Correct – this is the position of the 3rd character.

这是中文字符，已启用首行缩进两个字符，字体已经设置为 Noto Sans CJK SC，字号为 5 号字。可以看出，首行缩进正确显示为两个字符。These are some Chinese characters, the first line indent of this paragraph is set to be 2 Characters. The font used is Noto Sans CJK SC, and the font size is 10.5 pt. This paragraph is correctly shown as first-line indent of 2 characters.

Wrong – the position of the 3rd character should be here:

这是另外一段中文字符，已启用首行缩进两个字符，字体为已经设置为 Noto Sans CJK SC，字号为 18 pt。可以看出，首行缩进显示的不是两个字符，而是按照 5 号字大小（10.5 pt）计算的厘米缩进值。These are some other Chinese characters, the first line indent of this paragraph is set to be 2 Characters. The font used is Noto Sans CJK SC, and the font size is 18 pt. The first line indent for this paragraph is wrong: it still uses the 10.5 pt font size to calculate a value in cm units.

这是 Word 2010 中的中文字符，已启用首行缩进两个字符，字体已经设置为宋体，字号为 5 号字。可以看出，首行缩进正确显示为两个字符。These are some Chinese characters, the first line indent of this paragraph is set to be 2 Characters. The font used is SimSun, and the font size is 10.5 pt. This paragraph is correctly shown as first-line indent of 2 characters.

这是 Word 2010 中的另外一段中文字符，已启用首行缩进两个字符，字体为已经设置为宋体，字号为 18 pt。可以看出，首行缩进显示的是正确的两个字符。 These are some other Chinese characters; the first line indent of this paragraph is set to be 2 Characters. The font used is SimSun, and the font size is 18 pt. The first line indent for this paragraph is correct.