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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 46843-2025

Asset management - Guidance for the valuation of cultural digital assets

资产管理 文化数字资产价值评估指南

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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 Technical Committee on Standardization of Asset Management (SAC/TC583). This document was drafted by: China National Institute of Standardization, China Appraisal Society, China Digital Culture Group Co., Ltd., and Shenzhen Cultural Industry Group. Rights Exchange, Zhengzhou Data Exchange Center Co., Ltd., Zhongyuan Publishing & Media Investment Holding Group Co., Ltd., Guozhonglian Asset Appraisal Land and Real Estate Real Estate Appraisal Co., Ltd., Beijing Jiuqi Software Co., Ltd., Guangdong Southern Cultural Property Exchange Co., Ltd., Shanxi Huazheng Innovative Technology Research Institute Co., Ltd., National Museum of China, Zhejiang Cultural Property Exchange, Newvision Digital Technology

(Beijing) Co., Ltd. Bank of Beijing Co., Ltd., Weiyi (Hangzhou) Digital Technology Co., Ltd., China Jiliang University, and Li Keran Painting Academy. The main drafters of this document are. Cheng Yue, Zhuang Wei, Han Yan, Jiang Jian, Saif, Wang Shuang, Pan Xinmin, Wang Qing, Wang Song, Xiong Yun, Yuan Bowen, and Chen Xi. Ye Ling, Li Huabiao, Lin Wenhuo, Hui Pengyu, Wang Xiaoning, Tong Shitian, Jia Gao, Gao Shibo, Lü Wenjing, Zeng Lingyun, Zhao Dachuan, Shi Lei, Tang Ying, Zhang Dejun Ang Gao, Li Dan, Li Siwei, Ju Shuai, Cai Zhibin, Wan Li, Liu Yuwei, Mao Haijun, Zhang Xuefei, Lin Jie. Guide to Digital Asset Valuation in Asset Management Culture

1 Scope

GB/T 46843-2025 is the Chinese national standard covering putting a value on a digital cultural asset - the income, market and cost approaches applied to something with no physical form, the rights attached and their duration, and the scarcity that is asserted rather than natural. First edition. It was issued on 2 December 2025 and has been in force since 2 December 2025, as a first edition. The document is under the responsibility of the Standardization Administration of China. This page is published from the official record of the 2025 edition; the clause text of a standard this recent is not yet in circulation, and the figures, limits and tables it contains are those of the document itself, delivered in full with the English translation.

This document establishes the valuation principles for cultural digital assets, and specifies the valuation objects, influencing factors, valuation methods, and valuation institutions. And recommendations on evaluation procedures, etc. This document applies to the valuation of cultural digital assets.

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB/T 33172-2016 Overview, Principles and Terminology of Asset Management

GB/T 46842-2025 Implementation Guidelines for Cultural Digital Asset Transactions in Asset Management

3 Terms and Definitions

The terms and definitions defined in GB/T 33172-2016, as well as the following terms and definitions, apply to this document.

3.1 Digital assets digitalalasset A digital representation of an asset or other asset that exists only in digital form. [Source: GB/T 43572-2023, 3.20]

3.2 cultural digital assets Digital assets with cultural attributes (3.1).

Note. Cultural digital assets include assets formed by digitizing existing cultural resources, as well as assets created directly using digital technology.

4.Evaluation Principles The valuation of cultural digital assets should adhere to the following principles, based on independence, objectivity, fairness, legality, and compliance.

---Transparency. During the evaluation process, the sources of data and information, the evaluation methods used, the evaluation indicators, the evaluators, and the evaluation procedures are all transparent. Full disclosure of information such as [etc.];

---Effectiveness. The assessment plan is feasible and ensures effective implementation;

---Authenticity. Verify and validate the authenticity, accuracy, and completeness of the data, documents, certificates, and materials used in the assessment;

---Reliability. The assessment results objectively and accurately reflect the situation of the assessed object;

---Standardization. The assessment work was carried out in accordance with the assessment plan to ensure the standardization of the assessment procedures;

---Security. During the assessment process, sensitive data was encrypted and access controlled in accordance with relevant laws, regulations, and standards. measure.