure and Drafting Rules of Standardization Documents". Drafting. Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed and is under the jurisdiction of the National Information Technology Standardization Technical Committee (SAC/TC28). This document was drafted by: China Electronics Technology Standardization Institute, China Appraisal Society, and China United Assets Appraisal Group Co., Ltd. China Electronics Engineering Design Institute Co., Ltd., China Southern Power Grid Co., Ltd., China Petroleum & Chemical Corporation, and Guoneng Information Technology Co., Ltd. Information Technology Co., Ltd., China Pacific Insurance (Group) Co., Ltd., State Grid Corporation of China Big Data Center, Guoxin Youyi Data Information Technology Co., Ltd., Western Digital Exchange Co., Ltd., and China Mobile (Hangzhou) Information Technology Co., Ltd. The main drafters of this document are. Fan Kefeng, Zhang Qun, Wang Weizhong, Zhang Genghua, Yang Songtang, Zhuang Wei, Han Yan, Wang Ruiqi, Wang Chuntao, and Fan Shukui. Zhao Mengtong, Cheng Wenzheng, Li Bing, Chen Bin, Jiang Nan, Zhang Yansheng, Liu Wensi, Song Boyu, Zhu Weijia, Gao Liwei, Liu Guojie, Xu Ziyuan, Xia Hu, Sheng Jing, Li Caihong, Zhou Yuhan, Zhao Yongchao, Zhang Ze, Wu Peng, Zhou Haocheng, Li Fubao, Bian Yu, Liu Wutang, Li Yonggang, Liu Yunbo, Zhao Lin, Lin Li Chen Xi, Zhao Ying, Zhao Junfeng, Tang Ke, Wang Chen, Ouyang Rihui, Chen Qingshuai, Zhao Mengfang, Han Guoquan, Huang Yong, Wang Bo, Yang Qiuyong, Chen Wen, Zhang Yixuan Zhou Li, Wang Jialin, Lin Bo, Jiang Shan, Li Yeqiang, Lü Xinyao, Zhang Rui, Shi Yuliang, Chen Kang, Wei Kangyuan, Chang Wenting, Li Zhenjun, Kang Ruiqing, Chen Jingnan Xu Nan, Wei Guozhu, Gu Jidong, Wang Yanbo, Jia Qingjia, Lin Changle, Zhang Jianjun, Cui Lianwei, Guo Songyan, Zhang Hongqiang, Feng Wei, Han Yi, Jiang Xiaoqing Liu Xin, Wang Duo, Dai Bingrong, Bi Shanshan, Ma Boyong, Song Xiaodi, Wang Yu, Chen Dong, Yang Xiaolin, Liu Yaohui, Tong Meijing, Xie Xiaolan, Cao Wangqiang, Liu Limei Chen Jijie, Wen Jianguang, Wen Xing, Zhao Shuo, Yu Shaofei, Li Kai, Nie Yaoyu, Hu Liyong, Shen Chaoyong, Zhang Xiaoguang, Guo Ning, Huang Haifeng, Han Jun, Yang Xu Zhang Lizhe, Xu Zhou, Yao Ying, Sun Tao, Li Ying, Huang Zhenlin, Liu Xiaoyu, Cao Peiran, Yu Kai, Yan Zhiqiang, Sun Jiayang, Cao Youlin, Gong Yunying, Li Jianli Wei Wenhui, Yang Li, Jin Liu, Zhao Haitian. Information technology big data asset valuation

1 Scope

GB/T 46353-2025 is the Chinese national standard covering putting a value on data - the cost, market and income approaches and when each applies, the quality, scarcity and legal usability that scale the result, and the disclosure of the assumptions, since data on a balance sheet is only as good as the method behind the number. China now permits data assets on corporate balance sheets, which is why this standard exists. First edition, in force from 1 May 2026. Issued on 5 October 2025, it has been in force since 1 May 2026.

This document specifies the assessment framework, assessment objects, assessment basis, data evaluation, and factors influencing data value for data asset valuation. Factor evaluation and analysis methods, value assessment, assessment implementation, and assessment assurance. This document applies to relevant entities conducting data asset valuation.

2 Normative references

This document has no normative references.

3 Terms and Definitions

The following terms and definitions apply to this document.

3.1 Data Assets Data resources that are legally owned or controlled by a specific entity, can be measured in monetary terms, and can bring direct or indirect economic benefits.

Note. The specific subject is mainly an organization. [Source: GB/T 40685-2021, 3.1, with modifications]

3.2 Data asset valuation Relevant professional institutions and their personnel shall comply with laws, administrative regulations, standards and industry guidelines, and conduct assessments for specific purposes as of the valuation date, in accordance with the commission. This refers to the professional service of assessing and estimating the value of data assets and issuing asset appraisal reports. [Source: GB/T 40685-2021, 3.9, with modifications]

3.3 income period The period during which data assets continue to play a role and generate economic benefits throughout their economic lifespan.

3.4 discount rate The ratio by which the expected returns of data assets in future periods are discounted to their present value.

3.5 dataset The data format of data records aggregation. [Source: GB/T 35295-2017, 2.1.46]

3.6 metadata Data that defines and describes other data. [Source: GB/T 18391.1-2009, 3.2.16]