

Potevio
中国普天

成都普天電纜股份有限公司

(在中華人民共和國註冊成立之中外合資股份有限公司)

**CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED**

(a sino-foreign joint stock limited company incorporated in the People's Republic of China with limited liability)

股份代號 Stock Code: 1202



INTERIM REPORT
中期業績報告 **2013**

摘要

- 於截至二零一三年六月三十日止的六個月（「本期間」），本集團共實現營業額為人民幣448,906,530.84元，與去年同期比較約上升68.14%。
- 於本期間，銅纜及相關產品的銷售額為人民幣136,843,234.03元，較去年同期約下降16.24%。本公司的主要附屬公司成都中住光纖有限公司實現光纖銷售額人民幣78,910,537.12元，較去年同期約下降4.50%；成都電纜雙流熱縮製品廠實現熱縮套管及其他產品銷售額人民幣24,282,866.75元，較去年同期約上升14.10%；普天法爾勝光通信有限公司實現光纖、光纜銷售額為215,559,105.58元。
- 本期間股東應佔虧損為人民幣29,442,011.27元，而去年同期為虧損人民幣49,530,572.68元。少數股東應佔收益為人民幣10,643,330.56元，而去年同期為收益人民幣4,945,371.28元。
- 董事會建議截至二零一三年六月三十日止六個月不派發中期股息。

SUMMARY

- The Group recorded a turnover of RMB448,906,530.84 for the six months ended 30 June 2013 (the "Period"), representing an increase of approximately 68.14% as compared to the corresponding period last year.
- During the Period, sales of copper cables and related products amounted to RMB136,843,234.03, representing a decrease of approximately 16.24% as compared to the corresponding period last year. Sales of optical fibres by Chengdu SEI Optical Fiber Co., Ltd., a principal subsidiary of the Company, amounted to RMB78,910,537.12, representing a decrease of approximately 4.50% as compared to the corresponding period last year. Sales of heat shrinkable joining sleeves and other products by Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant amounted to RMB24,282,866.75, representing an increase of approximately 14.10% as compared to the corresponding period last year. Sales of optical fibers and optical cables by Putian Fasten Cable Telecommunication Co., Ltd. amounted to RMB215,559,105.58.
- During the Period, loss attributable to the shareholders was RMB29,442,011.27, as compared to a loss of RMB49,530,572.68 recorded for the corresponding period last year. Profit attributable to minority shareholders was RMB10,643,330.56, as compared to a profit of RMB4,945,371.28 for the corresponding period last year.
- The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2013.

管理層討論及分析

(一) 業績分析

於本期間，本集團的主要業務為生產及銷售各類通訊電纜、光纖及電纜套管。

於本期間，本集團共實現營業額為人民幣448,906,530.84元，與去年同期比較約上升68.14%。

於本期間，銅纜及相關產品的銷售額為人民幣136,843,234.03元，較去年同期約下降16.24%。本公司的主要附屬公司成都中住光纖有限公司實現光纖銷售額人民幣78,910,537.12元，較去年同期約下降4.50%；成都電纜雙流熱縮製品廠實現熱縮套管及其他產品銷售額人民幣24,282,866.75元，較去年同期約上升14.10%；普天法爾勝光通信有限公司實現光纖、光纜銷售額為215,559,105.58元。

主營業務虧損的主要原因：

1. 公司重點項目電氣裝備電纜有效產量不足導致收益低於預期；及
2. 客戶對傳統銅纜全塑電纜、程控電纜需求量嚴重減少。

MANAGEMENT DISCUSSION AND ANALYSIS

(I) Results analysis

During the Period, the Group was principally engaged in the manufacturing and sale of various types of telecommunication cables, optical fibres and cable joining sleeves.

During the Period, the Group recorded a turnover of RMB448,906,530.84, representing an increase of approximately 68.14% as compared to the corresponding period last year.

During the Period, sales of copper cables and related products amounted to RMB136,843,234.03, representing a decrease of approximately 16.24% as compared to the corresponding period last year. Sales of optical fibres by Chengdu SEI Optical Fiber Co., Ltd., a principal subsidiary of the Company, amounted to RMB78,910,537.12, representing a decrease of approximately 4.50% as compared to the corresponding period last year. Sales of heat shrinkable joining sleeves and other products by Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant amounted to RMB24,282,866.75, representing an increase of approximately 14.10% as compared to the corresponding period last year. Sales of optical fibers and optical cables by Putian Fasten Cable Telecommunication Co., Ltd. amounted to RMB215,559,105.58.

Major reasons for the loss from principal operations include:

1. The returns was less than expected due to the insufficient effective productivity of electrical equipment cables, being the key project of the Company; and
2. Customers' demand for traditional copper cables, such as plastic cables and program-controlled cables was severely reduced.

(二) 主要業務回顧

為提高本集團業績，董事會針對本集團內外部環境和市場的要求，積極調整生產及經營策略，本集團於本期間主要業務活動摘錄如下：

1. 加強戰略管理，強化指導作用

確定本年度三個戰略主題：提高現有產業銷售收入，增強預算管理控制有效性，加強投資管理能力。每月召開銷售工作專題會議，詳細分析各產業市場計劃和具體執行情況，督促其及時發現問題並做出響應。

2. 注重全面預算的導向作用，進行預算跟蹤、偏差分析和監控

對所屬單位進行了兩次預算內部質詢，確認預算的可執行性。跟蹤預算執行情況，每月進行預算分析工作。按照內控預算數嚴格控制費用報銷情況，嚴格控制無預算費用的報銷。於月度財務預算分析中，會對新增預算對年預算利潤總額的影響提示預警。

(II) Review of principal operations

To improve the performance of the Group, the Board had proactively adjusted the production and operation strategies in response to the internal and external environment of the Group and the market demand. The major business activities of the Group during the Period are summarized as follows:

1. Enhanced the strategic management and strengthened its directing effect

The Company has established 3 strategic themes for the year: to improve the sales revenue for the existing businesses, to enhance the effectiveness of budgetary management and control, and to strengthen the ability in investment management. Thematic meetings regarding sales work were held every month, analyzing the marketing plans and its implementation for each business in detail, and procuring to identify problems and response timely.

2. Emphasized the directing effect of comprehensive budget and performed budget tracking, deviation analysis and monitoring

Two internal inquiries regarding budget were held to corresponding department so as to confirm the feasibility of the budget. The implementation of budget was tracked and budget analysis was performed monthly. The reimbursement of expenses as well as the reimbursement of non-budgetary expenses were strictly controlled based on the internal budget. Warning of the impact on the total budgeted profit for the year by any additional budget in advance would be prompted in the monthly financial budget analysis.

3. 人力資源管理效能進一步提升

加大考核力度，在全員業績考核的基礎上，按照公司年度目標、戰略規劃以及本年度工作重點，根據各單位（部門）工作職責，進行分解，製定了《成都普天2013年度各單位KPI考核指標》，做到「工作有標準、管理全覆蓋、考核無盲區、獎懲有依據」，將壓力傳遞到各部門、各崗位、各個員工，以激勵和約束相結合，增強公司管控力和提升員工執行力。

4. 開展公司全面清理風險

通過加強對相關法律法規的學習，落實部門風險管理責任人、建立部門風險管理機制，將風險管理與日常生產經營管理結合。認真、全面梳理涉風險內容、業務流程，並作系統評估、對照檢查。審計部與各部門共同把好風險關，每季度至少對公司的存貨管理和應收賬款管理進行一次檢查，提高企業的風險防控能力。

3. Further enhancement in the efficiency of human resources management

The Company formulated the 2013 CHENGDU PUTIAN Key Performance Indicator (KPI) for Department ("2013 KPI") on the basis of the performance evaluation throughout the Company by reference to its annual targets, strategic plans and key tasks for the year for the purpose of reinforcement of employee evaluation by analyzing the duties and responsibilities of each department, highlighting "to work in compliance with standards, to manage comprehensively throughout the Company, to evaluate in all aspects and to reward and punish with grounds", governing from each department to each job and to each employee with combination of encouragement and restrictions, whereby strengthening the control effectiveness of the Company and improving employees' executive abilities.

4. Implemented comprehensive risk clearance throughout the Company

Through strengthening the knowledge of relevant laws and regulations, determining the responsible officer of each department for risk management and establishing the risk management system at the department level, risk management can be integrated with normal production and operation management. The management dealt with risk exposures and business process through system assessment and comparative inspections in a prudent and comparative way. The audit department, together with all other departments, is accountable for minimizing risks by carrying out inspections on inventories and account receivables of the Company at least quarterly in order to enhance the risk control capability of the Company.

(三) 財務分析

於二零一三年六月三十日，本集團資產總值為人民幣約1,922,028,349.14元，較去年年末的人民幣約1,314,872,117.46元約上升46.18%。其中非流動資產總值為人民幣約955,443,492.37元，約佔總值的49.71%，較去年年末的人民幣約702,740,497.32元約上升35.96%。於二零一三年六月三十日，流動資產總值為人民幣約966,584,856.77元，約佔總值的50.29%，較去年年末的人民幣約612,131,620.14元約上升57.90%。

本集團於本期間之經營業務淨現金流出為人民幣約75,643,179.89元，去年同期淨現金流入為人民幣約17,989,416.85元。

於二零一三年六月三十日，本集團銀行結餘及現金(包括有負擔的存款)為人民幣約226,127,753.50元，較去年年末的人民幣約219,904,310.13元約上升2.83%。

於二零一三年六月三十日，本集團負債總額為人民幣約556,229,847.92元(於二零一二年十二月三十一日：人民幣約224,363,486.85元)，負債對資產比率約為28.94%，較去年年末的約17.06%約上升11.88%，其中一年內到期銀行及其他貸款為人民幣186,000,000.00元。

於本期間內，本集團未有其他集資活動。

於本期間內，本集團的分銷費用、行政及其他業務費用和財務費用分別為人民幣約20,361,098.04元、人民幣約51,479,283.87元及人民幣約308,252.63元，較去年同期的人民幣約18,566,466.20元、人民幣約31,236,241.84元及人民幣約-743,400.88元，分別上升約9.67%、上升約64.81%及多支出1,051,653.51元。

(III) Financial analysis

As at 30 June 2013, the Group's total assets amounted to approximately RMB1,922,028,349.14, representing an increase of around 46.18% from RMB1,314,872,117.46 as at the end of last year, of which the total non-current assets amounted to RMB955,443,492.37, accounting for approximately 49.71% of the total assets and representing an increase of approximately 35.96% from RMB702,740,497.32 as at the end of last year. As at 30 June 2013, the Group's total current assets amounted to approximately RMB966,584,856.77, accounting for approximately 50.29% of total assets and representing an increase of approximately 57.90% from approximately RMB612,131,620.14 as at the end of last year.

The net cash outflow from operating activities of the Group during the Period amounted to approximately RMB75,643,179.89 while the net cash inflow for the corresponding period last year was approximately RMB179,989,416.85.

As at 30 June 2013, the Group's bank balances and cash (including incumbranced deposits) amounted to approximately RMB226,127,753.50, representing an increase of around 2.83% from approximately RMB219,904,310.13 as at the end of last year.

As at 30 June 2013, the Group's total liabilities amounted to approximately RMB556,229,847.92 (as at 31 December 2012: approximately RMB224,363,486.85). The liability to asset ratio was approximately 28.94%, representing an increase of approximately 11.88% as compared to approximately 17.06% as at the end of last year. Bank and other borrowings due within one year amounted to RMB186,000,000.00.

During the Period, the Group did not have other fundraising activities.

During the Period, the Group's distribution costs, administrative and other operating expenses and finance costs amounted to approximately RMB20,361,098.04, RMB51,479,283.87 and RMB308,252.63 respectively, representing an increase of approximately 9.67%, an increase of approximately 64.81% and an increase of RMB1,051,653.51 from RMB18,566,466.20, RMB31,236,241.84 and RMB-743,400.88 respectively in the corresponding period last year.

於本期間內，本集團的平均毛利率約為12.41%，較去年同期的6.75%約上升5.66%。

1. 資金流動性分析

於二零一三年六月三十日，本集團資金流動比率約為2.08，速動比率約為1.42。

2. 財政資源分析

於二零一三年六月三十日，本集團共獲銀行短期貸款及其他短期貸款為人民幣約186,000,000.00元。而本集團銀行存款及現金也相對充足，達人民幣約226,127,753.50元，因此，本集團短期償債風險較低。

3. 本集團資本結構情況

本集團的資金來源是銀行貸款和本公司發行股份募集資金。為保證本集團資金的合理使用，本集團有嚴格及較完善的財務管理制度。在本期間內，未發生債務到期償還及責任到期履行但未能償還或未能履行責任等不正當行為問題。

本集團今後還要加強對資金的調度和管理，在確保生產經營正常運作的情況下，最大限度的發揮資金的作用。

(四) 業務展望

1. 繼續推動產業板塊佈局

光產業板塊：繼續推動產業鏈整合，在光棒等關鍵環節加強戰略優勢，加快普天法爾勝光通信有限公司成都普天生產基地的建設工作，使項目盡早投產，妥善安置員工，令公司資產發揮盈利作用。

During the Period, the average gross profit margin of the Group was approximately 12.41%, representing an increase of around 5.66% from 6.75% in the corresponding period last year.

1. Analysis of liquidity

As at 30 June 2013, the Group's current ratio and quick ratio were approximately 2.08 and 1.42 respectively.

2. Analysis of financial resources

As at 30 June 2013, the Group's short-term bank loans and other loans amounted to approximately RMB186,000,000.00. As the Group had comparatively sufficient bank deposits and cash with a total amount of approximately RMB226,127,753.50, the Group does not have short term solvency risk.

3. Capital structure of the Group

The Group's capital resources are derived from bank loans and proceeds from shares issued by the Company. To ensure reasonable utilisation of the Group's capital, the Group has established a stringent and sound financial management system. During the Period, no inappropriate conduct such as default in payment of due debts and failure of performance of due obligations was noted.

In the future, the Group will strengthen the control and management of funds so that the funds can be fully utilised under normal production and operation.

(IV) Business outlook

1. Continue to improve the business layout

Optical business: The Company will continue to promote the integration of industry business chains, strengthen the strategic advantages of key business segments including optical wands, speed up the construction of the production base of Putian Fasten Cable Telecommunication Co. Ltd. in Chengdu Putian for the earliest production of the related projects and provide proper accommodation for employees to dig up the profitability of the Company's assets in good use.

銅纜產業板塊：加強銷售能力和精細化管理，促使電氣裝備電纜產品規模化達到預期，幫助無線同軸纜產品抓住移動互聯網機遇擴大市場份額，確定極細電子線纜產品經營方式。

其它產業板塊：繼續推動熱縮製品和複合帶產品扭虧為盈，促進無線通信產品項目健康發展。

2. 進一步將管理提升

(1) 人力資源變革和組織機構調整力爭實質性進展

真正以人為本，落實組織機構調整，薪酬體系實質性改革，人員安置同步完成，使人力資源真正發揮作用。

(2) 加強投資管理，控制風險，提高收益

認真做好市場分析，利用閒置資金，選擇隱定收益和低風險的項目進行投資，提高項目投資成功率。

(3) 流程再造

以市場為中心，以利潤為導向，重新設計企業管理過程(已執行)，從整體上改造公司的作業流程，追求全域最優。

3. 做好預算執行的過程管理，確保全年預算順利完成

圍繞全年預算目標和KPI指標，加強月度財務分析、銷售分析及預算質詢，認真分析經營狀況，總結經驗，查找問題，落實降本增效、扭虧增盈措施，確保全年預算順利完成。

Copper cables business: The Company will strengthen the sales and marketing and precision in management in order to realize the anticipated large-scale production of electrical equipment cable products, expand the market share of wireless coaxial cable products by seizing the opportunities arising from the mobile internet, and determine the operation mode for ultra fine electronic cable products.

Other businesses: The Company will continue to enhance the business of heat shrinkable products and composite belt products, aiming to turn loss into profits, and to promote the healthy development of wireless communication product projects.

2. Further improve management level

(1) To achieve substantial progress in human resources, reorganisation and restructuring

Based on the principle of people oriented, the Company is implementing restructuring, substantially renovating remuneration system and simultaneously completing staff arrangement to make best use of human resources.

(2) To strengthen investment management and risk control for revenue growth.

The Company will, based on careful market analysis, invest its funds in projects with stable income stream and low risk exposures.

(3) To realize process reengineering

The entire work flow of the Company will be reformed through management process reengineering which was carried out in line with market in pursuit of global optimization and high profitability.

3. To optimize the management of budget enforcement process to ensure accomplishment of the annual budget

Based on annual budget target and KPI, the Company will reinforce monthly financial analysis, sales analysis and budget inquiry, in particular, to carefully analyze its operation status, make conclusions, identify problems and implement cost-effective solutions as well as measures on turning loss into gains to ensure accomplishment of its annual budget.

(五) 重大事項

1. 成立合資公司的進展

二零一三年四月五日，原合資方（即本公司、中國普天信息產業股份有限公司（「普天股份」）、江蘇法爾勝泓升集團有限公司（「法爾勝集團」）及江蘇法爾勝股份有限公司）、法爾勝集團有限公司（「法爾勝有限公司」）與江陰創業科技投資有限公司（「江陰創業」）訂立經修訂合資合同，各訂約方同意原擬訂由法爾勝集團持有的合資公司31%權益將改為由法爾勝有限公司及江陰創業分別持有24.8%及6.2%，而法爾勝有限公司及江陰創業將相應分別注入資本人民幣124,000,000元及人民幣31,000,000元。法爾勝有限公司將以向合資公司轉讓江蘇法爾勝光子有限公司（「法爾勝光子」）82.003%權益的方式注資人民幣124,000,000元，而江陰創業將以現金方式注資人民幣31,000,000元。

於二零一三年四月五日，普天法爾勝光通信有限公司（「合資公司」）訂立收購協議，合資公司同意分別收購江蘇法爾勝光通有限公司（「法爾勝光通」）及法爾勝光子的全部股權。收購法爾勝光通的代價為人民幣121,996,000元；法爾勝有限公司亦同意以代價人民幣27,519,197元向合資公司轉讓法爾勝光子餘下17.997%股權。

成立合資公司及收購法爾勝光通及法爾勝光子屬本公司非常重大收購與關連交易，由本公司獨立股東在二零一三年七月三十一日召開之臨時股東大會上批准。

(V) Significant events

1. Update on Formation of Joint Venture Company

On 5 April 2013, the Original Joint Venture Parties (i.e. the Company, China Potevio Company Limited ("China Potevio" or "CPCL"), Jiangsu Fasten Hongsheng Group Co. Ltd. ("Fasten Group") and Jiangsu Fasten Company Limited), Fasten Group Co. Ltd. ("Fasten Co. Ltd.") and Jiangyin Enterprise Technology Investments Co. Ltd. ("Jiangyin Enterprise") entered into the Amended Joint Venture Contract pursuant to which the parties agreed that the 31% interest in the Joint Venture Company which was originally proposed to be held by Fasten Group would be held by Fasten Co. Ltd. and Jiangyin Enterprise as to 24.8% and 6.2% respectively. Accordingly, Fasten Co. Ltd. and Jiangyin Enterprise would contribute the capital of RMB124 million and RMB31 million respectively. Fasten Co. Ltd. would contribute RMB124 million by transferring 82.003% interests in Jiangsu Fasten Photonics Co., Ltd. ("Fasten Photonics") to the Joint Venture Company and Jiangyin Enterprise would contribute RMB31 million in cash.

On 5 April 2013, Putian Fasten Cable Telecommunication Co. Ltd. (the "Joint Venture Company") entered into acquisition agreements pursuant to which the Joint Venture Company agreed to acquire the entire equity interest in each of Jiangsu Fasten Optical Cable Co., Ltd. ("Fasten Optical") and Fasten Photonics. The consideration for acquisition of Fasten Optical is RMB121,996,000, and Fasten Co. Ltd. agreed to transfer the remaining 17.997% equity interest in Fasten Photonics to the Joint Venture Company at the consideration of RMB27,519,197.

The formation of the Joint Venture Company and acquisition of Fasten Optical and Fasten Photonics which constituted a very substantial acquisition and connected transaction of the Company was approved by the independent shareholders of the Company at the extraordinary general meeting convened on 31 July 2013.

2. 出售聯營公司權益的非常重大出售

於二零一三年四月五日，本公司與買方訂立出售諒解備忘錄，本公司會出售，而該買方會收購成都康寧光纜有限公司（「成都康寧」）49%股權。由於成都康寧股權根據有關中國規則視為國有資產，其轉讓須在上海聯合產權交易所以招標方式進行。根據公告所披露，招標報價不低於人民幣230,000,000元。由於基於最低代價人民幣230,000,000元計算的出售相關百分比率超過75%，根據上市規則第14.06(4)條出售屬本公司非常重大出售，故須遵守上市規則第14章的申報、公佈及股東批准規定。招標於二零一三年六月三日完成，康寧毛里裘斯有限公司最終以代價人民幣290,000,000元成功收購成都康寧49%股權。

出售聯營公司權益屬本公司非常重大出售，由本公司股東在二零一三年七月三十一日召開之臨時股東大會上批准。

3. 獨立非執行董事辭任及委任新獨立非執行董事

吳正德先生已辭任本公司獨立非執行董事、審核委員會、提名委員會及戰略發展委員會成員以及薪酬與考核委員會主席，自二零一三年五月十六日起生效。

於二零一三年七月三十一日召開之臨時股東大會上，肖孝州先生獲委任為本公司獨立非執行董事。

2. Very Substantial Disposal of Interest in an Associated Company

On 5 April 2013, the Company entered into the Disposal MOU with the Purchaser pursuant to which the Company shall sell, and the Purchaser shall purchase, the 49% equity interest in Chengdu CCS Optical Cable Co., Ltd. ("Chengdu CCS"). Since the equity interest in Chengdu CCS is regarded as state-owned assets under the relevant PRC rules, any transfer of the equity interest in Chengdu CCS is subject to the bidding to be held at Shanghai United Asset and Equity Exchange (上海聯合產權交易所). As disclosed in the announcement, the lowest price to be quoted at the bidding will be RMB230 million. As the applicable percentage ratio in relation to the Disposal (calculated with reference to the minimum consideration of RMB230 million) exceeds 75%, the Disposal constitutes a very substantial disposal of the Company under Rule 14.06(4) of the Listing Rules and, therefore, is subject to reporting, announcement and Shareholders' approval requirements under Chapter 14 of the Listing Rules. The bidding was completed on 3 June 2013, Corning Mauritius Co., Ltd. successfully bid to acquire 49% interest in Chengdu CCS at the consideration of RMB290 million.

The disposal of interest in an associated company which constituted a very substantial disposal of the Company was approved by the shareholders of the Company at the extraordinary general meeting on 31 July 2013.

3. Resignation of Independent Non-executive Director and Appointment of new Independent Non-Executive Director

Mr. Wu Zhengde has resigned as an independent non-executive director, member of the audit committee, nomination committee and strategic development and chairman of the remuneration and appraisal committee of the Company, with effect from 16 May 2012.

Mr. Xiao Xiaozhou was appointed as an independent non-executive director of the Company at the extraordinary general meeting on 31 July 2013.

逾期定期存款

於二零一三年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委託性質的存款，也不存在其他到期不能收回的定期存款。

企業所得稅

根據《高新技術企業認定管理辦法》(國科發火[2008]172號)和《高新技術企業認定管理工作指引》(國科發火[2008]362號)有關規定，根據四川省高新技術企業認定管理小組文件川高企認[2011]4號文，本公司及子公司成都電纜雙流熱縮製品廠、成都中住光纖有限公司、成都中菱無線通信電纜有限公司被認定為高新技術企業，享受高新技術企業15%的所得稅優惠稅率。

集團員工及酬金計劃

於二零一三年六月三十日，本集團員工人數為2,039人。

本集團根據員工表現、經驗及當前業內慣例釐定員工薪酬。提供給予僱員之其他福利包括退休福利計劃、醫療福利計劃、住房公積金計劃。本集團亦給員工提供技術培訓機會。

股東持股和股權結構變化

1. 股權結構

本公司於本期間並沒有安排任何送股、配股和擴股，也未發售本公司任何新股。本期間內，本公司的股本總額和股權結構並無變動，即所有本公司已發行之股本總額為人民幣400,000,000元分為400,000,000股，每股面值為人民幣1.00元，其中境內國有法人股為240,000,000股，佔已發行股本的60%，境外已發行股份(H股)為160,000,000股，佔已發行股本的40%。

OVERDUE TIME DEPOSITS

As at 30 June 2013, the Group did not have any deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

ENTERPRISE INCOME TAX

According to the regulations of "High-tech enterprise recognition and management method" (Guokefahuo [2008] No. 172) and "Working guidelines for the recognition and management of high-tech enterprises" (Guokefahuo [2008] No. 362), and according to Chuangaoqiren [2011] No. 4 issued by the Sichuan High-tech Enterprise Recognition and Management Group, the Company and its subsidiaries, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, Chengdu SEI Optical Fiber Co., Ltd. and Chengdu MCIL Radio Communications Co., Ltd. are recognized as high-tech enterprises and enjoy the High-tech Enterprises Preferential Tax Rate of 15%.

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2013, the Group had 2,039 staff members.

The Group remunerates its staff based on their performance, experience and the prevailing industry practices. Other benefits offered to the staff include retirement benefits plans, medical benefits plans and housing fund plans. The Group also provides trainings to its staff.

SHAREHOLDING OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

1. Share capital structure

During the Period, the Company did not make any arrangements for bonus issue, placing or increase of shares or issue of new shares of the Company. During the Period, there was no change in the Company's total number of shares and share capital structure. The total issued share capital of the Company remained at RMB400,000,000 divided into 400,000,000 shares with a par value of RMB1.00 each, comprising 240,000,000 state-owned legal person shares and 160,000,000 overseas issued shares ("H Shares"), representing 60% and 40% of the issued share capital of the Company respectively.

2. 主要股東持股情況

於二零一三年六月三十日，本公司之最大股東為普天股份，持有國有法人股240,000,000股，佔已發行股本的60%。於二零一三年六月三十日，香港中央結算(代理人)有限公司(「中央結算公司」，分別代表多個客戶持有本公司股份)所持有的H股為155,346,998股，佔已發行股本的38.84%。

於本期間內，董事會並無知悉任何人士持有任何按證券及期貨條例(香港法例第571章)(「證券及期貨條例」)須予以披露的本公司股份及相關股份中的權益或淡倉。按照證券及期貨條例第336條保存之本公司主要股東名冊顯示，本公司曾接獲有關擁有本公司已發行H股5%或以上權益的股東之知會，該等權益為已披露之本公司董事(「董事」)、監事(「監事」)或最高行政人員權益以外之權益。

據中央結算公司申明，於二零一三年六月三十日，持有本公司H股超過5%或以上的包括以下中央結算系統參與者：

2. Shareholdings of substantial shareholders

As at 30 June 2013, the largest shareholder of the Company was CPCL which held 240,000,000 state-owned legal person shares, representing 60% of the issued share capital of the Company. As at 30 June 2013, HKSCC Nominees Limited ("HKSCC", holding shares of the Company on behalf of various customers) held 155,346,998 H Shares, representing 38.84% of the issued share capital of the Company.

During the Period, the Board was not aware of any person holding any interests or short positions in shares or underlying shares of the Company which are required to be disclosed pursuant to the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO"). As shown in the register of substantial shareholders of the Company maintained under Section 336 of the SFO, the Company has been notified by shareholders holding 5% or more of the Company's issued H Shares. These are interests other than those held by the directors (the "Directors"), supervisors (the "Supervisors") or the chief executive of the Company which have already been disclosed.

As indicated by HKSCC, as at 30 June 2013, the Central Clearing and Settlement System ("CCASS") participants holding 5% or more of the total issued H Shares of the Company are shown as follows:

		於二零一三年 六月三十日 末持股數 Number of H Shares held as at 30 June 2013	持H股 百分比 Percentage of H Shares	佔已發行 總股本 百分比 Percentage of total issued share capital
中央結算系統參與者	CCASS participant			
香港上海滙豐銀行 有限公司	The Hongkong & Shanghai Banking Corporation Limited	22,231,100	13.89%	5.56%
中信証券經紀(香港) 有限公司	Citic Securities Brokerage (HK) Limited	13,483,000	8.42%	3.37%
中國銀行(香港)有限公司	Bank of China (Hong Kong) Limited	12,778,000	7.98%	3.19%
中銀國際證券有限公司	BOCI Securities Limited	10,571,000	6.60%	2.64%

除上述披露者外，於二零一三年六月三十日，本公司並未獲悉有任何其他按證券及期貨條例需予以披露的股權權益及本公司董事會亦無知悉任何人士直接或間接持有本公司5%或以上的H股之權益。

3. 董事、監事持股情況

於二零一三年六月三十日，本公司的董事、監事及行政總裁概無於本公司或其相關法團(定義見證券及期貨條例)的股份、相關股份及債券中擁有任何根據證券及期貨條例第352條規定須於登記冊內記錄的權益及淡倉，或根據聯交所證券上市規則(「上市規則」)附錄十所載的上市發行人董事進行證券交易的標準守則(「標準守則」)而須知會本公司及香港聯合交易所有限公司(「聯交所」)的權益及淡倉。

4. 足夠之公眾持股

根據本公司所得之公開資料，以及在董事最佳認知範圍內，本公司確認於本報告期內及截至本中期報告日期，本公司公眾持股量足夠。

5. 購買、出售或回購上市證券

於本期間內，本公司及其任何附屬公司概無購買、出售或回購本公司之任何上市證券。

6. 可兌換證券、購股權、認股權證或相類權利

本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相類權利。

Save as disclosed above, as at 30 June 2013, the Company was not aware of any other shareholding interests which are required to be disclosed pursuant to the SFO. The Board was not aware of any person holding, directly or indirectly, 5% or more of the interests in the issued H Shares.

3. Shareholdings of Directors and Supervisors

As at 30 June 2013, none of the Directors, Supervisors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of the SFO) as recorded in the register required to be kept under Section 352 of the SFO or which were otherwise required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules").

4. Sufficient public float

According to public information available to the Company and to the best knowledge of the Director, the Company confirmed that a sufficient public float was maintained during the Period and as at the date hereof.

5. Purchase, sale or repurchase of listed securities

During the Period, neither the Company nor any of its subsidiaries had purchased, sold or repurchased any of the Company's listed securities.

6. Convertible securities, share options, warrants or similar instruments

During the Period, the Company did not issue any convertible securities, share options, warrants or similar instruments.

審核委員會

目前，本公司董事會審核委員會（「審核委員會」）委員為蔡思聰先生（主席）、李元鵬先生及肖孝州先生。

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至二零一三年六月三十日止六個月的未經審核中期綜合財務資料及中期報告。審核委員會認為截至二零一三年六月三十日止六個月之中期綜合財務報表及中期報告符合適用的會計準則及法律規定，並已作出適當的披露。

企業管治守則

本公司認為良好的企業管治的價值及重要性，有助改善企業表現及承擔能力。

董事會認為，本公司於本期間內已按照香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄十四所載，於二零一三年一月一日至二零一三年六月三十日期間一直遵守《企業管治守則》（「企業管治守則」）的守則條文。本公司定期審閱其企業管治，以確保本公司一直遵守企業管治守則。本公司之董事並無知悉任何資料可合理地顯示本公司於本期間內任何時間內未能遵守企業管治守則內的規定。

AUDIT COMMITTEE

At present, the members of the audit committee of the Board of the Company (the "Audit Committee") are Mr. Choy Sze Chung, Jojo (Chairman), Mr. Li Yuanpeng and Mr. Xiao Xiaozhou.

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim report for the six months ended 30 June 2013. The Audit Committee considered that the interim consolidated financial statements and interim report for the six months ended 30 June 2013 have complied with the relevant requirements of applicable accounting standards and laws and appropriate disclosures were made.

CORPORATE GOVERNANCE CODE

The Company believes that the value and importance of good corporate governance will help enhancing the corporate performance and accountability.

The Board considered that the Company had complied with the code provisions set out in the Code on Corporate Governance Practices during the period from 1 January 2013 to 30 June 2013 (the "CG Code") as stated in Appendix 14 to the Listing Rules during the Period. The Company periodically reviews its corporate governance to ensure its continuous compliance with the CG Code. None of the Directors is aware of any information that would reasonably indicate that the Company is not or was not for any time of the Period in compliance with the requirements of the CG Code.

遵守標準守則

期內，本公司已採納載列於上市規則附錄十的上市發行人董事進行證券交易的標準守則（「標準守則」）作為本公司董事及監事進行證券交易之操守守則。

在對董事會作出特定查詢後，董事會欣然確認所有董事及監事確認他們已於本期間內完全遵守標準守則。

承董事會命
成都普天電纜股份有限公司
董事長
張曉成

中國•成都，二零一三年八月二十九日

於本報告刊發之日期，董事會成員包括：

執行董事：張曉成先生（董事長）、
平浩先生、
叢惠生先生、
陳若濊先生、
杜新華先生及
樊旭先生

獨立非執行
董事：蔡思聰先生、
李元鵬先生及
肖孝州先生

COMPLIANCE WITH THE MODEL CODE

During the Period, the Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix 10 to the Listing Rules as the code of conduct regarding securities transactions by the Directors and Supervisors of the Company.

After specific enquiries, the Board is pleased to confirm that all Directors and Supervisors had confirmed that they have fully complied with the Model Code during the Period.

By order of the Board
Chengdu PUTIAN Telecommunications Cable Company Limited
Zhang Xiaocheng
Chairman

Chengdu, the PRC, 29 August 2013

As at the date of this report, the Board comprises:

Executive Directors: Mr. Zhang Xiaocheng (Chairman),
Mr. Ping Hao,
Mr. Cong Huisheng,
Mr. Chen Ruowei,
Mr. Du Xinhua and
Mr. Fan Xu

Independent
Non-executive
Directors: Mr. Choy Sze Chung, Jojo,
Mr. Li Yuanpeng and
Mr. Xiao Xiaozhou

合併資產負債表

編製單位：成都普天電纜股份有限公司

2013年6月30日

CONSOLIDATED BALANCE SHEET

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
流動資產：	Current assets:		
貨幣資金	Cash and bank balances	226,127,753.50	219,904,310.13
結算備付金	Reserved deposits		
拆出資金	Loans to other banks		
交易性金融資產	Transactional financial assets		
應收票據	Bills receivable	46,197,794.40	51,453,086.64
應收賬款	Accounts receivable	287,698,256.73	100,375,592.35
預付款項	Prepayments	16,437,420.50	3,552,218.93
應收保費	Premiums receivable		
應收分保賬款	Reinsurance accounts receivable		
應收分保合同準備金	Reinsurance accounts receivable reserve		
應收利息	Interest receivable		
應收股利	Dividends receivable		
其他應收款	Other receivables	83,026,184.03	27,305,810.79
買入返售金融資產	Put option		
存貨	Inventories	307,097,447.61	209,386,655.70
一年內到期的非流動資產	Current Portion of non-current assets		
其他流動資產	Other current assets		153,945.60
流動資產合計	Total current assets	966,584,856.77	612,131,620.14

合併資產負債表(續)

編製單位：成都普天電纜股份有限公司

2013年6月30日

CONSOLIDATED BALANCE SHEET (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
非流動資產：	Non-current assets:		
發放貸款及墊款	Loans and advances		
可供出售金融資產	Available-for-sale financial assets	10,677,888.00	13,463,424.00
持有至到期投資	Held-to-maturity investment		
長期應收款	Long-term accounts receivable		
長期股權投資	Long-term equity investments	181,260,052.66	232,584,011.22
投資性房地產	Investment property	11,102,834.27	3,218,586.22
固定資產	Fixed assets	537,295,701.55	386,065,150.35
在建工程	Construction in progress	113,348,737.45	11,523,787.59
工程物資	Construction material		
固定資產清理	Disposal of fixed assets		
生產性生物資產	Productive Biological Assets		
油氣資產	Oil and gas		
無形資產	Intangible assets	80,886,663.95	37,612,043.22
開發支出	Development cost		
商譽	Goodwill		
長期待攤費用	Long term prepaid expenses	742,517.95	
遞延所得稅資產	Deferred tax assets	20,129,096.54	18,273,494.72
其他非流動資產	Other non-current assets		
非流動資產合計	Total non-current assets	955,443,492.37	702,740,497.32
資產總計	Total assets	1,922,028,349.14	1,314,872,117.46

合併資產負債表(續)

編製單位：成都普天電纜股份有限公司

2013年6月30日

CONSOLIDATED BALANCE SHEET (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
流動負債：	Current liabilities:		
短期借款	Short term loans	186,000,000.00	11,000,000.00
向中央銀行借款	Borrowings from central bank		
吸收存款及同業存放	Deposits taking and inter-bank deposits		
拆入資金	Loans from other banks		
交易性金融負債	Transactional financial liabilities		
應付票據	Bills payable	2,926,000.00	
應付賬款	Accounts payable	194,885,175.13	66,971,873.01
預收款項	Receipt in advance	11,611,581.57	7,233,688.39
賣出回購金融資產款	Call option		
應付手續費及佣金	Handling charges and commissions payable		
應付職工薪酬	Staff remuneration payables	17,925,623.72	19,601,726.69
應交稅費	Tax payable	-23,947,989.12	-19,360,945.98
應付利息	Interest payable		
應付股利	Dividend payable	6,000,000.00	
其他應付款	Other payables	68,628,725.61	44,490,589.46
應付分保賬款	Premium payable for reinsurance		
保險合同準備金	Net provision for insurance contracts		
代理買賣證券款	Amount payable to securities broker		
代理承銷證券款	Amount payable to securities underwriter		
一年內到期的非流動負債	Non-current liabilities due within one year		
其他流動負債	Other current liabilities		
流動負債合計	Total current liabilities	464,029,116.91	129,936,931.57

合併資產負債表(續)

編製單位：成都普天電纜股份有限公司

2013年6月30日

CONSOLIDATED BALANCE SHEET (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
非流動負債：	Non-current liabilities:		
長期借款	Long term loans	8,695,864.53	8,980,918.20
應付債券	Bonds payable		
長期應付款	Long-term accounts payable		
專項應付款	Designate accounts payable		
預計負債	Provision		
遞延所得稅負債	Deferred tax liabilities	1,192,483.20	1,610,313.60
其他非流動負債	Other non-current liabilities	82,312,383.28	83,835,323.48
非流動負債合計	Total non-current liabilities	92,200,731.01	94,426,555.28
負債合計	Total liabilities	556,229,847.92	224,363,486.85
所有者權益：	Equity:		
實收資本(或股本)	Share capital	400,000,000.00	400,000,000.00
資本公積	Capital reserve	658,011,048.72	660,378,754.32
減：庫存股	Less: treasury shares		
專項儲備	Special reserve		
盈餘公積	Surplus reserve	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve		
未分配利潤	Retained earnings	-94,853,040.05	-65,411,028.78
外幣報表折算差額	Translation reserve		
歸屬於母公司所有者權益合計	Total equity attributable to the equity holders of the Company	971,884,932.28	1,003,694,649.15
少數股東權益	Minority interest	393,913,568.94	86,813,981.46
所有者權益合計	Total equity	1,365,798,501.22	1,090,508,630.61
負債和所有者權益總計	Total liabilities and equity	1,922,028,349.14	1,314,872,117.46

母公司資產負債表

編製單位：成都普天電纜股份有限公司

2013年6月30日

BALANCE SHEET OF THE PARENT COMPANY

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
流動資產：	Current assets:		
貨幣資金	Cash and bank balances	24,860,686.80	82,622,759.69
交易性金融資產	Transactional financial assets		
應收票據	Bills receivable	1,632,755.04	30,902,225.40
應收賬款	Accounts receivable	48,505,255.35	40,420,720.94
預付款項	Prepayments	951,003.87	1,238,981.99
應收利息	Interest receivable		
應收股利	Dividends receivable		
其他應收款	Other receivables	50,084,075.41	49,130,856.05
存貨	Inventories	86,882,896.30	105,414,907.36
一年內到期的非流動資產	Current Portion of non-current assets		
其他流動資產	Other current assets		153,945.60
流動資產合計	Total current assets:	212,916,672.77	309,884,397.03
非流動資產：	Non-current assets:		
可供出售金融資產	Available-for-maturity investment	10,677,888.00	13,463,424.00
持有至到期投資	Held-to-maturity investment		
長期應收款	Long-term accounts receivable		
長期股權投資	Long-term equity investments	474,401,022.47	390,724,981.03
投資性房地產	Investment property	33,176,261.03	25,292,012.98
固定資產	Fixed assets	210,798,165.83	228,942,968.76
在建工程	Construction in progress	5,681,384.87	5,051,295.23
工程物資	Construction material		
固定資產清理	Disposal of fixed assets		
生產性生物資產	Productive Biological Assets		
油氣資產	Oil and gas		
無形資產	Intangible assets	36,982,354.22	37,522,812.44
開發支出	Development cost		
商譽	Goodwill		
長期待攤費用	Long term prepaid expenses		
遞延所得稅資產	Deferred tax assets	16,470,347.35	16,470,347.35
其他非流動資產	Other non-current assets		
非流動資產合計	Total non-current assets	788,187,423.77	717,467,841.79
資產總計	Total assets	1,001,104,096.54	1,027,352,238.82

母公司資產負債表(續)

編製單位：成都普天電纜股份有限公司

2013年6月30日

BALANCE SHEET OF THE PARENT COMPANY
(CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
流動資產：	Current assets:		
短期借款	Short term loans		
交易性金融負債	Transactional financial liabilities		
應付票據	Bills payable	2,926,000.00	
應付賬款	Accounts payable	17,642,401.03	21,042,531.41
預收款項	Receipt in advance	1,752,613.43	4,449,331.51
應付職工薪酬	Staff remuneration payables	7,959,859.08	8,115,811.76
應交稅費	Tax payable	-22,081,470.50	-23,421,596.66
應付利息	Interest payable		
應付股利	Dividend payable		
其他應付款	Other payables	45,965,012.54	36,847,581.62
一年內到期的非流動負債	Non-current liabilities due within one year		
其他流動負債	Other current liabilities		
流動負債合計	Total current liabilities:	54,164,415.58	47,033,659.64
非流動負債：	Non-current liabilities:		
長期借款	Long term loans	8,695,864.53	8,980,918.20
應付債券	Bonds payable		
長期應付款	Long-term payables		
專項應付款	Designate accounts payable		
預計負債	Provision		
遞延所得稅負債	Deferred tax liabilities	1,192,483.20	1,610,313.60
其他非流動負債	Other non-current liabilities		
非流動負債合計	Total non-current liabilities:	9,888,347.73	10,591,231.80
負債合計	Total liabilities:	64,052,763.31	57,624,891.44
所有者權益：	Equity		
實收資本(或股本)	Share capital	400,000,000.00	400,000,000.00
資本公積	Capital reserve	654,960,449.08	657,328,154.68
減：庫存股	Less: treasury shares		
專項儲備	Special reserve		
盈餘公積	Surplus reserve	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve		
未分配利潤	Retained earnings	-126,636,039.46	-96,327,730.91
所有者權益合計	Total equity attributable to the equity holders of the Company	937,051,333.23	969,727,347.38
負債和所有者權益總計	Total liabilities and equity	1,001,104,096.54	1,027,352,238.82

合併利潤表

編製單位：成都普天電纜股份有限公司

2013年1-6月

CONSOLIDATED INCOME STATEMENT

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
一、營業總收入	I. Total operating income	448,906,530.84	266,977,867.18
其中：營業收入	Operating income	448,906,530.84	266,977,867.18
利息收入	Interest income		
已賺保費	Insurance premiums earned		
手續費及佣金收入	Handling charges and commissions income		
二、營業總成本	II. Total operating costs	467,090,258.61	298,808,528.17
其中：營業成本	Operating costs	393,217,644.94	248,963,071.61
利息支出	Interest expense		
手續費及佣金支出	Handling charges and commissions		
退保金	Refund of insurance premiums		
賠付支出淨額	Net payments for insurance claims		
提取保險合同 準備金淨額	Net provision for insurance contracts		
保單紅利支出	Commissions on insurance policies		
分保費用	Cession charges		
營業稅金及附加	Business taxes and surcharges	1,603,221.71	786,149.40
銷售費用	Selling expenses	20,361,098.04	18,566,466.20
管理費用	Administration expenses	51,479,283.87	31,236,241.84
財務費用	Finance costs	308,252.63	-743,400.88
資產減值損失	Assets impairment loss	120,757.42	
加：公允價值變動收益 （損失以「-」號 填列）	Add: Gains/(losses) on changes in fair value		
投資收益 （損失以「-」號填列）	Gains/(losses) on investment	-6,221,428.95	-9,903,772.31
其中：對聯營企業和 合營企業的 投資收益	Including: Gains/(losses) on investment in associates and jointly controlled entities	-6,323,958.56	-9,903,772.31
匯兌收益 （損失以「-」號填列）	Exchange gains/(losses)		

合併利潤表(續)

編製單位：成都普天電纜股份有限公司

2013年1-6月

CONSOLIDATED INCOME STATEMENT (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
三、營業利潤 (虧損以「-」號填列)	III. Operating profit/(loss)	-24,405,156.72	-41,734,433.30
加：營業外收入	Add: Non-operating income	7,090,193.98	3,500.00
減：營業外支出	Less: Non-operating expenses	83,328.21	77,577.24
其中：非流動資產處置 淨損失	Including: Loss on disposal of non- current assets	-108,921.72	57,530.40
四、利潤總額 (虧損總額以「-」號填列)	IV. Total profit/(loss)	-17,398,290.95	-41,808,510.54
減：所得稅費用	Less: Income tax expenses	1,400,389.76	2,776,690.86
五、淨利潤 (淨虧損以「-」號填列)	V. Net profit/(loss)	-18,798,680.71	-44,585,201.40
其中：歸屬於母公司所有者 的淨利潤	Net profit attributable to parent company's shareholders	-29,442,011.27	-49,530,572.68
少數股東損益	Minority interests	10,643,330.56	4,945,371.28
六、每股收益：	VI. Earnings per share:		
(一) 基本每股收益 (元/股)	(i) Basic earnings per share (RMB/share)	-0.07	-0.12
(二) 稀釋每股收益 (元/股)	(ii) Diluted earnings per share (RMB/share)	-0.07	-0.12
七、其他綜合收益	VII. Other comprehensive income	-1,397,604.00	
八、綜合收益總額	VIII. Total comprehensive income	-20,196,284.71	-45,982,805.40
其中：歸屬於母公司所有者 的綜合收益總額	Total comprehensive income attributable to the Company's shareholders	-30,839,615.27	-50,928,176.68
歸屬於少數股東的 綜合收益總額	Total comprehensive income attributable to minority interests	10,643,330.56	4,945,371.28

母公司利潤表

編製單位：成都普天電纜股份有限公司

2013年1-6月

INCOME STATEMENT OF THE PARENT COMPANY

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
一、營業總收入	I. Operating income	86,009,892.97	89,385,312.59
減：營業成本	Less: Operating costs	93,766,786.77	110,510,102.17
營業稅金及附加	Business taxes and surcharges	594,729.37	155,227.94
銷售費用	Selling expenses	1,594,797.84	5,153,356.51
管理費用	Administration expenses	24,832,178.28	19,981,090.34
財務費用	Finance costs	-1,305,441.98	-1,879,750.17
資產減值損失	Assets impairment loss		
加：公允價值變動收益	Add: Gains/(losses) on changes in fair value		
投資收益	Gains/(losses) on investment	2,778,571.05	-3,903,772.31
其中：對聯營企業和合營企業的投資收益	Including: Gains/(losses) on investment in associates and jointly controlled entities	-6,323,958.56	-9,903,772.31
二、營業利潤	II. Operating profit/(loss)	-30,694,586.26	-48,438,486.51
加：營業外收入	Add: Non-operating income	387,510.21	
減：營業外支出	Less: Non-operating expenses	1,232.50	31,867.83
其中：非流動資產處置淨損失	Including: Net profit/(loss) on disposal of non-current assets	-145,277.71	16,665.19
三、利潤總額	III. Total profit/(loss)	-30,308,308.55	-48,470,354.34
減：所得稅費用	Less: Income tax expenses		
四、淨利潤	IV. Net profit (loss)	-30,308,308.55	-48,470,354.34
五、每股收益	V. Earnings per share:		
(一) 基本每股收益 (元/股)	(I) Basic earnings per share (RMB/share)		
(二) 稀釋每股收益 (元/股)	(II) Diluted earnings per share (RMB/share)		
六、其他綜合收益	VI. Other comprehensive income		
七、綜合收益總額	VII. Total comprehensive income	-30,308,308.55	-48,470,354.34

合併現金流量表

編製單位：成都普天電纜股份有限公司

2013年1-6月

CONSOLIDATED CASH FLOW STATEMENT

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
一、經營活動產生的現金流量：	I. Cash flow from operating activities:		
銷售商品、提供勞務收到的現金	Cash received from sale of goods or rendering of services	404,548,027.12	248,754,799.99
客戶存款和同業存放款項淨增加額	Net increase in customer deposit and interbank deposit		
向中央銀行借款淨增加額	Net increase in borrowings from the central bank		
向其他金融機構拆入資金淨增加額	Net increase in loans from other financial institutions		
收到原保險合同保費取得的現金	Premium received for insurance contracts		
收到再保險業務現金淨額	Premium received for reinsurance contracts, net		
保戶儲金及投資款淨增加額	Net increase in reserve fund and investment		
處置交易性金融資產淨增加額	Net increase in disposal of transactional financial assets		
收取利息、手續費及佣金的現金	Interests, handling charges and commissions received		
拆入資金淨增加額	Net increase in loans from other banks		
回購業務資金淨增加額	Net increase in repurchase fund		
收到的稅費返還	Tax refund		
收到其他與經營活動有關的現金	Other cash received from activities related to operation	6,227,187.56	33,746,316.64
經營活動現金流入小計	Sub-total of cash inflow from operating activities	410,775,214.68	282,501,116.63
購買商品、接受勞務支付的現金	Cash paid for purchasing goods or receiving services	358,159,920.61	183,523,771.28
客戶貸款及墊款淨增加額	Net increase in loans and advances to customer		
存放中央銀行和同業款項淨增加額	Net increase in deposits with central bank and inter-bank		
支付原保險合同賠付款項的現金	Compensation paid for insurance contract		
支付利息、手續費及佣金的現金	Interest, handling charges and commissions paid		
支付保單紅利的現金	Bonus payment for insurance contract		
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees	47,084,088.35	30,510,461.48
支付各項稅費	Cash paid for all types of taxes	22,301,112.09	15,139,399.17
支付其他與經營活動有關的現金	Other cash paid for activities related to operation	58,873,273.52	35,338,067.85
經營活動現金流出小計	Sub-total of cash outflow from operating activities	486,418,394.57	264,511,699.78
經營活動產生的現金流量淨額	Net cash flow from operating activities	-75,643,179.89	17,989,416.85

合併現金流量表(續)

編製單位：成都普天電纜股份有限公司

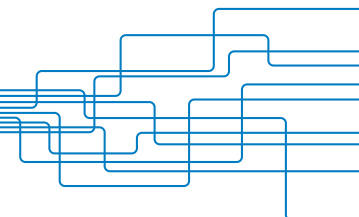
2013年1-6月

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
二、投資活動產生的現金流量：	II. Cash flow from investment activities:		
收回投資收到的現金	Cash received from divestments	28,600,000.00	
取得投資收益收到的現金	Cash received from return of investment	102,529.61	
處置固定資產、無形資產和 其他長期資產收回的 現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets	420,416.91	8,556.00
處置子公司及其他營業單位 收到的現金淨額	Net cash received from disposal of subsidiaries and other business units		
收到其他與投資活動有關的 現金	Other cash received from activities related to investment		
投資活動現金流入小計	Sub-total of cash inflow from investment activities	29,122,946.52	8,556.00
購建固定資產、無形資產和 其他長期資產支付的現金	Cash paid for acquisition of fixed assets, intangible assets and other long-term assets	73,707,556.36	9,093,995.61
投資支付的現金	Cash paid for investment	17,140,200.00	
質押貸款淨增加額	Net increase in secured loans		
取得子公司及其他營業單位 支付的現金淨額	Net cash paid for acquisition of subsidiaries and other business units		
支付其他與投資活動 有關的現金	Other cash paid for activities related to investment	28,600,000.00	
投資活動現金流出小計	Sub-total of cash outflow from investment activities	119,447,756.36	9,093,995.61
投資活動產生的現金流量 淨額	Net cash flow from investment activities	-90,324,809.84	-9,085,439.61



合併現金流量表(續)

編製單位：成都普天電纜股份有限公司

2013年1-6月

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
三、籌資活動產生的現金流量：	III. Cash flow from financing activities:		
吸收投資收到的現金	Cash received from investment		
其中：子公司吸收少數股東 投資收到的現金	Including: Cash received from subsidiaries absorbing minority's investment		
取得借款收到的現金	Proceeds from loans	90,000,000.00	5,000,000.00
發行債券收到的現金	Cash received from bonds issued		
收到其他與籌資活動 有關的現金	Other cash received from activities related to financing		
籌資活動現金流入小計	Sub-total of cash inflow from financing activities	90,000,000.00	5,000,000.00
償還債務支付的現金	Repayment of loans	55,000,000.00	5,000,000.00
分配股利、利潤或償付利息 支付的現金	Cash paid for dividends, profit, or interests	3,562,496.88	810,558.90
其中：子公司支付給 少數股東的 股利、利潤	Including: Dividend and profits paid to minority shareholders of the subsidiaries		
支付其他與籌資活動 有關的現金	Other cash paid for activities related to financing	450,000.00	
籌資活動現金流出小計	Sub-total of cash outflow from financing activities	59,012,496.88	5,810,558.90
籌資活動產生的現金流量 淨額	Net cash flow from financing activities	30,987,503.12	-810,558.90
四、匯率變動對現金及現金等 價物的影響	IV. Effect of foreign exchange rate changes on cash and cash equivalents		
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents	-134,980,486.61	8,093,418.34
加：期初現金及現金等 價物餘額	Add: beginning balance of cash and cash equivalents	361,108,240.11	242,284,772.64
六、期末現金及現金等價物餘額	VI. Ending balance of cash and cash equivalents	226,127,753.50	250,378,190.98

母公司現金流量表

編製單位：成都普天電纜股份有限公司

2013年1-6月

CASH FLOW STATEMENT OF THE PARENT COMPANY

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS

CABLE COMPANY LIMITED

FOR SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元

Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
一、	經營活動產生的現金流量： I. Cash flow from operating activities:		
	銷售商品、提供勞務收到的現金	59,659,641.78	60,211,473.53
	收到的稅費返還		
	收到其他與經營活動有關的現金	36,462,619.25	15,914,476.71
	經營活動現金流入小計	96,122,261.03	76,125,950.24
	購買商品、接受勞務支付的現金	33,071,497.10	45,679,234.91
	支付給職工以及為職工支付的現金	12,452,314.18	16,099,887.97
	支付的各项稅費	2,182,694.31	2,058,370.88
	支付其他與經營活動有關的現金	24,857,342.65	26,930,407.46
	經營活動現金流出小計	72,563,848.24	90,767,901.22
	經營活動產生的現金流量淨額	23,558,412.79	-14,641,950.98
二、	投資活動產生的現金流量： II. Cash flow from investment activities:		
	收回投資收到的現金	28,600,000.00	
	取得投資收益收到的現金	9,102,529.61	6,000,000.00
	處置固定資產、無形資產和其他長期資產收回的現金淨額	267,766.91	5,200.00
	處置子公司及其他營業單位收到的現金淨額		
	收到其他與投資活動有關的現金		
	投資活動現金流入小計	37,970,296.52	6,005,200.00
	購建固定資產、無形資產和其他長期資產支付的現金	563,002.24	1,933,026.59
	投資支付的現金	90,000,000.00	
	取得子公司及其他營業單位支付的現金淨額		
	支付其他與投資活動有關的現金	28,600,000.00	
	投資活動現金流出小計	119,163,002.24	1,933,026.59

母公司現金流量表(續)

編製單位：成都普天電纜股份有限公司

2013年1-6月

CASH FLOW STATEMENT OF THE PARENT COMPANY (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS

CABLE COMPANY LIMITED

FOR SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目	Item	本期金額 Current period	上期金額 Prior period
投資活動產生的現金流量淨額	Net cash flow from investment activities	-81,192,705.72	4,072,173.41
三、籌資活動產生的現金流量：	III. Cash flow from financing activities:		
吸收投資收到的現金	Cash received from investment		
取得借款收到的現金	Proceeds from loans		
收到其他與籌資活動有關的現金	Other cash received from activities related to financing		
籌資活動現金流入小計	Sub-total of cash inflow from financing activities		
償還債務支付的現金	Repayment of loans		
分配股利、利潤或償付利息支付的現金	Cash paid for dividends, profit, or interests	127,779.96	67,621.46
支付其他與籌資活動有關的現金	Other cash paid for activities related to financing		
籌資活動現金流出小計	Sub-total of cash outflow from financing activities	127,779.96	67,621.46
籌資活動產生的現金流量淨額	Net cash flow from financing activities	-127,779.96	-67,621.46
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash and cash equivalents		
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents	-57,762,072.89	-10,637,399.03
加：期初現金及現金等價物餘額	Add: beginning balance of cash and cash equivalents	82,622,759.69	126,737,290.46
六、期末現金及現金等價物餘額	VI. Ending balance of cash and cash equivalents	24,860,686.80	116,099,891.43

合併所有者權益變動表

編製單位：成都普天電纜股份有限公司

2013年1-6月

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目 Item	本期金額 Current period										所有者 權益合計 Total shareholder's equity	
	股本 Share capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險 準備 General risk provision	未分配 利潤 Retained earnings	其他 Others	小計 Sub-total	少數股東 權益 Minority interests		
一、上年年末餘額												
I. Balance at the end of last year	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15	86,813,981.46	1,090,508,630.61	
加：會計政策變更 Add: changes of accounting policy												
前期差錯更正 Prior period errors correction												
其他 Others												
二、本年年初餘額												
II. Balance at the beginning of the year	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15	86,813,981.46	1,090,508,630.61	
三、本期增減變動金額(減少以“-”號填列)												
III. Increase/(decrease)		-2,367,705.60					-29,442,011.27		-31,809,716.87	307,099,587.48	275,289,870.61	
(一) 淨利潤												
(i) Net profit							-29,442,011.27		-29,442,011.27	10,643,330.56	-18,798,680.71	
(二) 其他綜合收益												
(ii) Other comprehensive income		-2,367,705.60							-2,367,705.60		-2,367,705.60	
上述(一)和(二)小計 the sum of (i) and (ii)		-2,367,705.60					-29,442,011.27		-31,809,716.87	10,643,330.56	-21,166,386.31	
(三) 所有者投入和減少資本												
(iii) Shareholders increase or decrease capital												
1. 所有者投入資本(法商應收資本)												
1. capital invested by owners (paid-up capital of Fasten)												
2. 股份支付計入所有者權益的金額												
2. share-based payment recorded into shareholders' equity												
3. 其他(法商應收資本公積)												
3. others (capital reserve of Fasten)										302,456,256.92	302,456,256.92	
(四) 利潤分配												
(iv) Distribution of profit												
1. 提取盈餘公積												
1. appropriation to surplus reserves												
2. 提取一般風險準備												
2. appropriation to general risk provision												
3. 對所有者的分配												
3. distribution to owners (or shareholders)												
4. 其他												
4. others												
(五) 所有者權益內部結轉												
(v) Transfer within owners' equity												
1. 資本公積轉增資本												
1. transferred from capital surplus												
2. 盈餘公積轉增資本												
2. transferred from surplus reserve												
3. 盈餘公積彌補虧損												
3. surplus reserve marked up losses												
4. 其他												
4. others												
(六) 專項儲備												
(vi) Special reserves												
1. 本期提取												
1. appropriation this period												
2. 本期使用												
2. use in this period												
四、本期末餘額												
IV. Balance at the end of the period	400,000,000.00	658,011,048.72			8,726,923.61		-94,853,040.05		971,884,932.28	393,913,568.94	1,365,798,501.22	

合併所有者權益變動表(續)

編製單位：成都普天電纜股份有限公司

2013年1-6月

CONSOLIDATED STATEMENT OF CHANGES
IN EQUITY (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目 Item	上期金額 Prior period										所有者 權益合計 Total shareholder's equity
	歸屬於母公司所有者權益 Equity attributable to parent company's shareholder										
	股本 Share capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險 準備 General risk provision	未分配 利潤 Retained earnings	其他 Others	小計 Sub-total	少數股東 權益 Minority interests	
一、上年年末餘額											
I. Balance at the end of last year	400,000,000.00	659,009,711.28			8,726,923.61		32,302,989.58		1,100,039,624.47	81,640,130.47	1,181,679,754.94
加：會計政策變更 Add: changes of accounting policy											
前期差錯更正 Prior period errors correction											
其他 Others											
二、本年年初餘額	400,000,000.00	659,009,711.28			8,726,923.61		32,302,989.58		1,100,039,624.47	81,640,130.47	1,181,679,754.94
II. Balance at the beginning of the year	400,000,000.00	659,009,711.28			8,726,923.61		32,302,989.58		1,100,039,624.47	81,640,130.47	1,181,679,754.94
三、本期增減變動金額(減少以“-”號填列)											
III. Increase/(decrease)		1,369,043.04					-97,714,018.36		-96,344,975.32	5,173,850.99	-91,171,124.33
(一) 淨利潤											
(i) Net profit											
(二) 其他綜合收益											
(ii) Other comprehensive income											
上述(一)和(二)小計 the sum of (i) and (ii)											
(三) 所有者投入和減少資本											
(iii) Shareholders increase or decrease capital											
1. 所有者投入資本											
1. capital invested by owners											
2. 股份支付計入所有者權益的金額											
2. share-based payment recorded into shareholders' equity											
3. 其他											
3. others											
(四) 利潤分配											
(iv) Distribution of profit											
1. 提取盈餘公積											
1. appropriation to surplus reserves											
2. 提取一般風險準備											
2. appropriation to general risk provision											
3. 對所有者的分配											
3. distribution to owners (or shareholders)											
4. 其他											
4. others											
(五) 所有者權益內部結轉											
(v) Transfer within owners' equity											
1. 資本公積轉增資本											
1. transferred from capital surplus											
2. 盈餘公積轉增資本											
2. transferred from surplus reserve											
3. 盈餘公積彌補虧損											
3. surplus reserve marked up losses											
4. 其他											
4. others											
(六) 專項儲備											
(vi) Special reserves											
1. 本期提取											
1. appropriation this period											
2. 本期使用											
2. use of this period											
四、本期末餘額	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15	86,813,981.46	1,090,508,630.61
IV. Balance at the end of the period	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15	86,813,981.46	1,090,508,630.61

母公司所有者權益變動表

編製單位：成都普天電纜股份有限公司

2013年1-6月

STATEMENT OF CHANGES IN EQUITY OF THE PARENT COMPANY

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目 Item	本期金額 Current period							所有者 權益合計 Total shareholder's equity
	股本 Share capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險 準備 General risk provision	未分配 利潤 Retained earnings	
一、上年年末餘額								
I. Balance at the end of last year	400,000,000.00	657,328,154.68			8,726,923.61		-96,327,730.91	969,727,347.38
加：會計政策變更 Add: changes of accounting policy								
前期差錯更正 Prior period errors correction								
其他 Others								
二、本年初餘額								
II. Balance at the beginning of the year	400,000,000.00	657,328,154.68			8,726,923.61		-96,327,730.91	969,727,347.38
三、本期增減變動金額(減少以「-」號填列)								
III. Increase/(decrease)		-2,367,705.60					-30,308,308.55	-32,676,014.15
(一)淨利潤								
(i) Net profit							-30,308,308.55	-30,308,308.55
(二)其他綜合收益								
(ii) Other comprehensive income		-2,367,705.60						-2,367,705.60
上述(一)和(二)小計 the sum of (i) and (ii)		-2,367,705.60						
(三)所有者投入和減少資本 (iii) Shareholders' increase or decrease of capital								
1. 所有者投入資本								
1. capital invested by owners								
2. 股份支付計入所有者權益的金額								
2. share-based payment recorded into shareholders' equity								
3. 其他								
3. others								
(四)利潤分配								
(iv) Distribution of profit								
1. 提取盈餘公積								
1. appropriation to surplus reserves								
2. 提取一般風險準備								
2. appropriation to general risk provision								
3. 對所有者的分配								
3. distribution to all owners (or shareholders)								
4. 其他								
4. others								
(五)所有者權益內部結轉								
(v) Transfer within owners' equity (loss)								
1. 資本公積轉增資本								
1. transferred from capital surplus								
2. 盈餘公積轉增資本								
2. transferred from surplus reserve								
3. 盈餘公積彌補虧損								
3. surplus reserve marked up losses								
4. 其他								
4. others								
(六)專項儲備								
(vi) Special reserves								
1. 本期提取								
1. appropriation this period								
2. 本期使用								
2. use of this period								
四、本期末餘額								
IV. Balance at the end of the period	400,000,000.00	654,960,449.08			8,726,923.61		-126,636,039.46	937,051,333.23

母公司所有者權益變動表(續)

編製單位：成都普天電纜股份有限公司

2013年1-6月

STATEMENT OF CHANGES IN EQUITY OF
THE PARENT COMPANY (CONTINUED)

Made by: CHENGDU PUTIAN TELECOMMUNICATIONS

CABLE COMPANY LIMITED

FOR THE SIX MONTHS ENDED 30 JUNE 2013

單位：人民幣元
Monetary unit: RMB

項目 Item	上期金額 Prior period							所有者 權益合計 Total shareholder's equity
	股本 Share capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險 準備 General risk provision	未分配 利潤 Retained earnings	
一、上年年末餘額								
I. Balance at the end of last year	400,000,000.00	657,887,196.28			8,726,923.61		12,788,164.04	1,079,402,283.93
加：會計政策變更								
Add: changes of accounting policy								
前期差錯更正								
Prior period errors correction								
其他								
Others								
二、本年初餘額								
II. Balance at the beginning of the year	400,000,000.00	657,887,196.28			8,726,923.61		12,788,164.04	1,079,402,283.93
三、本期增減變動金額(減少以「-」號填列)								
III. Increase/(decrease)								
(一)淨利潤								
(i) Net profit								
(二)其他綜合收益								
(ii) Other comprehensive income								
上述(一)和(二)小計								
the sum of (i) and (ii)								
(三)所有者投入和減少資本								
(iii) Shareholders' increase or decrease of capital								
1. 所有者投入資本								
1. capital invested by owners								
2. 股份支付計入所有者權益的金額								
2. share-based payment recorded into shareholders' equity								
3. 其他								
3. others								
(四)利潤分配								
(iv) Distribution of profit								
1. 提取盈餘公積								
1. appropriation to surplus reserves								
2. 提取一般風險準備								
2. appropriation to general risk provision								
3. 對所有者的分配								
3. distribution to all owners (or shareholders)								
4. 其他								
4. others								
(五)所有者權益內部結轉								
(v) Transfer within owners' equity (loss)								
1. 資本公積轉增資本								
1. transferred from capital surplus								
2. 盈餘公積轉增資本								
2. transferred from surplus reserve								
3. 盈餘公積彌補虧損								
3. surplus reserve marked up losses								
4. 其他								
4. others								
(六)專項儲備								
(vi) Special reserves								
1. 本期提取								
1. appropriation this period								
2. 本期使用								
2. use of this period								
四、本期期末餘額								
IV. Balance at the end of the period	400,000,000.00	657,328,154.68			8,726,923.61		-96,327,730.91	969,727,347.38

財務報表附註

2013年1月1日–2013年06月30日
(除特別註明外，本附註金額單位均為人民幣元)

一、公司的基本情況

成都普天電纜股份有限公司(以下簡稱「本公司」)成立於1994年10月1日，是由原中國郵電工業總公司(現為中國普天信息產業集團公司)直屬國營郵電部成都電纜廠改組並作為獨立發起人，經國務院有關部門批准在香港發行股票，於1994年12月13日在香港聯合交易所掛牌上市，股票代碼：1202，成立時名稱為成都電纜股份有限公司，並取得成都市工商行政管理局核發的企合川蓉總字第1972號企業法人營業執照。本公司註冊資本為人民幣40,000萬元，其中：中國普天信息產業集團公司出資人民幣24,000萬元，持股比例為60%；香港上市普通股(H股)股東出資人民幣16,000萬元，持股比例為40%。

本公司的法人治理結構有：股東大會、董事會、監事會、審核委員會、管理層；組織結構有：綜合管理部、審計部、計劃財務部、人力資源部、黨群工作部、質量管理部、生產安全部、投資管理部、設備工程部和線纜技術部、檢測中心、供應公司。現有4個控股子公司，1個合營公司，2個聯營企業。

營業執照註冊號：510100400020197

公司住所：
成都高新區(西區)新航路18號

公司法定代表人：
張曉成

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 January 2013 to 30 June 2013
(Expressed in RMB, unless otherwise stated)

I. Background of the Company

Chengdu PUTIAN Telecommunications Cable Company Limited (the "Company") was established on 1 October 1994 after its restructuring from Chengdu Cable Plant of the Posts and Telecommunications Ministry of China (now known as "China PUTIAN Corporation"). Pursuant to the approvals granted by The State Council of the People's Republic of China (the "PRC") for issuance of shares in Hong Kong, the shares of the Company have been listed on the Stock Exchange of Hong Kong Limited since 13 December 1994 through the placing and public offer of H shares with stock code 1202. The original name at the time of listing was Chengdu Telecommunications Cable Company Limited and the Company obtained "Qihchuanrongzong business license No. 1972" issued by Chengdu Administration Bureau of Industry and Commerce. The registered capital of the Company is RMB400,000,000 of which: China PUTIAN Corporation holds RMB240,000,000 representing 60% of the total shares; public shareholders hold RMB160,000,000 representing 40% of the total shares (H Shares).

The Company's corporate governance structures including as follows: shareholders general meeting, board of directors, supervisory committee, audit committee and the management. The organization structure is set out as follows: general administrative department, audit department, finance department, human resources department, China Communist Party Committee, quality control department, production safety department, investment management department, equipment engineering department and cable technology department, laboratory testing centre and the supply company). Currently, the Company has 4 holding subsidiaries, 1 jointly controlled entity and 2 associates.

Business license registration number: 510100400020197

Registered address:
No. 18, Xinhang Road,
The West Park of High-Tech Development Zone,
Chengdu, Sichuan Province,
the PRC.

Legal representative:
Zhang Xiaocheng

一、公司的基本情況(續)

經營範圍：

電線電纜、光纖光纜、線纜專用材料、輻照加工、電纜附件、專用設備、器材和各類信息產業產品(國家限制、禁止類除外)的器件及設備的技術的研發、產品生產、銷售和服務，與上述產品同類商品的進出口及批發、零售、佣金代理(拍賣除外)，國內採購商品(特定商品除外)批發、零售、佣金代理(拍賣除外)，技術諮詢，技術服務。

2000年11月10日，本公司更名為成都普天電纜股份有限公司。

2005年1月21日，中國普天信息產業集團公司與中國普天信息產業股份有限公司簽訂股權轉讓協議，中國普天信息產業集團公司同意將所持有成都普天電纜股份有限公司60%的股權無償劃轉給中國普天信息產業股份有限公司，並於2005年8月30日簽訂了股份劃轉補充協議，對生效的條件和股權交割日進行了重新規定。該事項已經國務院國有資產監督管理委員會2005年3月10日國資產權[2005]287號文件和中華人民共和國商務部2005年11月7日商資批[2005]2581號文件批覆。2006年2月8日，本公司變更企業法人營業執照。

2005年本公司通過公開拍賣方式，出售位於成都市高新技術開發區紫荊西路2號的土地，在成都市高新西區重建廠區，並於2007年11月遷入成都市高新西區新航路18號。

本公司的母公司為中國普天信息產業股份有限公司，最終控制方為中國普天信息產業集團公司。

I. Background of the Company (Continued)

Principal activities:

Scope of business: technological research and development, product manufacturing, sales and services of wires and cables, optical fibres and optical cables, specialized materials used for cables, irradiation processing, cable accessories, specialized facilities and equipment and the equipment and facilities for various information industry products (excluding products restricted and prohibited by the State); import and export, wholesaling and retailing and commission agency (excluding auction) of commodities with respect to the aforesaid products; wholesaling and retailing and commission agency (excluding auction) of domestically procured commodities (excluding specialized commodities), technical consultancy and provision of technological services.

On 10 November 2000, the Company changed its name to Chengdu PUTIAN Telecommunications Cable Company Limited.

On 21 January 2005, China PUTIAN Corporation and China Potevio Company Limited entered into a share transfer agreement, pursuant to which China PUTIAN Corporation agreed to transfer 60% of its equity in Chengdu PUTIAN Telecommunications Cable Company Limited to China Potevio Company Limited with no consideration. On 30 August 2005, a share transfer supplementary agreement was signed to redefine the terms and effective date of the share transfer. "Guozichanquan [2005] No. 287" was issued by the State Owned Assets Supervision and Administration Commission of the State Council on 10 March 2005 and "Shangzipi [2005] No. 2581" was issued by Ministry of Commerce of the PRC on 7 November 2005 for the approval of this supplementary agreement. On 8 February 2006, the Company changed to new business license.

In 2005, the Company sold a land located in No.2 Zijing West Road, Hi-tech Development Zone via public auction. In November 2007, the Company moved to and rebuilt its new factory at No.18, Xinhang Road, the West Park of High-Tech Development Zone, Chengdu.

The parent company is China Potevio Company Limited and the ultimate controlling party is China PUTIAN Corporation.

二、公司主要會計政策、會計估計和前期差錯

1. 財務報表的編製基礎

本公司財務報表以持續經營為基礎，根據實際發生的交易和事項，按照財政部2006年2月15日頒佈的《企業會計準則——基本準則》和38項具體會計準則、其後頒佈的企業會計準則應用指南、企業會計準則解釋及其他規定（以下合稱「企業會計準則」），並基於以下所述重要會計政策、會計估計進行編製。

2. 遵循企業會計準則的聲明

本公司編製的財務報表符合《企業會計準則》的要求，真實、完整地反映了本公司2013年6月30日的財務狀況、2013年1-6月的經營成果和現金流量等相關信息。

3. 會計期間

本公司會計年度為公曆年度，即每年1月1日起至12月31日止。

4. 記賬本位幣

本公司以人民幣為記賬本位幣。

II. Principal accounting policies, accounting estimates and prior period errors

1. Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis, reflecting the business transactions and affairs actually incurred, in accordance with the Basic Standard and the 38 specific standards of Accounting Standards for Business Enterprises issued by the Ministry of Finance on 15 February 2006, the Application Guidance of Accounting Standards for Business Enterprises, Interpretation of Accounting Standards for Business Enterprises and other regulations issued thereafter (hereafter referred to as "the Accounting Standards for Business Enterprises"). The financial statements have also been prepared based on the following principal accounting policies and accounting estimates.

2. Statement of compliance with the Accounting Standards for Business Enterprises

The Company prepared financial statements complied with the requirements of the Accounting Standards for Business Enterprises and reflect truly and completely for company's financial position as of 30 June 2013 and the operating results, cash flows and other relevant information for the six month ended 30 June 2013.

3. Accounting year

The fiscal year of the Company is 1 January to 31 December, that is, each calendar year.

4. Functional currency

The Company's functional currency is the Renminbi ("RMB").

二、公司主要會計政策、會計估計和前期差錯(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法

(1) 同一控制下的企業合併

對於同一控制下的企業合併，合併方在企業合併中取得的資產和負債，按照合併日在被合併方的賬面價值計量。合併方取得的淨資產賬面價值與支付的合併對價賬面價值(或發行股份面值總額)的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

合併方為進行企業合併發生的直接相關費用計入當期損益。

(2) 非同一控制下的企業合併

對於非同一控制下的企業合併，合併成本為購買方在購買日為取得對被購買方的控制權而付出的資產、發生或承擔的負債以及發行的權益性證券的公允價值。通過多次交換交易分步實現的企業合併，合併成本為每一單項交易成本之和。在合併合同中對可能影響合併成本的未來事項作出約定的，購買日如果估計未來事項很可能發生並且對合併成本的影響金額能夠可靠計量的，也計入合併成本。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

5. Business combination

(1) Business combination involving enterprises under common control

For this kind of business combination, assets and liabilities obtained by the absorbing party are measured at their carrying amounts. The difference between the carrying amount of the net assets obtained and the carrying amount of the considerations paid for the combination is adjusted to capital reserve. If the capital reserve is not sufficient to absorb the difference, any excess shall be adjusted against retained earnings.

Any cost directly attributable to the combination should be recognized in profit or loss for the current period.

(2) Business combination not involving enterprises under common control

For this kind of business combination, the acquisition cost is the fair value of assets paid, liabilities incurred or assumed and equity instruments issued, in exchange for the control of the acquire. The cost of combination realized through several stages is the total amount of cost of every business combination if there are terms and conditions that may adjust the considerations, and the adjustment is likely to occur and can be reliably measured at the date of acquisition, the relevant amount shall be recorded as part of the acquisition costs.

二、公司主要會計政策、會計估計和前期差錯(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(2) 非同一控制下的企業合併(續)

非同一控制下企業合併中所取得的被購買方符合確認條件的可辨認資產、負債及或有負債，在購買日以公允價值計量。購買方對合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽。購買方對合併成本小於合併中取得的被購買方可辨認淨資產公允價值份額的，經覆核後合併成本仍小於合併中取得的被購買方可辨認淨資產公允價值份額的差額，計入當期損益。

非同一控制下的企業合併中，購買方為企業合併發生的審計、法律服務、評估諮詢等中介費用以及其他相關管理費用，於發生時計入當期損益；購買方作為合併對價發行的權益性證券或債務性證券的交易費用，計入權益性證券或債務性證券的初始確認金額。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

5. Business combination (Continued)

(2) Business combination not involving enterprises under common control (Continued)

The identifiable assets, liabilities and contingent liabilities acquired or assumed, through business combination not involving enterprises under common control are recognized at fair values at the date of business combination. When the cost of a business combination exceeds the acquirer's interest in the fair value of the acquirer's identifiable net assets, the difference is recognized as goodwill. When the costs of a business combination are less than the acquirer's interest in the fair value of the acquirer's identifiable net assets, after reassessment, the difference is included in profit or loss in the current period.

For business combination not involving enterprises under common control, the costs incurred by the acquirer, including the expenses for audit, legal services and valuation and other related administrative expenses, are recorded in profit or loss of the current period. The transaction costs of the equity or debt instruments issued by the acquirer for the business combination are recorded into the amount of initial measurement of the equity or debt instruments.

二、公司主要會計政策、會計估計和前期差錯(續)

6. 合併財務報表的編製方法

本公司將擁有實際控制權的子公司和特殊目的主體納入合併財務報表範圍。

本公司合併財務報表按照《企業會計準則第33號——合併財務報表》及相關規定的要求編製，合併時抵銷合併範圍內的所有重大內部交易和往來。子公司的股東權益中不屬母公司所擁有的部分作為少數股東權益在合併財務報表中單獨列示。

子公司與本公司採用的會計政策或會計期間不一致的，在編製合併財務報表時，按照本公司的會計政策或會計期間對子公司財務報表進行必要的調整。

對於非同一控制下企業合併取得的子公司，在編製合併財務報表時，以購買日可辨認淨資產公允價值為基礎對其個別財務報表進行調整；對於同一控制下企業合併取得的子公司，視同該企業合併於合併當期的年初已經發生，從合併當期的年初起將其資產、負債、經營成果和現金流量納入合併財務報表。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

6. Preparation of consolidated financial statements

The consolidated financial statements include the financial statements of all the subsidiaries and special purposes entities.

The consolidated financial statements are prepared in accordance with "Accounting Standards for Business Enterprises No. 33 — Consolidated Financial Statements" and relevant regulations, and all significant intra-group transactions and balances are eliminated. Interests in subsidiaries that are not attributable to the Company's equity shareholders are presented separately as minority interest in the consolidated financial statements.

When preparing consolidated financial statements, adjustments are made if the subsidiaries' accounting policies and accounting period are different from the Company.

In preparing the consolidated financial statements, if the subsidiaries are acquired from business combination not involving enterprises under common control, the identified net assets of the subsidiaries are adjusted based on their fair values on the date of acquisition. If the subsidiaries are acquired under business combination involving enterprises under common control, the combination is deemed to have taken place at the beginning of the reporting period and the assets, liabilities, retained earnings and cash flows of the subsidiaries are included in the consolidated financial statements from the beginning of the reporting period.

二、公司主要會計政策、會計估計和前期差錯(續)

7. 現金及現金等價物的確定標準

本公司在編製現金流量表時所確定的現金，是指本公司庫存現金以及可以隨時用於支付的存款。

本公司在編製現金流量表時所確定的現金等價物，是指本公司持有的期限短、流動性強、易於轉換為已知金額現金、價值變動風險很小的投資。

8. 外幣業務及外幣財務報表折算

(1) 外幣業務折算

本公司對發生的外幣交易，採用與交易發生日即期匯率折合本位幣入賬。

資產負債表日，外幣貨幣性項目按資產負債表日即期匯率折算，因該日的即期匯率與初始確認時或者前一資產負債表日即期匯率不同而產生的匯兌差額，除符合資本化條件的外幣專門借款的匯兌差額在資本化期間予以資本化計入相關資產的成本外，均計入當期損益。

以歷史成本計量的外幣非貨幣性項目，仍採用交易發生日的即期匯率折算，不改變其記賬本位幣金額。以公允價值計量的外幣非貨幣性項目，採用公允價值確定日的即期匯率折算，折算後的記賬本位幣金額與原記賬本位幣金額的差額，作為公允價值變動(含匯率變動)處理，計入當期損益或確認為其他綜合收益並計入資本公積。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

7. Cash and cash equivalents

Cash presented in the consolidated cash flow statement represents the cash on hand and deposits available for payment at any time.

Cash equivalents presented in the consolidated cash flow statement refer to short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

8. Foreign currency transactions and translations

(1) Foreign currency transactions

Foreign currency transactions are recorded in the recording currency using the spot exchange rate of the transaction date.

At the balance sheet date, foreign currency monetary items are translated into RMB using the spot exchange rate at the end of the reporting period. Exchange differences arising from the differences between the spot exchange rate at the balance sheet date and the spot exchange rate used in initial recognition or at the previous balance sheet date are recognized in profit or loss for the current period, except for those arising from borrowings denominated in foreign currencies and used for financing the construction of qualifying assets, which are capitalized as cost of the related assets.

Foreign currency non-monetary items measured at historical cost are translated at the spot exchange rate on the transaction date. Foreign currency non-monetary items measured at fair value are translated at the spot exchange rate on the date of determining the fair value. The exchange difference arising is treated as part of the change in fair value and is recorded in profit or loss in the current period or in other comprehensive income as capital reserve.

二、公司主要會計政策、會計估計和前期差錯(續)

8. 外幣業務及外幣財務報表折算(續)

(2) 外幣財務報表折算

本公司的控股子公司、合營企業、聯營企業等，若採用與本公司不同的記賬本位幣，需對其外幣財務報表折算後，再進行會計核算及合併財務報表的編報。

資產負債表中的資產和負債項目，採用資產負債表日的即期匯率折算，所有者權益項目除「未分配利潤」項目外，其他項目採用發生時的即期匯率折算。利潤表中的收入和費用項目，採用交易發生日的即期匯率折算。折算產生的外幣財務報表折算差額，在資產負債表中所有者權益項目下單獨列示。

外幣現金流量按照系統合理方法確定的，採用交易發生日的即期匯率折算。匯率變動對現金的影響額，在現金流量表中單獨列示。

處置境外經營時，與該境外經營有關的外幣報表折算差額，全部或按處置該境外經營的比例轉入處置當期損益。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

8. Foreign currency transactions and translations (Continued)

(2) Foreign currency translation

When preparing the consolidated financial statements, the financial statements of subsidiaries, joint ventures and associates prepared in currencies other than the Company's recording currency are translated into the Company's recording currency before consolidation.

Assets and liabilities are translated at the spot exchange rate prevailing at the balance sheet date. The equity items, except for retained earnings, are translated at the spot exchange rates when they are incurred. Income and expenses are translated at the spot exchange rates at the dates of transactions. The resulting translation differences are presented as a separate component of equity in the balance sheet.

The cash flows of items denominated in foreign currencies are translated at the spot exchange rates at the dates of transactions. The effect of exchange differences is presented separately in the cash flow statement.

All or pro-rata exchange differences arising from translation of financial statements of foreign operations are recorded in profit or loss of the period in which the operations are disposed of.

二、公司主要會計政策、會計估計和前期差錯(續)

9. 金融工具

- (1) 金融工具的分類、確認和計量
金融工具劃分為金融資產或金融負債。

金融資產於初始確認時分類為：以公允價值計量且其變動計入當期損益的金融資產(包括交易性金融資產和指定為以公允價值計量且其變動計入當期損益的金融資產)、持有至到期投資、貸款和應收款項、可供出售金融資產。除應收款項以外的金融資產的分類取決於本公司及其子公司對金融資產的持有意圖和持有能力等。

金融負債於初始確認時分類為：以公允價值計量且其變動計入當期損益的金融負債(包括交易性金融負債和指定為以公允價值計量且其變動計入當期損益的金融負債)以及其他金融負債。

本公司成為金融工具合同的一方時，確認為一項金融資產或金融負債。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

9. Financial instruments

- (1) *Recognition, classification and measurement*
Financial instruments are classified as financial assets or financial liabilities.

Upon initial recognition, financial assets are classified into financial assets at fair value through profit or loss (including trading securities and financial assets designated as at fair value through profit or loss), held-to-maturity investments, loans and receivables, and available-for-sale financial assets. Except for receivables, the classification of financial asset is based on the intention and capability of holding the financial assets of the Company and its subsidiaries.

Upon initial recognition, financial liabilities are classified into financial liabilities at fair value through profit or loss, (including trading securities and financial liabilities designated as at fair value through profit or loss) and other financial liabilities.

A financial asset or a financial liability is recognized when the Company becomes a contractual party of a financial instrument.

二、公司主要會計政策、會計估計和前期差錯(續)

9. 金融工具(續)

(1) 金融工具的分類、確認和計量(續)

本公司金融資產或金融負債初始確認按公允價值計量。後續計量則分類進行處理：以公允價值計量且其變動計入當期損益的金融資產、可供出售金融資產及以公允價值計量且其變動計入當期損益的金融負債按公允價值計量；財務擔保合同及以低於市場利率貸款的貸款承諾，在初始確認後按照《企業會計準則第13號—或有事項》確定的金額和初始確認金額扣除按照《企業會計準則第14號—收入》的原則確定的累計攤銷額後的餘額之中的較高者進行後續計量；持有到期投資、貸款和應收款項以及其他金融負債按攤餘成本計量。

本公司金融資產或金融負債後續計量中公允價值變動形成的利得或損失，除與套期保值有關外，按照如下方法處理：(1)以公允價值計量且其變動計入當期損益的金融資產或金融負債公允價值變動形成的利得或損失，計入公允價值變動損益；在資產持有期間所取得的利息或現金股利，確認為投資收益；處置時，將實際收到的金額與初始入賬金額之間的差額確認為投資收益，同時調整公允價值變動損益。(2)可供出售金融資產的公允價值變動計入資本公積；持有期間按實際利率法計算的利息，計入投資收益；可供出售權益工具投資的現金股利，於被投資單位宣告發放股利時計入投資收益；處置時，將實際收到的金額與賬面價值扣除原直接計入資本公積的公允價值變動累計額之後的差額確認為投資收益。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

9. Financial instruments (Continued)

(1) Recognition, classification and measurement (Continued)

Financial assets and financial liabilities are initially recognized at fair values. Subsequent measurement is recorded based on different category. Financial assets at fair value through profit or loss, available-for-sale financial assets and financial liabilities at fair value through profit or loss are subsequently measured at fair values. Financial guarantee and loans bearing interest rate lower than the market interest rate are subsequently measured at the higher of the amount recognized according to "Accounting Standards for Enterprises No. 13 — Contingencies" and the balance of initial fair value less amortized costs determined in accordance with "Accounting Standards for Enterprises No.14 — Revenue"; Held-to-maturity investments, loans and receivables, and other financial liabilities are subsequently measured at amortized costs.

Except for financial instruments held for hedging purposes, the gain or loss arising from subsequent measurements of the changes in fair values of the financial assets and financial liabilities are accounted for as follows: (1) Changes in fair values of financial assets or financial liabilities at fair value through profit or loss are recorded as change in fair value in profit or loss; Interests or cash dividends received are recognized as investment income; Upon disposal, the difference between the considerations and the value at initial recognition are recognized as investment income, and the gain or loss from changes in fair values are adjusted accordingly. (2) Changes in fair values of available-for-sale financial assets are recognized in capital reserve; Interest from available-for-sale financial assets is recognized as investment income using the effective interest method; Dividends from available-for-sale equity instruments are recognized as investment income when the investee declares dividends; Upon disposal, the difference between the considerations and the carrying value deducting the accumulated fair value changes previously recorded in capital reserve are recognized as investment income.

二、公司主要會計政策、會計估計和前期差錯(續)

9. 金融工具(續)

(2) 金融資產轉移的確認依據和計量方法

本公司金融資產轉移的確認依據：金融資產所有權上幾乎所有的風險和報酬轉移時，或既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬，但放棄了對該金融資產控制的，應當終止確認該項金融資產。

本公司金融資產轉移的計量：金融資產滿足終止確認條件，應進行金融資產轉移的計量，即將所轉移金融資產的賬面價值與因轉移而收到的對價和原直接計入資本公積的公允價值變動累計額之和的差額部分，計入當期損益。

金融資產部分轉移滿足終止確認條件的，將所轉移金融資產整體的賬面價值，在終止確認部分和未終止確認部分之間，按照各自的相對公允價值進行分攤，並將終止確認部分的賬面價值與終止確認部分的收到對價和原直接計入資本公積的公允價值變動累計額之和的差額部分，計入當期損益。

(3) 金融負債終止確認條件

本公司金融負債終止確認條件：金融負債的現時義務全部或部分已經解除的，則應終止確認該金融負債或其一部分。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

9. Financial instruments (Continued)

(2) Transfer of financial assets

The criteria for transfer of financial assets: When the risk and rewards of ownership of the asset are transferred, or when there is no transfer and not retaining the risk and rewards of the ownership, but lost the control of the asset, the financial asset shall be derecognized.

Measurement for transfer of financial assets: When the criteria for derecognition of a financial asset are met, such transfer shall be financially measured, where the difference between the considerations and the carrying value deducting the accumulated fair value changes previously recorded in capital reserve are recorded in profit or loss in current period.

If the criteria for partial derecognition of financial asset are met, the fair value shall be proportionally allocated between the derecognized portion and the retained portion, the difference between the considerations for the partial disposal and the carrying value of the disposal portion, deducting the accumulated fair value changes of the disposal portion previously recorded in capital reserve are recorded in profit or loss in current period.

(3) De-recognition of financial liabilities

When all or part of the current obligation to the financial liabilities has been terminated, the relevant financial liabilities shall be derecognized.

二、公司主要會計政策、會計估計和前期差錯(續)

9. 金融工具(續)

(4) 金融資產和金融負債的公允價值確認方法

本公司對金融資產和金融負債的公允價值的確認方法：如存在活躍市場的金融工具，以活躍市場中的報價確定其公允價值；如不存在活躍市場的金融工具，採用估值技術確定其公允價值。

估值技術包括參考熟悉情況並自願交易的各方最近進行的市場交易中使用的價格、參照實質上相同的其他金融資產的當前公允價值、現金流量折現法等。採用估值技術時，優先最大程度使用市場參數，減少使用與本公司及其子公司特定相關的參數。

(5) 金融資產減值

本公司在資產負債日對除以公允價值計量且變動計入當期損益的金融資產以外的金融資產的賬面價值進行減值檢查，當客觀證據表明金融資產發生減值，則應當對該金融資產進行減值測試，以根據測試結果計提減值準備。

本公司對單項金額重大的金融資產單獨進行減值測試；對單項金額不重大的金融資產，單獨進行減值測試或包括在具有類似信用風險特徵的金融資產組合中進行減值測試。單獨測試未發生減值的金融資產(包括單項金額重大和不重大的金融資產)，包括在具有類似信用風險特徵的金融資產組合中再進行減值測試。已單項確認減值損失的金融資產，不包括在具有類似信用風險特徵的金融資產組合中進行減值測試。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

9. Financial instruments (Continued)

(4) Determination of fair values of financial assets and financial liabilities

If there is an active market for the financial instruments, the quoted prices in the active market shall be used to determine the fair values of these financial instruments; If there is no active market for the financial instruments, valuation techniques would be adopted to determine their fair values.

The valuation techniques include the latest transaction price in arms length basis of similar instruments and market, the fair values of similar financial instruments and the discounted cash flows forecast. When adopting these valuation techniques, market data is preferred and the use of data specific to the Company and its subsidiaries is minimized.

(5) Impairment of financial assets

At the balance sheet date, except for financial assets at fair value through profit or loss, the Company performs impairment assessment for all other financial assets. If there is objective evidence that an asset is impaired, the recoverable amount shall be assessed and the carrying value shall be reduced to the recoverable amount.

For significant financial assets, the Company performs impairment assessment on an individual basis. For insignificant financial assets, the Company performs impairment assessment on individual financial asset or groups of financial assets with similar credit risk. For assets (including significant and insignificant financial asset) that are not individually impaired, they are grouped into financial assets with similar credit risk and re-assessed for impairment. For assets that are individually identified as impaired, they are not included in any group of assets with similar credit risk for the purpose of impairment review.

二、公司主要會計政策、會計估計和前期差錯(續)

9. 金融工具(續)

(5) 金融資產減值(續)

持有至到期投資、貸款和應收款項發生減值時，將其賬面價值減記至預計未來現金流量現值，減記金額確認為減值損失，計入當期損益。可供出售金融資產發生減值時，將原直接計入資本公積的因公允價值下降形成的累計損失予以轉出並計入當期損益，該轉出的累計損失為該資產初始取得成本扣除已收回本金和已攤銷金額、當前公允價值和原已計入損益的減值損失後的餘額。

(6) 金融資產重分類

尚未到期的持有至到期投資重分類為可供出售金融資產主要判斷依據：

- (1) 沒有可利用的財務資源持續地為該金融資產投資提供資金支持，以使該金融資產投資持有至到期；
- (2) 管理層沒有意圖持有至到期；
- (3) 受法律、行政法規的限制或其他原因，難以將該金融資產持有至到期；
- (4) 其他表明本公司沒有能力持有至到期。

重大的尚未到期的持有至到期投資重分類為可供出售金融資產需經董事會審批後決定。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

9. Financial instruments (Continued)

(5) Impairment of financial assets (Continued)

When held to maturity investments, loans and receivables are impaired, the carrying amount of an asset shall be reduced to the present value of future cash flows, and the difference is recorded in profit or loss of the current period. When an available-for-sale financial asset is impaired, the accumulative losses arising from the decrease in fair value as recorded in capital reserve are transferred to profit or loss of the current period. The accumulative losses that are transferred out from capital reserve is the difference between cost of initial recognition deducting the amount recovered and the accumulated amortized costs, or difference between the current fair value and the amount previously impaired.

(6) Reclassification of financial assets

A held-to-maturity investment not yet matured is reclassified as available-for-sale financial asset if:

- (1) There is no available fund to continue financing the investment and to hold the investment until maturity;
- (2) The management has no intention to hold the investment until maturity;
- (3) There are restrictions of laws or administrative regulations or other reasons that preclude the investments from being held to maturity;
- (4) Other indicators that the Company is unable to hold the investment until maturity.

The reclassification of held-to-maturity investment to available-for-sale financial assets requires the approval by the board of directors.

二、公司主要會計政策、會計估計和前期差錯(續)

10. 應收款項

本公司應收款項主要包括應收賬款、長期應收款和其他應收款。在資產負債表日有客觀證據表明其發生了減值的，本公司根據其賬面價值與預計未來現金流量現值之間差額確認減值損失。

(1) 單項金額重大並單項計提壞賬準備的應收款項

單項金額重大的判斷依據或金額標準	單項應收款項賬面餘額超過500.00萬元以上的款項
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單項金額重大並單項計提壞賬準備的計提方法	對於單項金額重大的應收款項，單獨進行減值測試
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有客觀證據表明其發生了減值，根據其未來現金流量現值低於其賬面價值的差額，計提壞賬準備

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

10. Receivables

Receivables include trade receivables, long term receivables and other receivables. If there is objective evidence that receivables have been impaired, impairment loss shall be recognized in profit or loss base on the differences between the carrying values and the present value of estimated future cash flows.

(1) Provision for bad debts for receivables individually significant

Judgment or amount in determining whether a balance is individually significant	Individual receivable with carrying amount exceeding RMB5 million.
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Provision policies of bad debt provision for individually significant balance	Impairment review is performed on an individual basis
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When there is objective evidence that they have been impaired, impairment loss shall be recognized in profit or loss base on the differences between the carrying values and the present value of estimated future cash flows

二、公司主要會計政策、會計估計和前期差錯(續)

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

10. 應收款項(續)

(2) 按組合計提壞賬準備的應收款項

對單項金額非重大的應收款項，與經單獨測試後未減值的單項金額重大應收款項一起，按賬齡劃分為若干組合，再按這些應收款項組合餘額的一定比例計算確定減值損失，計提壞賬準備。根據以前年度與之相同或相類似的應收款項組合的實際損失率為基礎，結合現時情況確定本期各項組合計提壞賬準備的比例，據此計算本期應計提的壞賬準備。本公司按賬齡組合確定計提壞賬準備的比例如下：

賬齡	Aged	應收賬款 計提比例(%) Provision rate for trade receivables (%)	其他應收款 計提比例(%) Provision rate for other receivables (%)
1年以內(含1年)	Within 1 year	0.00	0.00
1至2年	1 year to 2 years	10.00	10.00
2至3年	2 years to 3 years	30.00	30.00
3至5年	3 years and 5 years	80.00	80.00
5年以上	Over 5 years	100.00	100.00

(3) 單項金額雖不重大但單項計提壞賬準備的應收賬款

單項計提壞賬準備的理由 有客觀證據表明可能發生了減值，如債務人出現撤銷、破產或死亡，以其破產財產或遺產清償後，仍不能收回、現金流量嚴重不足等情況的

壞賬準備的計提方法 對有客觀證據表明可能發生了減值的應收款項，將其從相關組合中分離出來，單獨進行減值測試，確認減值損失

10. Receivables (Continued)

(2) Provision for bad debts for receivables on a group basis

With respect to individually insignificant receivables, they are group together with those individually significant receivables not impaired after impairment review on an individual basis, and provide certain percentage of bad debt provision based on the aging analysis, the actual bad debts of the same or similar receivable portfolios in the previous years, and the actual bad debts of Six months ended 30 June 2012. The Group provides bad debts provision based on the aging at the rates set out below:

(3) Provision for bad debts for receivables individually insignificant

Basis for individual provision If there is any objective evidence that a receivable is impaired, e.g., a debtor is liquidated, bankrupt or deceased, where the amount could not be recovered from the net assets or estates of the debtor

Provision method When there is indication of impairment for a receivable, it is excluded from the portfolio and tested for impairment individually to determine the impairment loss

二、公司主要會計政策、會計估計和前期差錯(續)

11. 存貨

(1) 存貨的分類

存貨是指本公司在日常活動中持有以備出售的產成品或商品、處在生產過程中的在產品、在生產過程或提供勞務過程中耗用的材料和物料等。主要包括原材料、周轉材料、委託加工材料、包裝物、低值易耗品、在產品、自製半成品、產成品(庫存商品)等。

(2) 發出存貨的計價方法

存貨中原材料、自製半成品按計劃成本進行日常核算，期末按照規定計算並結轉成本差異，將計劃成本調整為實際成本。庫存商品、周轉材料、委託加工材料按實際成本計價，發出時按加權平均法進行核算。

(3) 存貨可變現淨值的確定依據及存貨跌價準備的計提方法

資產負債表日，存貨按照成本與可變現淨值孰低計量，並按單個存貨項目計提存貨跌價準備，但對於數量繁多、單價較低的存貨，按照存貨類別計提存貨跌價準備。

存貨可變現淨值的確定依據：
(1)產成品可變現淨值為估計售價減去估計的銷售費用和相關稅費後金額；(2)為生產而持有的材料等，當用其生產的產成品的可變現淨值高於成本時按照成本計量；當材料價格下降表明產成品的可變現淨值低於成本時，可變現淨值為估計售價減去至完工時估計將要發生的成本、估計的銷售費用以及相關稅費後的金額確定；(3)持有待售的材料等，可變現淨值為市場售價。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

11. Inventory

(1) Classification

Inventory means finished goods and merchandise that are ready for sale, work-in-progress, or material used in the process of production or provision of service in the ordinary course of business. Inventory includes raw materials, supplementary materials, subcontracted materials, packing materials, low value consumables, work-in-progress, semi-finished goods and finished goods (merchandise in warehouse), etc.

(2) Measurement

Raw materials and semi-finished goods are accounted for based on standard costs as planned, and adjusted to actual costs incurred at each period end. Finished goods, supplementary materials and subcontracted materials are measured using the weighted average method and actual costs incurred.

(3) Measurement of net realizable value and provision for impairment

At the balance sheet date, inventory is recorded at the lower of cost and net realizable value on an individual basis. For items with significant quantity and low values, provision is made based on their categories.

Net realizable value of inventories is determined as follows: (1) net realizable value of finished goods is the estimated selling price less relevant tax and selling expenses; (2) for materials held for production, net realizable value equals the cost if the net realizable value of the finished goods produced from the materials exceeds the cost; when the price of raw materials decreases indicating that the net realizable value of the relevant finished goods would be lower than cost, the net realizable value is the estimated selling price less costs to completion, selling expenses and relevant tax; and (3) net realizable value of materials held for sale is the market price.

二、公司主要會計政策、會計估計和前期差錯(續)

11. 存貨(續)

- (4) **存貨的盤存制度**
本公司的存貨盤存制度為永續盤存制。
- (5) **低值易耗品和包裝物的攤銷方法**
低值易耗品採用一次轉銷法攤銷。包裝物採用一次轉銷法攤銷。

12. 長期股權投資

- (1) **投資成本的確定**
- (1) 對於企業合併取得的長期股權投資，如為同一控制下的企業合併，應當按照取得被合併方所有者權益賬面價值的份額確認為初始成本；非同一控制下的企業合併，應當按購買日確定的合併成本確認為初始成本；
- (2) 以支付現金取得的長期股權投資，初始投資成本為實際支付的購買價款；
- (3) 以發行權益性證券取得的長期股權投資，初始投資成本為發行權益性證券的公允價值；
- (4) 投資者投入的長期股權投資，初始投資成本為合同或協議約定的價值；
- (5) 非貨幣性資產交換取得或債務重組取得的，初始投資成本根據準則相關規定確定。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

11. Inventory (Continued)

- (4) **Inventory system**
The Company adopts perpetual inventory system.
- (5) **Amortization of low-value consumables and packaging materials**
Low-value consumables and packing materials are fully written off.

12. Long term equity investment

- (1) **Determination of the cost of the investment**
- (1) For a long-term equity investment obtained from business combination involving enterprises under common control, the initial cost is measured at the combining party's share of net asset value of the combined party. For a long-term equity investment obtained from business combination not involving enterprises under common control, its initial cost is the acquisition cost at the date of acquisition;
- (2) For a long-term equity investment acquired by cash, the initial investment cost shall be the actual consideration paid;
- (3) For a long-term equity investment acquired by the issue of equity securities, the initial investment cost shall be the fair value of the equity securities issued;
- (4) For a long-term equity investment contributed by an investor, the initial investment cost shall be the value stipulated in the investment contract or mutually agreed;
- (5) For a long-term equity investment acquired by exchange of asset or debt restructuring, the initial investment cost is determined by the relevant standards and regulations.

二、公司主要會計政策、會計估計和前期差錯(續)

12. 長期股權投資(續)

(2) 後續計量及損益確認方法

長期股權投資後續計量分別採用權益法或成本法。採用權益法核算的長期股權投資，按照應享有或應分擔的被投資單位實現的淨損益的份額，確認投資收益並調整長期股權投資。當宣告分派的利潤或現金股利計算應分得的部分，相應減少長期股權投資的賬面價值。

採用成本法核算的長期股權投資，除追加或收回投資外，賬面價值一般不變。當宣告分派的利潤或現金股利計算應分得的部分，確認投資收益。

長期股權投資具有共同控制、重大影響的採用權益法核算，其他採用成本法核算。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

12. Long term equity investment (Continued)

(2) Subsequent measurement of long-term equity investments

Long-term equity investments are subsequently measured using equity method or cost method. For long-term investments using equity method, the Company's share of investee's profit or loss is recognized as investment income with a corresponding adjustment to the carrying value of the relevant long-term equity investment. When the investee distributes profit or declares cash dividends, the carrying value of the relevant long term equity investment is reduced by the Company's attributable share of the distribution or cash dividend.

For long-term equity investments using cost method, unless increasing or reducing the investment cost, the carrying value is unchanged. The Company's attributable share of the profit distributions or cash dividends declared by the investee are recognized as investment income.

For a long term equity investment having joint control or significant influence, it is measured using the equity method. All other investments are measured using the cost method.

二、公司主要會計政策、會計估計和前期差錯(續)

12. 長期股權投資(續)

(3) 確定對被投資單位具有共同控制、重大影響的依據

確定對被投資單位具有共同控制的依據：兩個或多個合營方通過合同或協議約定，對被投資單位的財務和經營政策必須由投資雙方或若干方共同決定的情形。

確定對被投資單位具有重大影響的依據：當持有被投資單位20%以上至50%的表決權資本時，具有重大影響。或雖不足20%，但符合下列條件之一時，具有重大影響：

- (1) 在被投資單位的董事會或類似的權力機構中派有代表；
- (2) 參與被投資單位的政策制定過程；
- (3) 向被投資單位派出管理人員；
- (4) 被投資單位依賴投資公司的技術或技術資料；
- (5) 其他能足以證明對被投資單位具有重大影響的情形。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

12. Long term equity investment (Continued)

(3) Basis of conclusion for common control and significant influence over the investee

Common control: Through contractual or mutual agreements among two or more joint venture partners, the financial and operation policies of the investee must be approved by the decisions of all partners.

Significant influence: Significant influence over the investee exists when holding more than 20% but less than 50% of the shares with voting rights. Even if the holding is below 20%, there is still significant influence if any of the following conditions is met:

- (1) There is representative in the board of directors or similar governing body in the acquiree;
- (2) Participation in the investee's policy setting process;
- (3) Assign key management to the investee;
- (4) The investee relies on the technology or technical information of the investing company; and
- (5) Other evidence that could prove the significant influence over the investee.

二、公司主要會計政策、會計估計和前期差錯(續)

12. 長期股權投資(續)

(4) 減值測試方法及減值準備計提方法

資產負債表日，本公司對長期股權投資檢查是否存在可能發生減值的跡象，當存在減值跡象時應進行減值測試確認其可收回金額，按賬面價值與可收回金額孰低計提減值準備，減值損失一經計提，在以後會計期間不再轉回。

可收回金額按照長期股權投資出售的公允價值淨額與預計未來現金流量的現值之間孰高確定。長期股權投資出售的公允價值淨額，如存在公平交易的協議價格，則按照協議價格減去相關稅費；若不存在公平交易銷售協議但存在資產活躍市場或同行業類似資產交易價格，按照市場價格減去相關稅費。

13. 投資性房地產

(1) 投資性房地產的種類和計量模式

本公司投資性房地產的種類：出租的土地使用權、出租的建築物、持有並準備增值後轉讓的土地使用權。

本公司投資性房地產按照成本進行初始計量，採用成本模式進行後續計量。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

12. Long term equity investment (Continued)

(4) Impairment test and provision of impairment

At the balance sheet date, the Company reviews whether there is impairment indicator for the longterm equity investments. When there is impairment indicator, the recoverable amount is estimated and impairment is provided based on the difference between the carrying value and the recoverable amount. Impairment loss is not reversed once provided.

The recoverable amount is the higher of net fair value on disposal and the present value of estimated future cash flows. If there is agreed price under arm's length transaction, the net fair value is the agreed price less relevant tax expense. If there is no agreed price under arm's length transaction but an active market for the asset or similar asset, the market value less relevant tax expenses is the net fair value on disposal.

13. Investment property

(1) Classification and measurement

Investment properties include land use rights and buildings for leasing and land use rights held for resale after appreciation in value.

Investment property is initially measured at cost and cost model is adopted for subsequent measurement.

二、公司主要會計政策、會計估計和前期差錯(續)

13. 投資性房地產(續)

(2) 採用成本模式核算政策

本公司投資性房地產中出租的建築物採用年限平均法計提折舊。具體核算政策與固定資產部分相同。

本公司投資性房地產中出租的土地使用權、持有並準備增值後轉讓的土地使用權採用直線法攤銷。具體核算政策與無形資產部分相同。

資產負債表日，本公司對投資性房地產檢查是否存在可能發生減值的跡象，當存在減值跡象時應進行減值測試確認其可收回金額，按賬面價值與可收回金額孰低計提減值準備，減值損失一經計提，在以後會計期間不再轉回。

14. 固定資產

(1) 固定資產確認條件

固定資產指為生產商品、提供勞務、出租或經營管理而持有的，使用壽命超過一個會計年度的有形資產。同時滿足以下條件時予以確認：

- (1) 與該固定資產有關的經濟利益很可能流入企業；
- (2) 該固定資產的成本能夠可靠地計量。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

13. Investment property (Continued)

(2) Adoption of the cost method accounting

The building of an investment property is depreciated over its useful life. The overall measurement policy is the same as fixed assets.

For land use rights leased out or held for resale after appreciation in value, they are amortized over their useful lives using the straight-line method. The overall measurement policy is the same as intangible assets.

At the balance sheet date, the Company reviews whether there is impairment indicator for investment property. When there is impairment indicator, the recoverable amount is estimated and impairment is provided based on the difference between the carrying value and the recoverable amount. Impairment is not reversed once provided.

14. Fixed assets

(1) Recognition of fixed assets

Fixed assets are tangible assets that are held for production, provision of services, leasing or administrative purposes, and have useful life more than one financial year. Fixed asset are recognized when both of the following conditions are met:

- (1) It is probably the future economic benefits associated to the fixed assets will flow to the enterprise;
- (2) The cost of fixed assets can be measured reliably.

二、公司主要會計政策、會計估計和前期差錯(續)

14. 固定資產(續)

(2) 固定資產分類和折舊方法

本公司固定資產主要分為：房屋建築物、機器設備、運輸設備、其他設備等；折舊方法採用年限平均法。根據各類固定資產的性質和使用情況，確定固定資產的使用壽命和預計淨殘值。並在年度終了，對固定資產的使用壽命、預計淨殘值和折舊方法進行覆核，如與原先估計數存在差異的，進行相應的調整。除已提足折舊仍繼續使用的固定資產和單獨計價入賬的土地之外，本公司對所有固定資產計提折舊。

資產類別	Category	預計 使用壽命 (年) Estimated useful lives (years)	預計 淨殘值率 (%) Expected residual value (%)	年折舊率 (%) Annual depreciation rate (%)
房屋建築物	Buildings	15-30	3	3.23-6.47
機器設備	Machinery	5-18	3	5.39-19.40
運輸工具	Transportation equipment	6	3	16.17
其他設備	Other equipment	4-15	3	6.47-24.25

(3) 固定資產的減值測試方法、減值準備計提方法

資產負債表日，本公司對固定資產檢查是否存在可能發生減值的跡象，當存在減值跡象時應進行減值測試確認其可收回金額，按賬面價值與可收回金額孰低計提減值準備，減值損失一經計提，在以後會計期間不再轉回。

減值跡象主要包括：(1)市價持續下跌；(2)技術陳舊；(3)損壞；(4)長期閒置等原因導致固定資產可收回金額低於其賬面價值；(5)產生大量不合格品。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

14. Fixed assets (Continued)

(2) Classification and depreciation

Fixed assets held by the Company are mainly classified as: buildings, machinery, transportation equipment, and other equipment. The useful life and residual value of an asset is assessed based on its nature and the manner of use. At the end of each reporting period, the useful lives, residual values and the depreciation method are reviewed, and adjusted if there are variances with the original estimates. Other than fully depreciated assets which are still in use and land individually measured and recorded, depreciation is provided for all fixed assets.

(3) Impairment of fixed assets

At each balance sheet date, the Company reviews whether there is impairment indicator for fixed assets. When there is impairment indicator, the recoverable amount is estimated and impairment is provided based on the difference between the carrying value and the recoverable amount. Impairment is not reversed once provided.

Impairment indicators include: (1) Continuous decline in market price; (2) Outdated technology; (3) Damage; (4) Assets being idle for long time causing the recoverable amount lower than its carrying amount; and (5) Production of large amount of substandard products.

二、公司主要會計政策、會計估計和前期差錯(續)

14. 固定資產(續)

(3) 固定資產的減值測試方法、減值準備計提方法(續)

固定資產可收回金額根據資產公允價值減去處置費用後淨額與資產預計未來現金流量的現值兩者孰高確定。固定資產的公允價值減去處置費用後淨額，如存在公平交易中的銷售協議價格，則按照銷售協議價格減去可直接歸屬該資產處置費用的金額確定；或不存在公平交易銷售協議但存在資產活躍市場或同行業類似資產交易價格，按照市場價格減去處置費用後的金額確定。

(4) 融資租入固定資產的認定依據、計價方法

融資租入固定資產的認定依據：實質上轉移了與資產所有權有關的全部風險和報酬的租賃。具體認定依據為符合下列一項或數項條件的：(1)在租賃期屆滿時，租賃資產的所有權轉移給承租人；(2)承租人有購買租賃資產的選擇權，所訂立的購買價款預計將遠低於行使選擇權時租賃資產的公允價值，因而在租賃開始日就可以合理確定承租人會行使這種選擇權；(3)即使資產的所有權不轉移，但租賃期佔租賃資產使用壽命的大部分；(4)承租人在租賃開始日的最低租賃付款額現值，幾乎相當於租賃開始日租賃資產公允價值；(5)租賃資產性質特殊，如不作較大改造只有承租人才能使用。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

14. Fixed assets (Continued)

(3) Impairment of fixed assets (Continued)

The recoverable amount is the higher of the fair value less estimated cost of disposal and the present value of the estimated future cash flow of an asset. If there is agreed price in arms length transaction, the fair value of an asset shall be the agreed price. If there is no agreed price under arm's length transaction but there is an active market for the asset or similar assets, the market value less relevant cost of disposal is the recoverable amount.

(4) Recognition and measurement of fixed assets held under finance lease

Basis for recognition of fixed assets held under finance lease: a lease that transfers all the risks and reward of the relevant asset. The asset is recognized if one or more of the following criteria is met: (1) upon the expiry of the lease term, the ownership is transferred to the lessee; (2) the lessee has the option to purchase the asset at a predetermined price that is expected to be sufficiently lower than the fair value at the date the option becomes exercisable and it is reasonably ascertained at the inception of lease that the option will be exercised; (3) the lease term approximates the useful life of the relevant asset even if the ownership is not transferred; (4) at the inception of the lease, the present value of the minimum lease payments is substantially equivalent to the fair value of the leased asset; and (5) the leased assets are of such a specialized nature that only the lessee can use them without major modification.

二、公司主要會計政策、會計估計和前期差錯(續)

14. 固定資產(續)

(4) 融資租入固定資產的認定依據、計價方法(續)

融資租入固定資產的計價方法：融資租入固定資產初始計價為租賃期開始日租賃資產公允價值與最低租賃付款額現值較低者作為入賬價值。

融資租入固定資產後續計價採用與自有固定資產相一致的折舊政策計提折舊及減值準備。

15. 在建工程

(1) 在建工程的類別

本公司在建工程分為自營方式建造和出包方式建造兩種。

(2) 在建工程結轉固定資產的標準和時點

本公司在建工程在工程完工達到預定可使用狀態時，結轉固定資產。預定可使用狀態的判斷標準，應符合下列情況之一：

固定資產的實體建造(包括安裝)工作已經全部完成或實質上已經全部完成；

已經試生產或試運行，並且其結果表明資產能夠正常運行或能夠穩定地生產出合格產品，或者試運行結果表明其能夠正常運轉或營業；

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

14. Fixed assets (Continued)

(4) Recognition and measurement of fixed assets held under finance lease (Continued)

Measurement of fixed assets held under finance lease: a fixed asset held under finance lease is initially recognized at the lower of fair value of the leased asset and the present value of the minimum lease payments.

The subsequent measurement of a fixed asset held under finance lease is accounted for in accordance with the depreciation and impairment policies of owned fixed assets.

15. Construction in progress

(1) Classification

There are two types of construction in progress: self-construction and subcontracting construction.

(2) Criteria and time of transfer from construction in progress to fixed assets

Construction in progress is transferred to fixed assets when the project is substantially completed and the fixed assets are ready for intended use. A fixed asset is ready for intended use if any of the following criteria is met:

The construction (including installation) of the fixed asset is completed or substantially completed;

The fixed asset is put to trial production and operates satisfactorily or continually produces products with satisfactory quality, or the result of the trial run proves it running or operating satisfactorily;

二、公司主要會計政策、會計估計和前期差錯(續)

15. 在建工程(續)

(2) 在建工程結轉固定資產的標準和時點(續)

該項建造的固定資產上的支出金額很少或者幾乎不再發生；

所購建的固定資產已經達到設計或合同要求，或與設計或合同要求基本相符。

(3) 在建工程減值測試方法、減值準備計提方法

資產負債表日，本公司對在建工程檢查是否存在可能發生減值的跡象，當存在減值跡象時應進行減值測試確認其可收回金額，按賬面價值與可收回金額孰低計提減值準備，減值損失一經計提，在以後會計期間不再轉回。

在建工程可收回金額根據資產公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者孰高確定。

16. 借款費用

(1) 借款費用資本化的確認原則

本公司發生的借款費用，可直接歸屬於符合資本化條件的資產的購建或者生產的，予以資本化，計入相關資產成本；其他借款費用，在發生時根據其發生額確認為費用，計入當期損益。符合資本化條件的資產，是指需要經過相當長時間的購建或者生產活動才能達到預定可使用或者可銷售狀態的固定資產、投資性房地產和存貨等資產。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

15. Construction in progress (Continued)

(2) Criteria and time of transfer from construction in progress to fixed assets (Continued)

Further expenditure incurred for construction is very minimal or remote;

The constructed fixed asset achieves or almost achieves the design or the requirements of contract, or complies with the design or the requirements of contract.

(3) Impairment test and provision of impairment of construction in progress

At each balance sheet date, the Company reviews whether there is impairment indicator for construction in progress. When there is impairment indicator, the recoverable amount is estimated and impairment is provided based on the difference between the carrying value and the recoverable amount. Impairment is not reversed once provided.

The recoverable amount is the higher of the fair value less estimated cost of disposal and the present value of the estimated future cash flows of the construction in progress.

16. Borrowing costs

(1) Basis for capitalization of borrowing costs

The Company's borrowing costs that are directly attributable to the acquisition or productions of a qualifying asset are capitalized. Other borrowing costs are recognized as expenses in profit or loss when incurred. Qualifying assets are fixed assets, investment properties and inventories, etc. that take a substantial period of time for acquisition, construction or production to get ready for their intended use or sale.

二、公司主要會計政策、會計估計和前期差錯(續)

16. 借款費用(續)

(2) 資本化金額計算方法

資本化期間：指從借款費用開始資本化時點到停止資本化時點的期間。借款費用暫停資本化的期間不包括在內。

暫停資本化期間：在購建或生產過程中發生非正常中斷、且中斷時間連續超過3個月的，應當暫停借款費用的資本化期間。

資本化金額計算：(1)借入專門借款，按照專門借款當期實際發生的利息費用，減去將尚未動用的借款資金存入銀行取得的利息收入或進行暫時性投資取得的投資收益後的金額確定；(2)佔用一般借款按照累計資產支出超過專門借款部分的資產支出加權平均數乘以所佔用一般借款的資本化率計算確定，資本化率為一般借款的加權平均利率；(3)借款存在折價或溢價的，按照實際利率法確定每一會計期間應攤銷的折價或溢價金額，調整每期利息金額。

實際利率法是根據借款實際利率計算其攤銷折價或溢價或利息費用的方法。其中實際利率是借款在預期存續期間的未來現金流量，折現為該借款當前賬面價值所使用的利率。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

16. Borrowing costs (Continued)

(2) Calculation of amount to be capitalized

Capitalization period: The period beginning from the commencement of capitalizing borrowing costs to the date of ceasing capitalization. The borrowing costs during the suspension of capitalization are not included.

Suspension of capitalization: When there are abnormal interruptions which last more than three months, the relevant capitalization of borrowing costs is suspended.

Calculation of amount to be capitalized: (1) The actual interest expense incurred for the designated borrowings, less the interest income from the unused funds of the designated borrowings or investment income from the temporary investments; (2) The weighted average of general borrowings occupied, based on the accumulated expenditure exceeding the capital expenditure from designated borrowings times the interest rate of the general borrowings so occupied. The interest rate is the weighted average rate of the general borrowings; and (3) For borrowings with discount or premium, the discount or premium was amortized over the term of the borrowings to adjust the interest in every period using the effective interest rates.

The effective interest rate is based on the coupon rate of the borrowings to calculate the amortization of discount and premium. The effective interest rate is the rate in discounting the estimated future cash flows to the carrying value of the borrowings.

二、公司主要會計政策、會計估計和前期差錯(續)

17. 無形資產

(1) 無形資產的計價方法

本公司無形資產按照成本進行初始計量。購入的無形資產，按實際支付的價款和相關支出作為實際成本。投資者投入的無形資產，按投資合同或協議約定的價值確定實際成本，但合同或協議約定價值不公允的，按公允價值確定實際成本。自行開發的無形資產，其成本為達到預定用途前所發生的支出總額。

本公司無形資產後續計量，分別為：(1)使用壽命有限無形資產採用直線法攤銷，並在年度終了，對無形資產的使用壽命和攤銷方法進行覆核，如與原先估計數存在差異的，進行相應的調整；(2)使用壽命不確定的無形資產不攤銷，但在年度終了，對使用壽命進行覆核，當有確鑿證據表明其使用壽命是有限的，則估計其使用壽命，按直線法進行攤銷。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

17. Intangible assets

(1) Measurement of intangible assets

Intangible assets are initially recognized at costs. The actual costs of purchased intangible assets include the consideration and relevant expenses paid. For intangible asset contributed by investors, the price contained in the investment agreement or mutually agreed is the actual cost of the intangible asset. If the price contained in the investment agreement or mutually is not a fair value, the fair value of the intangible asset is regarded as the actual cost. The cost of a self developed intangible asset is the total expenditure incurred in brings the asset to its intended use.

Subsequent measurement of intangible assets: (1) Intangible assets with finite useful lives are amortized on a straight-line basis over the useful lives of the intangible assets; at the end of each year, the useful lives and amortization policy are reviewed, and adjusted if there are variance with original policies; (2) Intangible assets with indefinite useful lives are not amortized and the useful lives are reviewed at each year end date. If there is objective evidence that the useful life of an intangible asset is finite, the intangible asset is amortized using the straight line method according to the estimated useful life.

二、公司主要會計政策、會計估計和前期差錯(續)

17. 無形資產(續)

(2) 使用壽命有限的無形資產使用壽命估計

本公司對使用壽命有限的無形資產，估計其使用壽命時通常考慮以下因素：(1)運用該資產生產的產品通常的壽命周期、可獲得的類似資產使用壽命的信息；(2)技術、工藝等方面的現階段情況及對未來發展趨勢的估計；(3)以該資產生產的產品或提供勞務的市場需求情況；(4)現在或潛在的競爭者預期採取的行動；(5)為維持該資產帶來經濟利益能力的預期維護支出，以及公司預計支付有關支出的能力；(6)對該資產控制期限的相關法律規定或類似限制，如特許使用期、租賃期等；(7)與公司持有其他資產使用壽命的關聯性等。

(3) 使用壽命不確定的判斷依據

本公司將無法預見該資產為公司帶來經濟利益的期限，或使用期限不確定等無形資產確定為使用壽命不確定的無形資產。

使用壽命不確定的判斷依據：

(1)來源於合同性權利或其他法定權利，但合同規定或法律規定無明確使用年限；(2)綜合同行業情況或相關專家論證等，仍無法判斷無形資產為公司帶來經濟利益的期限。

每年年末，對使用壽命不確定無形資產使用壽命進行覆核，主要採取自下而上的方式，由無形資產使用相關部門進行基礎覆核，評價使用壽命不確定判斷依據是否存在變化等。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

17. Intangible assets (Continued)

(2) Estimation of the useful life of intangible assets with finite useful life

The Company estimates the useful life of an intangible asset with finite useful life based the following criteria: (1) the useful life of product produced by the relevant intangible assets and the useful life of similar intangible assets; (2) the present technologies and arts and their future development; (3) the market demand of the products produced from or the services provided by the intangible asset; (4) The anticipated action of present or potential competitors; (5) the maintenance expenditure on the intangible asset to maintain its future economic benefits and the Company's ability to pay the reverent expenditures; (6) the restriction in the period of controlling the intangible asset, imposed by relevant laws and regulation or similar restrictions, like patent term and lease term; and (7) the useful life of other assets which are related to the relevant intangible asset.

(3) Estimation of indefinite useful life

The useful life of an intangible asset is indefinite if the period of the future economic benefits generated by the intangible asset could not be reasonably determined, or the useful life could not be reasonably ascertained.

Estimation of intangible assets with indefinite useful lives: (1) For intangible assets derived from contractual rights or other legal rights and there are no explicit years of use stipulated in the contract or laws and regulations; (2) Useful life still could not be estimated after considering the industrial practice or relevant expert opinion.

At each year end date, the useful lives of the intangible assets with indefinite useful lives are reviewed. The assessment is performed by the departments that use the intangible assets, using the down-to-top approach, to determine if there are changes to the indefinite useful lives.

二、公司主要會計政策、會計估計和前期差錯(續)

17. 無形資產(續)

(4) 無形資產的減值測試方法及減值準備計提方法

資產負債表日，本公司對無形資產檢查是否存在可能發生減值的跡象，當存在減值跡象時應進行減值測試確認其可收回金額，按賬面價值與可收回金額孰低計提減值準備，減值損失一經計提，在以後會計期間不再轉回。

無形資產可收回金額根據資產公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者孰高確定。

(5) 內部研究開發項目的研究階段和開發階段具體標準，以及開發階段支出符合資本化條件的具體標準

內部研究開發項目研究階段的支出，於發生時計入當期損益；開發階段的支出，同時滿足下列條件的，確認為無形資產：(1)完成該無形資產以使其能夠使用或出售在技術上具有可行性；(2)具有完成該無形資產並使用或出售的意圖；(3)無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能證明其有用性；(4)有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；(5)歸屬於該無形資產開發階段的支出能夠可靠地計量。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

17. Intangible assets (Continued)

(4) Impairment test and provision of impairment of intangible assets

At each balance sheet date, the Company reviews whether there is impairment indicator for intangible assets. When there is impairment indicator, the recoverable amount is estimated and impairment is provided based on the difference between the carrying value and the recoverable amount. Impairment is not reversed once provided.

The recoverable amount is the higher of the fair value less estimated cost of disposal and the present value of the estimated future cash flows of the intangible asset.

(5) Basis for development phase for internal research and development activities and basis for capitalization of expenditure incurred in development stage

Expenditures for internal research activities are expensed in the period as incurred. For expenditures incurred in the development stage are recognized as intangible assets if all of the following criteria are met: (1) it is very probable the completion of the intangible asset available for use or for sale is feasible; (2) the intention to complete the intangible asset for use or for sale; (3) the intangible asset could generate future economic benefit, if there are market for the intangible asset or the market for the products produced with the intangible assets, or for intangible asset for internal use, which is objectively evidenced; (4) the availability of adequate technological, financial and other resources to complete the development of the intangible asset and the ability to use or to sell the intangible asset; and (5) expenditures attributable to the development of the intangible asset could be reliably measured.

二、公司主要會計政策、會計估計和前期差錯(續)

17. 無形資產(續)

- (5) 內部研究開發項目的研究階段和開發階段具體標準，以及開發階段支出符合資本化條件的具體標準(續)

劃分內部研究開發項目的研究階段和開發階段的具體標準：為獲取新的技術和知識等進行的有計劃的調查階段，應確定為研究階段，該階段具有計劃性和探索性等特點；在進行商業性生產或使用前，將研究成果或其他知識應用於某項計劃或設計，以生產出新的或具有實質性改進的材料、裝置、產品等階段，應確定為開發階段，該階段具有針對性和形成成果的可能性較大等特點。

18. 長期待攤費用

本公司長期待攤費用是指已經支出，但受益期限在一年以上(不含一年)的各項費用，主要包括長期預付租金、長期預付租賃費等。長期待攤費用按費用項目的受益期限分期攤銷。若長期待攤的費用項目不能使以後會計期間受益，則將尚未攤銷的該項目的攤餘價值全部轉入當期損益。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

17. Intangible assets (Continued)

- (5) Basis for development phase for internal research and development activities and basis for capitalization of expenditure incurred in development stage (Continued)

Basis for distinguishing research phase and development phase of an internal research and development project: research stage is the activities carried out for the planned investigation and search of new technology and knowledge, which has the characteristics of planning and exploration; before commercial production or other uses, the application of new technologies and new knowledge obtained from the research phase to develop new or improved plant and equipment and produce new or improved materials and products is regarded as development phase, which has the characteristics of very probable pinpointing and forming results.

18. Long-term prepaid expenses

Long-term prepaid expenses are expenses which have been paid but the economic benefit is over one year (not including one year), mainly including long term prepaid rentals and long term lease prepayments. Long-term prepaid expenses are amortized over the beneficial period. If a longterm prepaid expense could not provide economic benefit after reporting period, the unamortized amount is transferred to profit or loss in the current period.

二、公司主要會計政策、會計估計和前期差錯(續)

19. 預計負債

(1) 預計負債的確認標準

當與或有事項相關的義務是公司承擔的現時義務，且履行該義務很可能導致經濟利益流出，同時其金額能夠可靠地計量時確認該義務為預計負債。

(2) 預計負債的計量方法

按照履行相關現時義務所需支出的最佳估計數進行初始計量，如所需支出存在一個連續範圍，且該範圍內各種結果發生的可能性相同，最佳估計數按照該範圍內的中間值確定；如涉及多個項目，按照各種可能結果及相關概率計算確定最佳估計數。

資產負債表日應當對預計負債賬面價值進行覆核，有確鑿證據表明該賬面價值不能真實反映當前最佳估計數，應當按照當前最佳估計數對該賬面價值進行調整。

20. 收入

(1) 銷售商品

本公司銷售的商品在同時滿足下列條件時，按從購貨方已收或應收的合同或協議價款的金額確認銷售商品收入：(1)已將商品所有權上的主要風險和報酬轉移給購貨方；(2)既沒有保留通常與所有權相聯繫的繼續管理權，也沒有對已售出的商品實施有效控制；(3)收入的金額能夠可靠地計量；(4)相關的經濟利益很可能流入企業；(5)相關的已發生或將發生的成本能夠可靠地計量。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

19. Provision

(1) Recognition

Provision is made when the Company has a present obligation, the outflow of economic benefits for the obligation is very probable, and the amount could be reliably measured.

(2) Measurement

The best estimate of the expenditure from current obligation is initially recorded as provision. When the necessary expenditures falls within a range and the probability of each result in the range are identical, the best estimate is the median of the range; if there are severable items involved, every possible result and relevant probability are taken into account for the best estimation.

At the balance sheet date, the carrying value of provision is reviewed. If there is objective evidence that the carrying value could not reflect the current best estimate, the carrying value is adjusted to the best estimated value.

20. Revenue recognition

(1) Sales of goods

Revenue from the sale of goods is recognized according to the actual receipts or receivables from the purchase parties and based on the contractual or agreed prices, only when all of the following conditions are satisfied: (1) the significant risks and rewards of ownership of the inventory have been passed to the buyer; (2) do not retain continual managerial role in the ownership of goods, and do not have control over the items sold; (3) the sales amount could be measured reliably; (4) it is probable that the associated economic benefits will flow to the enterprise; and (5) the associated costs incurred or to be incurred could be measured reliably.

二、公司主要會計政策、會計估計和前期差錯(續)

20. 收入(續)

(1) 銷售商品(續)

合同或協議價款的收取採用遞延方式，實質上具有融資性質的，按照應收的合同或協議價款的公允價值確定銷售商品收入金額。

(2) 提供勞務

在資產負債表日提供勞務交易的結果能夠可靠估計的，採用完工百分比法確認提供勞務收入。本公司根據已完工作的測量確定提供勞務交易的完工進度(完工百分比)。

在資產負債表日提供勞務交易結果不能夠可靠估計的，分別下列情況處理：(1)已經發生的勞務成本預計能夠得到補償的，按照已經發生的勞務成本金額確認提供勞務收入，並按相同金額結轉勞務成本；(2)已經發生的勞務成本預計不能夠得到補償的，將已經發生的勞務成本計入當期損益，不確認提供勞務收入。

(3) 讓渡資產使用權

本公司在讓渡資產使用權相關的經濟利益很可能流入並且收入的金額能夠可靠地計量時確認讓渡資產使用權收入。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

20. Revenue recognition (Continued)

(1) Sales of goods (Continued)

If there is deferred payment clause in the agreement or mutually agreed price, which in substance is a financing nature, the fair value of the receivables is recorded as sales amount.

(2) Provision of services

At the balance sheet date, when the outcome of a service transaction could be reliably estimated, revenue from the provision of service is recognized using the percentage of completion method. The percentage of completion is recognized by the Company by reference to the work certified.

At the balance sheet date, when the outcome of a service transaction could not be reliably estimated, it is accounted for as follows: (1) If the cost of provision of service is estimated to be recoverable, revenue from the provision of service is recognized to the extent of actual cost incurred to date, and the relevant cost is transferred to cost of service in profit or loss; (2) If the cost of provision of service is estimated to be unrecoverable, the relevant cost is transferred to cost of service in profit or loss but revenue is not recognized.

(3) Abalienating the right to use an asset

When the inflow of economic benefits from the abalienation of assets is probable and the income can be measured reliably, the income from abalienating the right to use an asset is recognized.

二、公司主要會計政策、會計估計和前期差錯(續)

21. 政府補助

(1) 政府補助類型

政府補助主要包括與資產相關的政府補助和與收益相關的政府補助兩種類型。

(2) 政府補助會計處理

與資產相關的政府補助，確認為遞延收益，並在相關資產使用壽命內平均分配，計入當期損益；按照名義金額計量的政府補助，直接計入當期損益。與收益相關的政府補助，分別下列情況處理：(1)用於補償企業以後期間的相關費用或損失的，確認為遞延收益，並在確認相關費用的期間，計入當期損益；(2)用於補償企業已發生的相關費用或損失的，直接計入當期損益。

22. 遞延所得稅資產和遞延所得稅負債

本公司遞延所得稅資產和遞延所得稅負債的確認：

- (1) 根據資產、負債的賬面價值與其計稅基礎之間的差額(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，確定該計稅基礎為其差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產或遞延所得稅負債。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

21. Government grant

(1) Classification of government grants

Government grants are classified to asset related government grant and revenue nature government grant.

(2) Accounting treatment for government grants

Income for asset related government grant is deferred, and amortized over the useful life of corresponding asset as nominal income in profit or loss. For revenue related government grant, it is accounted for: (1) For government grant compensating the enterprise's future expenses or losses, the income is deferred and is recognized in profit or loss when the corresponding expenses or losses incur; (2) For government grant compensating the enterprise's expenses or losses already incurred, it is recognized in profit or loss for the current period.

22. Deferred tax assets and deferred tax liabilities

Deferred tax assets and liabilities are recognized:

- (1) Based on the temporary difference between the carrying amount and the tax base amount of an asset or liability (Asset or liability not recognized in balance sheet but the tax base is ascertained by the current tax laws and regulation, the tax base is the temporary difference), and the expected applicable tax rate at the time of recovering the relevant asset or discharge of relevant liability.

二、公司主要會計政策、會計估計和前期差錯(續)

22. 遞延所得稅資產和遞延所得稅負債(續)

- (2) 遞延所得稅資產的確認以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。如未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的，則減記遞延所得稅資產的賬面價值。
- (3) 對與子公司及聯營企業投資相關的應納稅暫時性差異，確認遞延所得稅負債，除非本公司能夠控制暫時性差異轉回的時間且該暫時性差異在可預見的未來很可能不會轉回。對與子公司及聯營企業投資相關的可抵扣暫時性差異，當該暫時性差異在可預見的未來很可能轉回且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額時，確認遞延所得稅資產。

23. 租賃

如果租賃條款在實質上將與租賃資產所有權有關的全部風險和報酬轉移給承租人，該租賃為融資租賃，其他租賃則為經營租賃，經營租賃的租金支出在租賃期內按照直線法計入相關資產成本或當期損益。

本公司租賃業務的會計處理按照《企業會計準則——租賃》的規定進行處理。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

22. Deferred tax assets and deferred tax liabilities (Continued)

- (2) Deferred tax asset is recognized to the extent that there is enough future profit for the utilization of the deductible temporary difference. At the balance sheet date, if there is sufficient evidence that there would be enough future benefit for the utilization of the deductible temporary difference, the deferred asset not previously recognized is recognized in current period. If there is not sufficient evidence that there would be enough future benefit for the utilization of the deductible temporary difference, the carrying value of the deferred asset reduced in current period.
- (3) Deferred tax is recognized for assessable temporary difference related to the investments of the subsidiaries and associated companies, unless the Company could control the reversal of the temporary differences and the temporary differences would not be reserved in the foreseeable future.

23. Lease

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset to the lessees. All other leases are classified as operating leases. Rental expenses are recognized as expense over the lease term on a straight line basis or recognized as expense in current period.

Lease business is accounted for according to "Accounting Standards for Business Enterprises — Leases".

二、公司主要會計政策、會計估計和前期差錯(續)

24. 持有待售資產

(1) 持有待售資產的確認標準

同時滿足下列條件：公司已經就處置該資產作出決議；公司已經與受讓方簽訂了不可撤消的轉讓協議；該項資產轉讓將在一年內完成。

(2) 持有待售資產的會計處理

對於持有待售的固定資產，應當調整該項固定資產的預計淨殘值，使該固定資產的預計淨殘值反映其公允價值減去處置費用後的金額，但不得超過符合持有待售條件時該項固定資產的原賬面價值，原賬面價值高於調整後預計淨殘值的差額，應作為資產減值損失計入當期損益。

對於持有待售其他非流動資產，比照上述原則處理，持有待售的非流動資產包括單項資產和處置組，處置組是指作為整體出售或其他方式一併處置的一組資產。

25. 主要會計政策變更、會計估計變更的說明

(1) 主要會計政策變更說明

本公司報告期內無會計政策變更情況。

(2) 主要會計估計變更說明

本公司報告期內無會計估計變更情況。

26. 前期會計差錯更正

本公司報告期內無會計差錯更正情況。

II. Principal accounting policies, accounting estimates and prior period errors (Continued)

24. Assets held-for-sale

(1) Basis of recognition for assets held-for-sale

Assets held-for-sale is recognized when both of the following conditions are met: (1) a non-cancelable contract is signed with the acquirer; (2) the transfer would be completed within one year.

(2) Accounting for assets held-for-sale

For fixed assets held-for-sale, the fixed asset is adjusted to its residual value, which is the estimated fair value of the asset less the cost to sale but limited to the original carrying value of the asset. For the amount that the original carrying value exceeds the adjusted estimated residual value, it is recorded as impairment loss in profit or loss for current period.

Other non-current assets held for sale (including single asset or group of assets which are group of asset for sale in whole lot) are accounted for in accordance with the policy set out in above paragraph.

25. Changes in accounting policies and accounting estimates

(1) Changes in accounting policies

There were no changes in the Company's accounting policies in current period.

(2) Changes of accounting estimates

There were no changes in the Company's accounting estimates in current period.

26. Adjustments for prior period errors

In the current period, the Company had no adjustments for prior period errors.

三、稅項

III. Taxes

1. 主要稅種及稅率

1. Major categories of taxes and tax rates:

主要稅種 Mainly kind of taxes	計稅依據 Plan tax basis	稅率 Rates
企業所得稅 Enterprise income tax	應納稅所得額 Taxable income	15%
增值稅 Value-added tax	應納稅增值額 Value added amount	17%
營業稅 Business tax	營業額、應交的增值稅額或轉讓額 Service revenue, value-added taxes and transfer amount	5%
城市維護建設稅 City construction tax	實際繳納的流轉稅 Goods turnover tax actually paid	5%、7%
教育費附加 Educational surcharges	實際繳納的流轉稅 Goods turnover tax actually paid	3%
副食品調控基金 Supplementary food regulation surcharge	銷售收入、租金收入 Sales revenue and rental income	0.07%
地方教育費附加 Local educational Expenses	實際繳納的流轉稅 Goods turnover tax actually paid	2%
房產稅 Property tax	房產餘值或房產租金收入 The net book value of property or rental income from property	1.2%、12%
城鎮土地使用稅 Land use tax	實際佔用的土地面積 The actual occupied land area	6元/m ² RMB6/m ²
個人所得稅 Individual income tax	個人應稅所得 Personal taxable income	3%–45%

2. 稅收優惠及批文

根據《高新技術企業認定管理辦法》(國科發火[2008]172號)和《高新技術企業認定管理工作指引》(國科發火[2008]362號)有關規定，根據四川省高新技術企業認定管理小組文件川高企認[2011]4號文，本公司及子公司成都電纜雙流熱縮製品廠、成都中住光纖有限公司、成都中菱無線通信電纜有限公司被認定為高新技術企業，享受高新技術企業15%的所得稅優惠稅率，有效期三年(2011年–2013年)。

2. Preferential tax treatment and approval:

According to the related regulations of "Hightech enterprise affirmation and management method" (Guokefahuo[2008]No.172) and "High-tech enterprise confirmation management guidelines" (Guokefahuo [2008] No.362), and based on Chuangaoqiren [2011] No.4 issued by the High-tech Enterprise Recognition and Management Group, the Company and its subsidiaries, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, Chengdu SEI Optical Fiber Co. Ltd and Chengdu MCIL Radio Communications Co. Ltd were recognized as high-tech enterprises and enjoy the High-tech Enterprises Preferential Tax Rate of 15% for a period of three years (2011 to 2013).

四、企業合併及合併財務報表

本公司將擁有實際控制權的子公司和特殊目的主體納入合併財務報表範圍。

本公司合併財務報表按照《企業會計準則第33號——合併財務報表》及相關規定的要求編製，合併時抵銷合併範圍內的所有重大內部交易和往來。子公司的股東權益中不屬母公司所擁有的部分作為少數股東權益在合併財務報表中股東權益項下單獨列示。

子公司與本公司採用的會計政策或會計期間不一致的，在編製合併財務報表時，按照本公司的會計政策或會計期間對子公司財務報表進行必要的調整。

對於非同一控制下企業合併取得的子公司，在編製合併財務報表時，以購買日可辨認淨資產公允價值為基礎對其個別財務報表進行調整；對於同一控制下企業合併取得的子公司，視同該企業合併於合併當期的年初已經發生，從合併當期的年初起將其資產、負債、經營成果和現金流量納入合併財務報表。

IV. Scope of consolidations and consolidated financial statements

The Company consolidates all the subsidiaries and special purpose entities into the scope of consolidated financial statements.

The consolidated financial statements are prepared in accordance with “Accounting Standards for Business Enterprises No. 33 — Consolidated Financial Statements” and relevant regulations, and all significant intra-group transactions and balances are eliminated. Interests in subsidiaries that are not attributable to the Company’s equity shareholders are presented separately as minority interest in the consolidated financial statements.

When preparing consolidated financial statements, adjustments are made if the subsidiaries’ accounting policies and accounting year end are different from the Company.

If preparing the consolidated financial statements, if the subsidiaries are acquired from business combination not involving entities under common control, the identified net assets of the subsidiaries are adjusted on the basis of their fair values on the date of acquisition. If subsidiaries are acquired under business combination involving enterprises under common control, the assets, liabilities, retained earnings and cash flows of the subsidiaries are included in the consolidated financial statements from the beginning of the reporting period.

四、企業合併及合併財務報表(續)

子公司情況：

通過設立或投資等方式取得的子公司

IV. Scope of consolidations and consolidated financial statements (Continued)

Details of the subsidiaries:

Subsidiaries obtained through establishment or investment

子公司全稱 Names of subsidiaries	子公司類型 Types of subsidiaries	註冊地 Registered address	註冊資本 (萬元) Registered capital	業務性質及經營範圍 Principal activities and scope of operation	期末實際出資額 (萬元) Paid-in capital at the period ended	實質上構成對 子公司淨投資的 其他項目餘額 Other items in substance form part of the investment
成都電纜雙流 熱縮製品廠	國有企業與 集體聯營	成都市雙流縣 白家鎮近都村	2,252.00	熱縮套管、冷縮管、 電纜電纜及附件的 製造銷售	1,501.34	
Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	Stated-owned enterprise and collective cooperation	Jingdu Village, Baijia Town, Shuangliu, Chengdu	22,520,000.00	Manufacture and sale of heat-shrink cable joining sleeves, cold-shrink cable, electric wire and cable and accessories	15,013,376.15	
成都中住光纖 有限公司	有限責任公司	成都市高新區西區	美元 1,375.00	光導纖維及其相關材料 的生產及銷售	7,042.48	
Chengdu SEI Optical Fiber Co., Ltd	Limited company	The western Hi-tech Development Zone, Chengdu	USD13,750,000.00	Manufacture and sale of optical fiber and related material	70,424,819.71	
成都中菱無線通訊 電纜有限公司	有限責任公司	成都高新區西區	8,210.00	信息、通訊系統網絡用 各類電纜、相關附件 及配套件的研發、 生產、銷售及服務	7,270.28	
Chengdu MCIL Radio Communications Co., Ltd	Limited company	The western Hi-tech Development Zone, Chengdu	82,100,000.00	Manufacture and sale of copper cables, parts and components for wireless telecommunications system network	72,702,773.95	
普天法爾勝光通信 有限公司	有限責任公司	江蘇省江陰市 澄江中路 165 號	50,000.00	通信用光導纖維、光纜 及相關產品的生產； 自營和代理各類產品 及技術的進出口業務	41,000.00	
Putian Fasten Optical Communications Co., Ltd.	Limited company	165 Chengjiang Middle Road, Jiangyin, Jiangsu, China	500,000,000.00	Manufacture and sales of optical fiber, cable and related material; manage its own and provide agency service for import and export of all kinds of products and technical skills	410,000,000.00	

四、企業合併及合併財務報表(續)

IV. Scope of consolidations and consolidated financial statements (Continued)

子公司情況：(續)

Details of the subsidiaries: (Continued)

通過設立或投資等方式取得的子公司(續)

Subsidiaries obtained through establishment or investment (Continued)

子公司全稱 Name of subsidiaries	持股比例 (%) Equity held (%)	表決權比例 (%) Voting right held (%)	是否 合併報表 Consolidated or not	少數股東 權益 Minority interests	少數股東權益中 用於沖減少數 股東損益的金額 Amount of minority interest for deduction of minority interest's losses	從母公司所有者權益 沖減子公司少數股東分擔的 本期虧損超過少數股東 在該子公司期初所有者權益中 所享有份額後的餘額 The balance of the amount of shareholders' equity attributable to parent company deducting losses for the year to minority interest exceed the amount of equity at the beginning of year of subsidiaries of minority interest
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	66.67	66.67	是 Yes	20,457,572.55		
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	60.00	60.00	是 Yes	61,512,269.80		
成都中菱無線通訊電纜有限公司 Chengdu MCIL Radio Communications Co., Ltd	96.67	100.00	是 Yes	2,122,986.48		
普天法爾勝光通信有限公司 Putian Fasten Optical Communications Co., Ltd.	45.00	45.00	是 Yes	280,604,651.86		

五、合併財務報表重要項目註釋

V. Notes to major items of consolidated financial statements

1. 貨幣資金

(1) 貨幣資金按類別列示如下

項目	Item	期末餘額 End of the period			年初餘額 Beginning of the period		
		外幣金額 Foreign currency balance	折算率 Exchange rate	人民幣金額 RMB	外幣金額 Foreign currency balance	折算率 Exchange rate	人民幣金額 RMB
現金：	Cash:			299,206.89			137,650.93
其中：人民幣	— RMB			263,828.10			137,650.93
美元	USD	4,227.07	6.1787	26,117.82			
歐元	EUR	571.44	8.0536	4,602.14			
英鎊	GDP	494.50	9.4213	4,658.83			
銀行存款：	Deposits at banks:			215,865,975.40			211,443,705.81
其中：人民幣	— RMB			212,683,187.77			205,330,330.89
美元	USD	4,360.54	6.1787	3,182,787.31	972,615.53	6.2855	6,113,374.92
歐元	EUR	0.04	8.0536	0.32			
其他貨幣資金：	Other bank deposits:			9,962,571.21			8,322,953.39
其中：人民幣	— RMB			9,962,571.21			8,322,953.39
合計	Total			226,127,753.50			219,904,310.13

(2) 其他貨幣資金按明細列示如下

(2) Other bank deposits

項目	Item	期末餘額 End of the period	年初餘額 Beginning of the period
信用證保證金	Letter of guarantee deposit	9,962,571.21	8,322,953.39
保函保證金	L/C guarantee deposit		
合計	Total	9,962,571.21	8,322,953.39

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

2. 應收票據

應收票據按類別列示如下

項目	Item	期末餘額 End of the period	年初餘額 Beginning of the period
銀行承兌匯票	Bank acceptance bills	46,124,985.20	50,740,279.70
商業承兌匯票	Commercial acceptance bills	72,809.20	712,806.94
合計	Total	46,197,794.40	51,453,086.64

2. Bill receivables

Bill receivables are categorized as follows

3. 應收賬款

(1) 應收賬款按種類列示如下

種類	Categories	期末餘額 End of the period			
		賬面餘額 Carrying amount		壞賬準備 Provision for bad debts	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage (%)	Amount	Percentage (%)
1. 單項金額重大並單項計提壞賬準備的應收賬款	1. Individually significant receivables of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬準備的應收賬款	2. Receivables of which provision for bad debts is made on a group basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	317,286,356.53	94.63	29,588,099.80	9.33
3. 單項金額雖不重大但單項計提壞賬準備的應收賬款	3. Individually insignificant receivables of which provision for bad debts is made on an individual basis	18,020,783.38	5.37	18,020,783.38	100.00
合計	Total	335,307,139.91	100.00	47,608,883.18	

3. Accounts receivable

(1) Accounts receivable comprise of

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

3. 應收賬款(續)

(1) 應收賬款按種類列示如下(續)

3. Accounts receivable (Continued)

(1) Accounts receivable comprise of (Continued)

種類	Categories	年初餘額 Beginning of the period			
		賬面餘額 Carrying amount		壞賬準備 Provision for bad debts	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage (%)	Amount	Percentage (%)
1. 單項金額重大並單項計提壞賬準備的應收賬款	1. Individually significant receivables of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬準備的應收賬款	2. Receivables of which provision for bad debts is made on a group basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	126,130,291.26	87.50	25,754,698.91	20.42
3. 單項金額雖不重大但單項計提壞賬準備的應收賬款	3. Individually insignificant receivables of which provision for bad debts is made on an individual basis	18,020,783.38	12.50	18,020,783.38	100.00
合計	Total	144,151,074.64	100.00	43,775,482.29	30.37

組合中，按賬齡分析法計提壞賬準備的應收賬款情況

Details of accounts receivable of which provision for bad debts is made according to aging analysis

賬齡	Age	期末餘額 End of the period			年初餘額 Beginning of the period		
		賬面餘額	比例(%)	壞賬準備	賬面餘額	比例(%)	壞賬準備
		Carrying amount	Percentage (%)	Provision for bad debts	Carrying amount	Percentage (%)	Provision for bad debts
1年以內	Within 1 year	265,909,812.04	83.80	0.00	87,493,749.40	69.37	
1至2年	1-2 years	16,837,856.29	5.31	1,744,920.02	7,759,769.36	6.15	775,976.94
2至3年	2-3 years	8,257,517.37	2.60	2,060,094.66	7,796,418.77	6.18	2,338,925.63
3至5年	3-5 years	8,964,824.84	2.83	8,466,739.15	2,202,786.93	1.75	1,762,229.54
5年以上	Over 5 years	17,316,345.97	5.46	17,316,345.97	20,877,566.80	16.55	20,877,566.80
合計	Total	317,286,356.51	100.00	29,588,099.80	126,130,291.26	100.00	25,754,698.91

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

3. 應收賬款(續)

(1) 應收賬款按種類列示如下(續)

單項金額雖不重大但單項計提壞賬準備的大額應收賬款情況

3. Accounts receivable (Continued)

(1) Accounts receivable comprise of (Continued)

Details of individually insignificant receivables of which provision for bad debts is made on an individual basis

單位名稱 Name	期末餘額 30 June 2013	壞賬準備 Provision for bad debts	計提比例(%) Percentage (%)	計提理由 Reason for individually made provision
河南清豐縣工商聯貿司 Federation of Industry and Trade of Henan Qingfeng County	1,007,986.64	1,007,986.64	100.00	預計不能收回 Not expected to be recoverable
成都電纜廠銷售分部 Chengdu Telecommunications Cable Factory sales division	1,062,382.43	1,062,382.43	100.00	預計不能收回 Not expected to be recoverable
中國郵電器材公司中南公司 China Postal Equipment Co., Ltd. — Middlesouth Company	1,116,797.27	1,116,797.27	100.00	預計不能收回 Not expected to be recoverable
烏市志達電子有限公司 Urumqi Zhida Electronics Co., Ltd	1,344,969.65	1,344,969.65	100.00	預計不能收回 Not expected to be recoverable
川東機電公司 Chuangong Electric Co.	1,606,692.41	1,606,692.41	100.00	預計不能收回 Not expected to be recoverable
瀋陽亨元達通訊器材有限公司 Shenyang Hengyuanda Communications Equipment Co., Ltd	1,621,814.62	1,621,814.62	100.00	預計不能收回 Not expected to be recoverable
KAB/VOLEX KAB/VOLEX	2,058,597.74	2,058,597.74	100.00	預計不能收回 Not expected to be recoverable
合計 Total	<u>9,819,240.76</u>	<u>9,819,240.76</u>		

註： 年末單項金額雖不重大但單項計提壞賬準備的應收賬款總額18,020,783.38元，其中金額較大的為9,819,240.76元。

Note: The total amount of the individually insignificant receivables of which provision for bad debts is made on an individual basis is 18,020,783.38, of which the large amount is 9,819,240.76.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

3. 應收賬款(續)

(2) 應收賬款金額前五名單位情況

3. Accounts receivable (Continued)

(2) Top five accounts receivable

單位名稱 Name	與本公司關係 Relationship	金額 Amount	賬齡 Age	佔應收賬款 總額的比例 (%) Percentage (%)
浙江電信 Zhejiang Telecom	非關聯方 Not related party	15,821,277.29	1年以內 Within 1 year	4.77
深圳市中興康訊電子有限公司 ZTE Kangxun Telecom Company Limited	非關聯方 Not related party	13,381,785.40	1年以內 Within 1 year	4.04
貴州省廣播電視信息網絡 股份有限公司 Guizhou TV Broadcasting Information Network Company Limited	非關聯方 Not related party	13,324,377.68	1年以內 Within 1 year	4.02
山東廣電網絡公司荷澤分公司 CATV Shandong Heze	非關聯方 Not related party	13,052,543.36	1年以內 Within 1 year	3.94
中國移動通信集團四川 有限公司 China Mobile (Sichuan) Company Limited	非關聯方 Not related party	10,988,986.47	1年以內 Within 1 year	3.32
合計 Total		<u>66,568,970.20</u>		<u>20.09</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

4. 預付款項

(1) 預付款項按賬齡列示如下

賬齡	Age	期末餘額		年初餘額	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage (%)	Amount	Percentage (%)
1年以內(含1年)	Within 1 year	16,246,678.82	98.84	3,383,381.11	95.25
1年以上	Over 1 year	190,741.68	1.16	168,837.82	4.75
合計	Total	16,437,420.50	100.00	3,552,218.93	100.00

4. Prepayments

(1) Aging analysis

(2) 預付款項金額前五名單位情況

(2) Top five prepayments

單位名稱	與本公司關係	金額	佔預付款項總額的比例(%)	賬齡	未結算原因
Name	Relationship	Amount	Percentage (%)	Age	Reason for outstanding
德陽合興銅材貿易有限公司 Deyang Hexing Copper Trading Co., Ltd.	非關聯方 Not related party	770,000.00	4.68	1年以內 Within 1 year	合同項目尚未執行完畢 Contracted project not yet completed
成都海關 Chengdu Customs	非關聯方 Not related party	644,812.06	3.92	1年以內 Within 1 year	票據未回 Invoice outstanding
Sumitomo Electric Asia Ltd. Sumitomo Electric Asia Ltd.	非關聯方 Not related party	340,231.03	2.07	1年以內 Within 1 year	合同項目尚未執行完畢 Contracted project not yet completed
Nextrom Oy Nextrom Oy	非關聯方 Not related party	329,050.35	2.00	1年以內 Within 1 year	合同項目尚未執行完畢 Contracted project not yet completed
銅陵頂科鍍錫銅綫公司 Tongling Dingke Tinned Copper Company	非關聯方 Not related party	71,757.32	0.44	1年以內 Within 1 year	合同項目尚未執行完畢 Contracted project not yet completed
合計 Total		2,155,850.76	13.11		

註： 預付款項期末餘額中無持本公司5%(含5%)以上表決權股份的股東單位欠款。

Note: At the end of the reporting period, there was no counterparty holding 5% or more of the Company's voting shares.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

5. 其他應收款

(1) 其他應收款按種類列示如下

5. Other receivables

(1) Other receivables are categorized

種類	Categories	期末餘額			
		賬面餘額		壞賬準備	
		Carrying amount		Provision for bad debts	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage (%)	Amount	Percentage (%)
1. 單項金額重大並單項計提壞賬準備的其他應收款	1. Individually significant receivables of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬準備的其他應收款	2. Receivables of which provision for bad debts is made on a group basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	100,623,161.69	93.77	20,783,794.34	20.66
3. 單項金額雖不重大但單項計提壞賬準備的其他應收款	3. Individually insignificant receivables of which provision for bad debts is made on an individual basis	6,686,816.68	6.23	3,500,000.00	52.34
合計	Total	107,309,978.37	100.00	24,283,794.34	73.00

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

5. 其他應收款(續)

(1) 其他應收款按種類列示如下
(續)

5. Other receivables (Continued)

(1) Other receivables are categorized (Continued)

種類	Categories	年初餘額			
		賬面餘額		壞賬準備	
		Carrying amount		Provision for bad debts	
		金額	比例(%)	金額	比例(%)
Amount	Percentage (%)	Amount	Percentage (%)		
1. 單項金額重大並單項計提壞賬準備的其他應收款	1. Individually significant receivables of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬準備的其他應收款	2. Receivables of which provision for bad debts is made on a group basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	36,513,333.64	71.50	20,262,633.87	55.49
3. 單項金額雖不重大但單項計提壞賬準備的其他應收款	3. Individually insignificant receivables of which provision for bad debts is made on an individual basis	14,555,111.02	28.50	3,500,000.00	24.05
合計	Total	51,068,444.66	100.00	23,762,633.87	46.53

五、合併財務報表重要項目註釋(續)

5. 其他應收款(續)

(1) 其他應收款按種類列示如下
(續)

組合中，按賬齡分析法計提壞賬準備的其他應收款情況

賬齡	Age	期末餘額			年初餘額		
		End of the period			Beginning of the period		
		賬面餘額	比例(%)	壞賬準備	賬面餘額	比例(%)	壞賬準備
		Carrying amount	Percentage (%)	Provision for bad debts	Carrying amount	Percentage (%)	Provision for bad debts
1年以內	Within 1 year	69,731,718.26	69.30	0.00	13,463,110.01	36.87	
1至2年	1-2 years	2,213,144.47	2.21	221,910.46	320,173.80	0.88	32,017.38
2至3年	2-3 years	9,281,583.09	9.22	1,304,977.71	3,507,555.43	9.61	1,052,266.63
3至4年	3-4 years	465,618.46	0.46	372,494.77	220,722.69	0.60	176,578.15
4年以上	Over 4 years	18,931,097.41	18.81	18,884,411.40	19,001,771.71	52.04	19,001,771.71
合計	Total	100,623,161.69	100.00	20,783,794.34	36,513,333.64	100.00	20,262,633.87

單項金額雖不重大但單項計提壞賬準備的其他應收款情況

V. Notes to major items of consolidated financial statements (Continued)

5. Other receivables (Continued)

(1) Other receivables are categorized (Continued)

Details of other receivables of which provision for bad debts is made according to aging analysis

Details of individually insignificant receivables of which provision for bad debts is made on an individual basis

單位名稱	期末餘額	壞賬準備	計提比例(%)	計提理由
Name	End of the period	Provision for bad debts	Percentage (%)	Reason for individually made provision
重慶夏查德電路板有限公司 Chongqing Xiachade PCB Co., Ltd	3,000,000.00	3,000,000.00	100.00	預計不能收回 Not expected to be recoverable
合計 Total	3,000,000.00	3,000,000.00		

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

5. 其他應收款(續)

5. Other receivables (Continued)

(2) 其他應收款金額前五名單位情況

(2) Top five other receivables

單位名稱 Name	與本公司關係 Relationship	金額 Amount	年限 Age	佔其他應收款 總額的比例 (%) Percentage (%)
成都八達接插件有限公司 Chengdu Bada Connector Co. Ltd.	關聯方 Related party	10,193,915.77	1-2年 1-2 years	9.55
四川省有線廣播電視網絡 股份有限公司 Sichuan Cable TV Broadcasting Network Co. Ltd.	非關聯方 Not related party	1,000,000.00	1年以內 Within 1 year	0.94
江陰市國家稅務局 State Tax Bureau of Jiangyin	非關聯方 Not related party	831,712.43	1年以內 Within 1 year	0.78
廣西廣播電視網絡有限公司 Guangxi TV Broadcasting Network Co., Ltd.	非關聯方 Not related party	829,101.30	1年以內 Within 1 year	0.78
中國石油物資公司 China Petroleum Materials Corporation	非關聯方 Not related party	751,500.00	1年以內 Within 1 year	0.70
合計 Total		<u>13,606,229.50</u>		<u>12.75</u>

註：其他應收款的期末餘額中無持有本公司5%(含5%)以上表決權股份的股東單位的欠款金額。

Note: At the end of the reporting period, there was no counterparty holding 5% or more of the Company's voting shares.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

6. 存貨

(1) 按存貨種類分項列示如下

存貨項目	Item	期末數 End of the period			年初數 Beginning of the period		
		賬面餘額 Carrying amount	跌價準備 Provision	賬面價值 Net book value	賬面餘額 Carrying amount	跌價準備 Provision	賬面價值 Net book value
原材料	Raw materials	103,185,545.96	14,182,173.68	89,003,372.28	65,943,652.45	14,182,173.68	51,761,478.77
周轉材料(包裝物、 低值易耗品等)	Supplementary materials (Packing materials and consumables)	2,551,356.07	1,653,894.56	897,461.51	2,697,593.27	1,653,894.56	1,043,698.71
自製半成品及在產品	Work in progress	37,511,494.98	2,708,274.30	34,803,220.68	24,200,272.72	2,708,274.30	21,491,998.42
庫存商品	Finished goods	203,205,497.01	44,138,451.26	159,067,045.75	162,370,217.10	43,152,900.69	119,217,316.41
其他	Others	23,695,949.70	369,602.31	23,326,347.39	16,241,765.70	369,602.31	15,872,163.39
合計	Total	370,149,843.72	63,052,396.11	307,097,447.61	271,453,501.24	62,066,845.54	209,386,655.70

6. Inventories

(1) Inventories comprise

(2) 各項存貨跌價準備的增減變動情況列示如下

(2) Movements in the provision for diminution in value of inventories

存貨項目	Item	年初餘額 Beginning of the period	本期計提額 Increase in the year	本期減少額 Decrease during the period		期末餘額 End of the period
				轉回 Reversal	轉銷 Write off	
原材料	Raw materials	14,182,173.68				14,182,173.68
周轉材料(包裝物、 低值易耗品等)	Supplementary materials (Packing materials and consumables)	1,653,894.56				1,653,894.56
自製半成品及在產品	Work in progress	2,708,274.30				2,708,274.30
庫存商品	Finished goods	43,152,900.69	989,374.77	3,824.20		44,138,451.26
其他	Others	369,602.31				369,602.31
合計	Total	62,066,845.54	989,374.77	3,824.20		63,052,396.11

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

6. 存貨(續)

(3) 存貨跌價準備情況說明如下

6. Inventories (Continued)

(3) Details of provision for diminution in value of inventories

項目 Item	計提存貨跌價準備的依據 Reason for provision	本期轉回存貨跌價準備的原因 Reason for reversal
原材料 Raw materials	成本高於可變現淨值，主要為庫齡較長及受損的原材料 Cost exceeds net realizable value, mainly due to slow moving and damaged raw materials	以前減記存貨價值的影響因素已經消失 Previously identified factor for writing down inventory value disappeared
自製半成品及在產品 Work in progress	成本高於可變現淨值 Cost exceeds net realizable value	以前減記存貨價值的影響因素已經消失 Previously identified factor for writing down inventory value disappeared
庫存商品 Finished goods	成本高於可變現淨值 Cost exceeds net realizable value	以前減記存貨價值的影響因素已經消失 Previously identified factor for writing down inventory value disappeared

7. 可供出售金融資產

7. Available-for-sale financial assets

項目 Item	Item	期末公允價值 Fair value at end of the period	年初公允價值 Fair value at beginning of the period
可供出售權益工具	Equity instrument	<u>10,677,888.00</u>	<u>13,463,424.00</u>
合計	Total	<u>10,677,888.00</u>	<u>13,463,424.00</u>

註：可供出售金融資產期末餘額10,677,888.00元，系本公司持有的高新發展(SZ.000628)可流通股票公允價值變動。

Note: The available-for-sale financial assets amounting to RMB10,677,888.00 represent the Company's investment in the marketable shares of Chengdu Hi-Tech Development Co., Ltd., (stock code: SZ 000628).

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

8. 對合營投資和聯營企業投資

8. Investments in a jointly controlled entity and associates

(1) 合營企業基本情況

(1) Details of the jointly controlled entity

被投資單位名稱	企業類型	註冊地	法人代表	業務性質	註冊資本	本企業在被投資單位		期末資產總額	期末負債總額	期末淨資產總額	本期營業收入總額	本期淨利潤
						持股比例(%)	表決權比例(%)					
Name of jointly controlled entity	Type of entity	Place of establishment	Legal representative	Nature of business	Registered capital	Equity held by the Company (%)	Voting right held by the Company (%)	Total assets at end of the period	Total liabilities at end of the period	Net assets at end of the period	Total revenue for the period	Net profit for the period
成都皮克電源有限公司	有限責任公司	四川成都	郭愛清	製造業	3,000,000.00	50.00	50.00					
Chengdu Peak Power Sources Co., Ltd	Limited company	Chengdu, Sichuan	Guoaiqing	Manufacturing	3,000,000.00	50.00	50.00					

註：2011年11月15日成都普天電纜股份有限公司將持有的成都皮克電源有限公司50%股權在重慶聯合產權交易所掛牌交易，且於2012年3月7日與受讓方簽署了《股權轉讓協議》，轉讓價款180萬元，受讓方為成都皮克電源有限管理人員。截止2012年12月31日，受讓方未支付轉讓款。公司已就此事項提起訴訟，本年度公司未確認投資收益。

Note: The Company made an open offer of the 50% equity interest in Chengdu Peak Power Sources Co., Ltd. ("Peak Power") on the Chongqing United Assets and Equity Exchange on 15 November 2011. The Company signed a "Share Transfer Agreement" at a consideration of RMB1,800,000.00 with the purchaser on 7 March 2012 and let the purchaser appoint management of Peak Power. As of 30 June 2013, the Company has not yet received any consideration. The Company has brought legal proceedings against the purchaser. The Company did not recognize any investment income.

(2) 聯營企業基本情況

(2) Details of the associates

被投資單位名稱	企業類型	註冊地	法人代表	業務性質	註冊資本	本企業在被投資單位		期末資產總額	期末負債總額	期末淨資產總額	本期營業收入總額	本期淨利潤
						本企業持股比例(%)	單位表決權比例(%)					
Name of associate	Type of entity	Place of establishment	Legal representative	Nature of business	Registered capital	Equity held by the Company (%)	Voting right held by the Company (%)	Total assets at end of the period	Total liabilities at end of the period	Net assets at end of the period	Total revenue for the period	Net profit for the period
成都康寧光纜有限公司	中外合資	四川成都	郭愛清	製造業	305,835,794.20	49.00	49.00	590,346,747.27	232,549,145.77	357,797,601.50	248,332,638.42	-13,238,864.34
Chengdu CCS Fiber Cable Co., Ltd	Sino-foreign	Chengdu, Sichuan	Guoaiqing	Manufacturing	305,835,794.20	49.00	49.00	590,346,747.27	232,549,145.77	357,797,601.50	248,332,638.42	-13,238,864.34
成都八達連接器有限公司	中外合資	四川成都	簡明昌	製造業	5,000,000.00	49.00	49.00	64,593,711.58	56,860,847.16	7,732,864.42	43,586,405.39	332,826.46
Chengdu Bada Connector Co., Ltd	Sino-foreign	Chengdu, Sichuan	Guoaiqing	Manufacturing	5,000,000.00	49.00	49.00	64,593,711.58	56,860,847.16	7,732,864.42	43,586,405.39	332,826.46

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

9. 長期股權投資

9. Long-term equity investments

被投資單位 Name of investee company	核算方法 Measurement method	投資成本 Investment cost	年初餘額 Beginning of the year	增減變動 Changes	期末餘額 End of the period	在被投資單位持股 Shareholding held by the Company (%)	在被投資單位表決權 Voting right held by the Company (%)	在被投資單位持股比例與表決權比例不一致的說明 Reasons for differences between shareholding and voting right held by the Company	減值準備 Impairment	本期計提減值準備 Impairment provided during the period	本期現金紅利 Cash dividend for the period
成都康寧光纜有限公司 Chengdu CCS Optical Cable Co., Ltd	權益法 Equity method	149,859,539.16	181,807,869.00	-6,487,043.53	175,320,825.47	49.00	49.00				
成都皮克電源有限公司 Chengdu Peak Power Sources Co., Ltd	權益法 Equity method	2,340,000.00	1,610,504.40		1,610,504.40	50.00	50.00				
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd	權益法 Equity method	2,452,827.16	3,577,463.00	163,084.97	3,740,547.97	49.00	49.00				
四川新龍網絡科技有限公司 Sichuan New Dragon Network Technology Co., Ltd	成本法 Cost method	1,535,000.00	1,535,000.00		1,535,000.00	16.67	16.67		946,825.18		
南星熱電股份有限公司 Chengdu South Star Thermo Power Co., Ltd	成本法 Cost method	5,000,000.00	5,000,000.00		5,000,000.00	7.14	7.14		5,000,000.00		
成都電纜材料廠 Sichuan Cable Materials Plant	成本法 Cost method	125,903.35	125,903.35		125,903.35	30.00	30.00		125,903.35		
蜀都大廈 Shudu Mansion	成本法 Cost method	90,000.00	90,000.00		90,000.00				90,000.00		
普天法爾勝光通信有限公司 Potevio Fasten Optical Communications Co., Ltd.	權益法 Equity method		45,000,000.00	-45,000,000.00	0.00	45.00	45.00				
合計 Total		161,403,269.67	238,746,739.75	-51,323,958.56	187,422,781.19				6,162,728.53		

註： 2012年6月8日，公司第六屆董事會第十八次會議及2012年11月13日召開的2012年第一次臨時股東大會決議，同意公司與中國普天信息產業股份有限公司、江蘇法爾勝泓升集團有限公司及江蘇法爾勝股份有限公司成立合資公司普天法爾勝光通信有限公司，註冊資本50,000.00萬元其中公司持股比例為45%，截止2013年6月30日，公司已成立並納入合併。

Note: As approved in the Eighteenth Meeting of the Sixth Board of Directors held on 8 June 2012 and the 2012 First Extraordinary General Meeting held on 13 November 2012, the Company, China Potevio Company Limited, Jiangsu Fasten Hongsheng Group Co. Ltd., and Jiangsu Fasten Company Limited agreed to set up a joint venture company, Potevio Fasten Optical Communications Co., Ltd. with registered capital of RMB500 million in which the Company would hold 45% equity interest. As at 30 June 2013, the was established.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

10. 投資性房地產

按成本計量的投資性房地產

10. Investment properties

Investment properties measured at cost

項目	Item	年初餘額 Beginning of the period	本期增加額 Additions	本期減少額 Disposals	期末餘額 End of the period
一、原價合計	1. Cost	6,657,049.07	10,392,808.42		17,049,857.49
房屋建築物	Buildings	6,657,049.07	10,392,808.42		17,049,857.49
土地使用權	Land use rights				
二、累計折舊和累計攤銷合計	2. Accumulated depreciation and amortization	3,438,462.85	2,508,560.37		5,947,023.22
房屋建築物	Buildings	3,438,462.85	2,508,560.37		5,947,023.22
土地使用權	Land use rights				
三、投資性房地產減值準備累計金額合計	3. Provision for impairment				
房屋建築物	Buildings				
土地使用權	Land use rights				
四、投資性房地產賬面價值合計	4. Net book value	3,218,586.22			11,102,834.27
房屋建築物	Buildings	3,218,586.22			11,102,834.27
土地使用權	Land use rights				

註： 本期折舊為2,508,560.37元；本期末投資性房地產無減值。

Note: Depreciation and amortization for the period was RMB2,508,560.37. No impairment was recognized in respect of these investment properties in this period.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

11. 固定資產

固定資產及其累計折舊明細項目和增減變動如下

11. Fixed assets

Details of fixed assets and their accumulated depreciation and movements

項目	Item	年初餘額 Beginning of the period	本期增加額 Additions	本期減少額 Disposals	期末餘額 End of the period
一、原價合計	1. Cost	694,166,083.23	337,281,189.47	16,010,166.15	1,015,437,106.55
房屋及建築物	Buildings	259,759,301.23	183,168,351.93	10,392,808.42	432,534,844.74
機器設備	Machinery	402,444,965.61	102,751,451.87	4,590,634.33	500,605,783.15
運輸工具	Transportation equipment	9,184,946.91	3,091,729.81	601,101.66	11,675,575.06
其他	Others	22,776,869.48	48,269,655.86	425,621.74	70,620,903.60
二、累計折舊合計	2. Accumulated depreciation	298,147,862.75	174,787,524.88	7,177,991.67	465,757,395.96
房屋及建築物	Buildings	37,195,965.83	74,935,329.62	1,870,912.35	110,260,383.10
機器設備	Machinery	233,531,297.86	81,287,910.06	4,335,406.92	310,483,801.00
運輸工具	Transportation equipment	7,345,957.10	1,759,432.06	560,324.07	8,545,065.09
其他	Others	20,074,641.96	16,804,853.14	411,348.33	36,468,146.77
三、固定資產減值準備	3. Provision for impairment	9,953,070.13	2,430,938.91		12,384,009.04
累計金額合計					
房屋及建築物	Buildings				0.00
機器設備	Machinery	9,348,151.38	2,395,791.27		11,743,942.65
運輸工具	Transportation equipment	113.10			113.10
其他	Others	604,805.65	35,147.64		639,953.29
四、固定資產賬面價值合計	4. Net book value	386,065,150.35			537,295,701.55
房屋及建築物	Buildings	222,563,335.40			322,274,461.64
機器設備	Machinery	159,565,516.37			178,378,039.50
運輸工具	Transportation equipment	1,838,876.71			3,130,396.87
其他	Others	2,097,421.87			33,512,803.54

註1：本期折舊額為174,787,524.88元。

Note 1: Depreciation for the period was RMB174,787,524.88.

註2：本公司截至期末，無通過融資租賃租入的固定資產。

Note 2: At the end of the reporting period, no asset was held under finance lease.

註3：本公司截至期末，無通過經營租賃租出的固定資產。

Note 3: At the end of the reporting period, no asset was leased to others under operating leases.

註4：本期增加數中包含已收購子公司普天法爾勝有限公司固定資產原值335,462,220.22元，累計折舊157,814,023.10。

Note 4: Additions during the reporting period included the acquisition of the fixed assets of a subsidiary, Putian Fasten Optical Communications Co., Ltd. The original cost was RMB335,462,220.22 where the accumulated depreciation was RMB157,814,023.10.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

12. 在建工程

12. Construction in progress

(1) 在建工程基本情況

(1) Details of construction in progress

項目	Name of project	期末餘額 End of the period			年初餘額 Beginning of the period		
		賬面餘額 Carrying amount	減值準備 Impairment	賬面價值 Net book value	賬面餘額 Carrying amount	減值準備 Impairment	賬面價值 Net book value
綜合技術改造	Integrated technology improvement	8,938,887.75	3,288,398.95	5,650,488.80	8,259,409.99	3,288,398.95	4,971,011.04
加速器技術改造	Accelerator technology improvement	6,681,079.64		6,681,079.64	5,366,796.34		5,366,796.34
普天工業園西區建設	Construction at West District of Putian Industrial Park	30,896.07		30,896.07	80,284.19		80,284.19
中菱生產線	MCIL production line	920,124.20		920,124.20	920,124.20		920,124.20
K5新01#纜工程(中住)	K5New01#Line Construction (SEI)	14,142,847.12		14,142,847.12			
Z-12-新23纜專項(中住)	Z-12-New 23 Special Line Project (SEI)	1,018,465.56		1,018,465.56			
K5-02 B06#拉絲纜(中住)	K5-02 B06#Line Drawing (SEI)	4,704,115.10		4,704,115.10			
雙流工業園廠區擴建(雙流)	Construction at Shuangliu Industrial Park (Shuangliu)	8,889,288.68		8,889,288.68			
光纖擴能項目(法爾勝)	Optical Fiber Power Expansion Project (Fasten)	415,000.00		415,000.00			
光棒擴能項目(法爾勝)	Optical Stick Power Expansion Project (Fasten)	36,638,212.19		36,638,212.19			
自製燒結塔項目(法爾勝)	Construction of Stinerling Tower Project (Fasten)	548,199.14		548,199.14			
自製收纜機項目(法爾勝)	Construction of Line Roll Up Machine Project (Fasten)	481,458.87		481,458.87			
自製延伸機項目(法爾勝)	Construction of Extension Machine Project (Fasten)	442,653.64		442,653.64			
熊貓光纖(法爾勝)	Panda Optical Fiber (Fasten)	999,126.48		999,126.48			
大芯徑傳能光纖(法爾勝)	Think Core Special Energy Optical Fiber (Fasten)	577,737.49		577,737.49			
大芯徑能量光纖及醫用彌散器件(法爾勝)	Think Core Trial Energy Optical Fiber and Medical Dispenser Machine parts (Fasten)	3,418,803.42		3,418,803.42			
光通二期擴能項目(法爾勝)	Phase 3 of Optic Power Expansion Project (Fasten)	25,325,471.90		25,325,471.90			
光通二期擴能項目(法爾勝)	Phase 2 of Optic Power Expansion Project (Fasten)	800,000.00		800,000.00			
其他零星工程	Other Projects	1,664,769.15	-	1,664,769.15	185,571.82		185,571.82
合計	Total	116,637,136.40	3,288,398.95	113,348,737.45	14,812,186.54	3,288,398.95	11,523,787.59

註：公司本年度通信電纜廠在建工程三扭絞機計提3,288,398.95元減值準備。

Note: During the period, the Company has made an impairment provision of RMB3,288,398.95 for the triple strander under construction in the telecommunication cable factory.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

12. 在建工程(續)

(2) 重大在建工程項目變動情況

12. Construction in progress (Continued)

(2) Movements in significant construction projects

項目名稱 Name of project	年初餘額 Beginning of the period	本期增加 Increases	轉入 固定資產 Transfer to fixed assets	其他減少 Other disposals	期末餘額 End of the period	工程進度 Status	其中：			資金來源 Source of funds
							利息資本化 累計金額 Accumulated capitalized borrowing costs	本期利息 資本化金額 Of which: capitalized during the period	本期利息 資本化率 Capitalization rate of the period	
綜合技術改造 Integrated technology improvement	8,259,409.99	679,477.76			8,938,887.75	絕大部分已完工 Substantially completed				自籌 Internal funds
加速器技術改造 Accelerator technology improvement	5,366,796.34	1,314,283.30			6,681,079.64	尚需進一步調試 Further testing required				
普天工業園西區建設 Construction at West District of Putian Industrial Park	80,284.19	0		49,388.12	30,896.07	本年新增 Addition in current period				自籌 Internal funds
中菱生產線 MCIL production line	920,124.20	0			920,124.20	尚需調試 Pending for testing				自籌 Internal funds
K5新01#線工程(中住) K5New01#line Construction(SEI)	185,571.82	13,957,275.30			14,142,847.12	尚需調試 Pending for testing				自籌 Internal funds
光棒擴能項目(法爾勝) Optical Fiber Power Expansion Project (Faster)		36,638,212.19			36,638,212.19	本年新增 Addition in current period				自籌 Internal funds
光通三期擴能項目(法爾勝) Phase 3 of Optic Power Expansion Project (Faster)		25,325,471.90			25,325,471.90	本年新增 Addition in current period				自籌 Internal funds
合計 Total	14,812,186.54	77,914,720.45		49,388.12	92,677,518.87					自籌 Internal funds

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

13. 無形資產

13. Intangible assets

項目	Item	年初餘額 Beginning of the period	本期增加額 Increases	本期減少額 Disposals	期末餘額 End of the period
一、賬面原值合計	1. Cost	43,885,643.86	47,684,716.21		91,570,360.07
1. 土地使用權	Land use rights	42,577,784.45	20,890,230.21		63,468,014.66
2. 特許權	Technical know-how	1,071,672.28	26,794,486.00		27,866,158.28
3. 其他	Others	236,187.13			236,187.13
二、累計攤銷額合計	2. Accumulated amortization	6,273,600.64	4,410,095.48		10,683,696.12
1. 土地使用權	Land use rights	5,608,668.91	2,390,401.89		7,999,070.80
2. 特許權	Technical know-how	517,975.38	2,014,736.33		2,532,711.71
3. 其他	Others	146,956.35	4,957.26		151,913.61
三、無形資產賬面淨值合計	3. Net carrying amount	37,612,043.22			80,886,663.95
1. 土地使用權	Land use rights	36,969,115.54			55,468,943.86
2. 特許權	Technical know-how	553,696.90			25,333,446.57
3. 其他	Others	89,230.78			84,273.52
四、減值準備合計	4. Provision for impairment				
1. 土地使用權	Land use rights				
2. 特許權	Technical know-how				
3. 其他	Others				
五、無形資產賬面價值合計	5. Net book value	37,612,043.22			80,886,663.95
1. 土地使用權	Land use rights	36,969,115.54			55,468,943.86
2. 特許權	Technical know-how	553,696.90			25,333,446.57
3. 其他	Others	89,230.78			84,273.52

註： 本期增加數中含普天法爾勝光通信有限公司原值25,000,000.00元，累計攤銷423,457.73元。

Note: Increases during the reporting period included intangible assets in the subsidiary, Putian Fasten Optical Communications Co., Ltd., at cost of RMB25,000,000.00 and accumulated amortisation of RMB423,457.73.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

14. 遞延所得稅資產、遞延所得稅負債

(1) 已確認的遞延所得稅資產和遞延所得稅負債

14. Deferred tax assets and deferred tax Liabilities

(1) Details of recognized deferred tax assets and deferred tax liabilities

項目	Item	期末餘額 End of the period	年初餘額 Beginning of the period
遞延所得稅資產：	Deferred tax assets:		
資產減值準備	Provision for impairment of assets	<u>20,129,096.54</u>	<u>18,273,494.72</u>
小計	Subtotal	<u>20,129,096.54</u>	<u>18,273,494.72</u>
遞延所得稅負債：	Deferred tax liabilities:		
固定資產折舊	Depreciation of fixed assets		
可供出售金融資產 公允價值變動	Changes in fair value of available-for-sale financial assets	<u>1,192,483.20</u>	<u>1,610,313.60</u>
小計	Subtotal	<u>1,192,483.20</u>	<u>1,610,313.60</u>

(2) 未確認遞延所得稅資產明細

(2) Details of unrecognized deferred tax assets

項目	Item	期末餘額 End of the period	年初餘額 Beginning of the period
資產減值準備	Provision for impairment of assets	<u>27,857,094.21</u>	<u>27,857,094.21</u>
合計	Subtotal	<u>27,857,094.21</u>	<u>27,857,094.21</u>

五、合併財務報表重要項目註釋(續)

14. 遞延所得稅資產、遞延所得稅負債(續)

(3) 引起暫時性差異的資產或負債項目對應的暫時性差異

V. Notes to major items of consolidated financial statements (Continued)

14. Deferred tax assets and deferred tax Liabilities (Continued)

(3) Deferred tax assets arising from deductible temporary differences or deferred tax liabilities arising from taxable temporary differences

項目	Item	金額 Amount
應納稅差異項目	Items of taxable temporary difference	
固定資產折舊	Depreciation of fixed assets	
可供出售金融資產公允價值變動	Changes in fair value of available-for-sale financial assets	7,949,888.00
小計	Subtotal	7,949,888.00
可抵扣差異項目	Items of deductible temporary difference	
應收賬款壞賬準備	Provision for bad debts on accounts receivable	47,608,883.18
其他應收款壞賬準備	Provision for bad debts on other receivables	24,283,794.34
存貨跌價準備	Provision for impairment of inventories	63,052,396.10
固定資產減值準備	Provision for impairment of fixed assets	9,953,070.13
在建工程減值準備	Provision for impairment of construction in progress	3,288,398.95
長期股權投資減值準備	Provision for impairment of long-term equity investments	6,162,728.53

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

15. 資產減值準備明細

15. Details of provision for impairment of assets

項目	Item	年初餘額 Beginning of the period	本期計提額 Provision for the period	本期其他增加	本期減少額		期末餘額 End of the period
				Other impairment for the period	轉回 Reversal	轉銷 Write off	
一、 壞賬準備	1. Provision for bad debts	67,538,116.16	227,157.41	4,256,845.90	102,675.79	26,766.18	71,892,677.52
二、 存貨跌價準備	2. Provision for impairment of inventories	62,066,845.54		989,374.76	3,824.20		63,052,396.10
三、 可供出售金融資產 減值準備	3. Provision for impairment of available-for-sale financial assets						
四、 持有至到期投資 減值準備	4. Provision for impairment of held-to-maturity investments						
五、 長期股權投資減值 準備	5. Provision for impairment of long-term equity investments	6,162,728.53					6,162,728.53
六、 投資性房地產減值 準備	6. Provision for impairment of investment properties						
七、 固定資產減值準備	7. Provision for impairment of fixed assets	9,953,070.13					9,953,070.13
八、 工程物資減值準備	8. Provision for impairment of construction materials						
九、 在建工程減值準備	9. Provision for impairment of construction in progress	3,288,398.95					3,288,398.95
合計	Total	149,009,159.31	227,157.41	5,246,220.66	106,499.99	26,766.18	154,349,371.21

註： 本期其他增加額為普天法爾勝期初壞賬準備4,256,845.90元、存貨跌價準備989,374.76元。

Note: Other impairment for the period represented the provision for bad debt and provision for impairment of inventories amounted to RMB4,256,845.90 and RMB989,374.76 respectively in Putian Fasten Optical Communications Co., Ltd.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

16. 短期借款

16. Short-term borrowings

借款條件	Item	期末餘額 End of the period	年初餘額 Beginning of the period
保證借款	Guaranteed loan	50,000,000.00	11,000,000.00
抵押借款	Secured loan	136,000,000.00	
合計	Total	186,000,000.00	11,000,000.00

註1：短期借款1,100萬元系子公司成都中菱無綫通信電纜有限公司借款，由本公司提供擔保，其中：500萬元擔保期限2012年6月21日至2013年6月20日，擔保方式：連帶責任擔保；600萬元擔保期限2012年7月26日至2013年7月25日，擔保方式：連帶責任擔保。

Note 1: The guaranteed loan was borrowed by the Company's subsidiary Chengdu MCIL Radio Communications Co., Ltd. and supported by joint responsibility provided by the Company, RMB5,000,000 for the period from 21 June 2012 to 20 June 2013 and RMB6,000,000 for the period from 26 July 2012 to 25 July 2013.

註2：截至2013年6月30日，本公司無已到期未償還的短期借款。

Note 2: At 30 June 2013, the Company had no short-term borrowings in default.

17. 應付賬款

17. Accounts payable

(1) 應付賬款按賬齡列示如下

(1) Aging analysis

項目	Item	期末餘額 End of the period		年初餘額 Beginning of the period	
		金額 Amount	比例(%) Percentage (%)	金額 Amount	比例(%) Percentage (%)
1年以內	Within 1 year	182,771,782.72	93.78	56,916,218.07	84.99
1至2年	1-2 years	2,159,934.00	1.11	8,277,057.31	12.36
2至3年	2-3 years	4,041,267.32	2.07	450,344.45	0.67
3年以上	Over 3 years	5,912,191.09	3.04	1,328,253.18	1.98
合計	Total	194,885,175.13	100.00	66,971,873.01	100.00

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

17. 應付賬款(續)

(2) 應付賬款中外幣餘額情況

外幣名稱	Currency	期末餘額			年初餘額		
		End of the period		人民幣金額	Beginning of the period		人民幣金額
		外幣金額	折算率		外幣金額	折算率	
Original Currency	Exchange rate	RMB	Original currency	Exchange rate	RMB		
美元	US dollars	3,000,760.31	6.1787	18,540,797.71	2,133,019.03	6.2855	13,407,091.11
合計	Total	3,000,760.31	6.1787	18,540,797.71	2,133,019.03		13,407,091.11

註1：本公司應付賬款期末餘額中無應付欠持有本公司5%(含5%)以上表決權股份的股東單位款項。

註2：賬齡超過1年的大額應付款主要為應付原材料款及工程款尚未結算所致。

17. Accounts payable (Continued)

(2) Accounts payable denominated in foreign currencies

Note 1: At the end of the reporting period, there was no counterparty holding 5% or more of the Company's voting shares.

Note 2: The payables aged over 1 year mainly represent outstanding payables for purchases of raw materials and construction projects.

18. 預收款項

預收款項按賬齡列示如下

18. Receipts in advance

Aging analysis

項目	Item	期末餘額		年初餘額	
		End of the period		Beginning of the period	
		金額	比例(%)	金額	比例(%)
Amount	Percentage (%)	Amount	Percentage (%)		
1年以內	Within 1 year	9,681,548.57	83.38	5,518,197.22	76.28
1至2年	1-2 years	325,475.14	2.80	1,573,558.66	21.75
2至3年	2-3 years	52,264.00	0.45	48,908.70	0.68
3年以上	Over 3 years	1,552,293.86	13.37	93,023.81	1.29
合計	Total	11,611,581.57	100.00	7,233,688.39	100.00

註：本公司預收賬款期末餘額中無預收5%(含5%)以上表決權股份的股東單位款項。

Note: At the end of the reporting period, there was no counterparty holding 5% or more of the Company's voting shares.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

19. 應付職工薪酬

19. Staff remuneration payables

項目	Item	年初餘額 Beginning of the period	本期增加額 Increase	本期減少額 Decrease	期末餘額 End of the period
一、工資、獎金、津貼和補貼	(1) Salaries, bonus, allowance and subsidies	14,030,892.78	39,328,685.37	41,653,289.10	11,706,289.05
二、職工福利費	(2) Staff welfare	21,700.00	1,537,332.40	1,527,577.10	31,455.30
三、社會保險費	(3) Social insurance	-139,037.97	10,059,688.28	9,557,054.71	363,595.60
其中：醫療保險費	Including: Medical insurance	-200.05	2,226,018.92	2,194,522.29	31,296.58
基本養老保險費	Basic pension insurance	-132,210.24	6,911,324.72	6,454,169.36	324,945.12
失業保險費	Unemployment insurance	-6,248.02	573,940.10	567,402.88	289.20
工傷保險費	Labor injury insurance		187,855.41	184,126.54	3,728.87
生育保險費	Birth insurance	-379.66	160,549.13	156,833.64	3,335.83
四、住房公積金	(4) Housing fund	127,574.00	1,706,506.20	1,695,012.20	139,068.00
五、辭退福利	(5) Compensation for dismissal	0.00	48,600.00	80,900.00	-32,300.00
六、工會經費和職工教育經費	(6) Labor union expenses and employee education expenses	5,560,597.88	756,141.50	599,223.61	5,717,515.77
七、其他	(7) Others	0	1,453,882.27	1,453,882.27	0
合計	Total	<u>19,601,726.69</u>	<u>54,890,836.02</u>	<u>56,566,938.99</u>	<u>17,925,623.72</u>

20. 應交稅費

20. Tax payable

稅種	Item	期末餘額 End of the period	年初餘額 Beginning of the period
增值稅	Value-added tax	-27,524,498.44	-23,200,180.42
營業稅	Business tax	86,567.93	117,177.94
城建稅	City construction tax	70,639.62	171,276.58
企業所得稅	Enterprise income tax	2,664,453.33	2,968,759.41
房產稅	Property tax	445,968.88	345,270.73
土地使用稅	Land use tax	134,633.25	
個人所得稅	Individual income tax	43,479.58	56,080.20
教育費附加	Educational surcharges	58,310.42	106,858.92
其他稅費	Other taxes	72,456.31	73,810.66
合計	Total	<u>-23,947,989.12</u>	<u>-19,360,945.98</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

21. 其他應付款

(1) 其他應付款按賬齡列示如下

項目	Item	期末餘額 End of the period		年初餘額 Beginning of the period	
		金額 Amount	比例(%) Percentage (%)	金額 Amount	比例(%) Percentage (%)
1年以內	Within 1 year	15,705,423.87	22.88	26,564,936.57	59.71
1至2年	1-2 years	14,824,152.44	21.61	7,387,897.45	16.61
2至3年	2-3 years	13,240,931.11	19.29	4,547,632.27	10.22
3年以上	Over 3 years	24,858,218.19	36.22	5,990,123.17	13.46
合計	Total	<u>68,628,725.61</u>	<u>100.00</u>	<u>44,490,589.46</u>	<u>100.00</u>

21. Other payables

(1) Aging analysis

(2) 金額較大的其他應付款說明

(2) Details of significant other payables

單位名稱 Name	金額 Amount	其他應付款 性質或內容 Nature
重慶冠成有色金屬加工有限公司 Chongqing Guancheng Metal Processing Co., Ltd	17,304,295.92	投標保證金 Guarantee deposits
合計 Total	<u>17,304,295.92</u>	

註：本公司其他應付款期末餘額中無應付欠持有本公司5%(含5%)以上表決權股份的股東單位款項。

Note: At the end of the reporting period, there was no counterparty holding 5% or more of the Company's voting shares.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

22. 長期借款

(1) 長期借款按分類列示如下

借款條件	Item	期末餘額 End of the period	年初餘額 Beginning of the period
保證借款	Guaranteed loan	<u>8,695,864.53</u>	8,980,918.20
合計	Total	<u>8,695,864.53</u>	<u>8,980,918.20</u>

22. Long-term borrowings

(1) Long-term borrowings categorized as follows

(2) 長期借款明細

(2) Details of long-term borrowings

貸款單位 Lender	借款起始日 Date of inception	借款終止日 Date of maturity	幣種 Currency	利率(%) Interest rate (%)	期末餘額 End of the period	
					外幣金額 Foreign currency	本幣金額 RMB
中國銀行蜀都大道支行 Bank of China Shududadao Branch	1997-2-21	2033-2-21	歐元 EUR	0.50	<u>1,079,748.75</u>	<u>8,695,864.53</u>
合計 Total					<u>1,079,748.75</u>	<u>8,695,864.53</u>

貸款單位 Lender	借款起始日 Date of inception	借款終止日 Date of maturity	幣種 Currency	利率(%) Interest rate (%)	年初餘額 Beginning of the period	
					外幣金額 Foreign currency	本幣金額 RMB
中國銀行蜀都大道支行 Bank of China Shududadao Branch	1997-2-21	2033-2-21	歐元 EUR	0.50	<u>1,079,748.75</u>	<u>8,980,918.20</u>
合計 Total					<u>1,079,748.75</u>	<u>8,980,918.20</u>

註1：長期借款系由中國普天信息產業集團公司提供擔保，擔保期間為1997年2月21日至2033年2月21日，擔保方式為連帶責任擔保。

Note 1: The long-term borrowings were guaranteed by China PUTIAN Corporation for the period from 21 February 1997 to 21 February 2033.

註2：截至2013年6月30日，本公司無已到期未償還的長期借款。

Note 2: As at 30 June 2013, there were no long-term borrowings in default.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

23. 其他非流動負債

23. Other non-current liabilities

項目	Item	期末餘額 End of the period	年初餘額 Beginning of the period
雙流土地收購補償款	Shuangliu land acquisition compensation	79,490,383.28	81,315,323.48
彎曲不敏感光纖系列(G657A/B)項目扶持資金	Supporting fund for bend-insensitive optical fiber	2,520,000.00	2,520,000.00
國際開拓基金	International development fund	302,000.00	
合計	Total	82,312,383.28	83,835,323.48

註1：根據成都市雙流縣人民政府雙府土[2008]129號文《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》及《雙流縣土地收購儲備管理辦法》，2009年3月本公司子公司成都電纜雙流熱縮製品廠與雙流縣土地儲備中心簽訂《國有出地權收購協議》同意雙流縣政府以8,720.43萬元收回位於成都市雙流縣白家鎮近都村47,767.75平方米國有土地使用權。2009年收到首期搬遷款2,000萬元，2010年收到第二筆搬遷款3,500萬元，2011年收到第三筆搬遷款1,700萬元，2012年度收到1,520.43萬元。以前年度支付相關搬遷費用327.78萬元，2012年度攤銷相關搬遷費用276.16萬元，2013年1-6月攤銷461.61萬元。

註2：根據成高經發[2010]248號文件《關於下達2010年高新區第五批企業技術改造項目計劃的通知》，本公司本年收到成都市高新區財政局彎曲不敏感光纖系列(G657A/B)項目扶持資金252萬元，該項目目前正在實施中，尚未達到預定使用狀態，2011年度計入遞延收益金額252萬元。

Note 1: Pursuant to Shuangfutu [2008] No.129 "Approval of the Acquisition of the Land, on which the Production Facilities of Shuangliu Heat Shrinkable Product are Erected, of Chengdu Telecom Cable" and "Administration of the Land Acquisition and Reserve of Shuangliu County" issued by the Chengdu Shuangliu County Government, a subsidiary of the Company, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, signed a "State Owned Land Use Rights Acquisition Agreement" with Shuangliu Land Reserve Centre in March 2009 pursuant to which the county government agreed to buy back the land use rights of a parcel of state-owned land with 47,767.75 square meters located at Jingdu Village, Baijia Town, Shuangliu County, from the subsidiary at a consideration of RMB87.2043 million. The subsidiary received the first, second and third relocation compensations of RMB20 million, RMB35 million, RMB17 million and RMB15.2043 million in 2009, 2010, 2011 and 2012 respectively. During the prior current year, The Company paid relocation expenses of RMB3.2778 million in previous years, of which RMB2.7615 million and RMB4.6161 million were amortized in 2012 and in current period respectively.

Note 2: Pursuant to Chenggaojingfa [2010] No.248 "Notice of the 2010 Technology Improvement Plan for the Fifth Batch of Enterprises of Hi-tech Zone", the Company received a supporting fund of RMB2.52 million from the Finance Bureau of Chengdu Hi-tech Zone for the bend-insensitive optical fiber project (G657A/B) in 2011. Since the project was still in progress and had not yet reached the intended level of usage, the amount of RMB2.52 million was recognised as deferred income.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

24. 股本

24. Share capital

項目	Item	年初餘額 Beginning of the period	本次變動增減(+/-) Movement during the period (+/-)				小計 Sub total	期末餘額 End of the period
			發行新股 Issue of shares	送股 Bonus shares	公積金轉股 Premium transferred to shares	其他 Others		
中國普天信息產業股份有限公司	China Potevio Company Limited	240,000,000.00					240,000,000.00	
境外上市的外資股(H股)	H share	160,000,000.00					160,000,000.00	
股份總數	Total shares	400,000,000.00					400,000,000.00	

25. 資本公積

25. Capital reserves

項目	Item	年初餘額 Beginning of the period	本期增加額	本期減少額	期末餘額 End of the period
			Increase during the period	Decrease during the period	
資本溢價	Share premium	302,343,510.57			302,343,510.57
其他資本公積	Other capital reserves	358,035,243.75		2,367,705.60	355,667,538.15
其中：(1) 原制度資本公積轉入	Including: (1) Transferred from capital reserve under original system	343,857,949.07			343,857,949.07
(2) 可供出售金融資產公允價值變動	(2) Changes in fair value of available-for-sale financial assets	9,125,110.40		2,367,705.60	6,757,404.80
(3) 被投資單位其他權益變動	(3) Other changes in the equity of the investee	73,500.00			73,500.00
(4) 其他	(4) Others	4,978,684.28			4,978,684.28
合計	Total	660,378,754.32		2,367,705.60	658,011,048.72

註：可供出售金融資產公允價值變動減少2,367,705.60元系本期公司持有的股票高新發展(SZ.000628)公允價值發生變動。

Note: During the reporting period, changes in fair value of available-for-sale financial assets, which was RMB2,367,705.60, represents the fair value changes of the stock High-tech Development (SZ.000628) held by the Company.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

26. 盈餘公積

26. Surplus reserve fund

項目	Item	年初餘額 Beginning of the period	本期增加額 Increase during the period	本期減少額 Decrease during the period	期末餘額 End of the period
法定盈餘公積	Statutory surplus reserve fund	8,726,923.61			8,726,923.61
合計	Total	8,726,923.61			8,726,923.61

27. 未分配利潤

27. Retained earnings

未分配利潤明細如下

Details of retained earnings

項目	Item	金額 Amount	提取或分配比例 Appropriation or distribution proportion
調整前上年末未分配利潤	Retained earnings brought forward before adjustment	-65,411,028.78	
前期差錯更正	Adjustments for prior period errors		
調整後年初未分配利潤	Adjusted retained earnings at beginning of the period	-65,411,028.78	
加：本期歸屬於母公司所有者的淨利潤	Add: Net profit for the period attributable to shareholders of the parent company	-29,442,011.27	
減：提取法定盈餘公積	Less: Appropriation to statutory surplus reserve fund		
提取任意盈餘公積	Appropriation to discretionary surplus reserve fund		
提取一般風險準備	Appropriation for general provision of risk		
應付普通股股利	Dividend payable to ordinary shareholders		
轉作股本的普通股股利	Transferred from dividend on ordinary shares to share capital		
其他轉入	Other transfers		
期末未分配利潤	Retained earnings at end of the period	-94,853,040.05	

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

28. 營業收入和營業成本

(1) 營業收入明細如下

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
主營業務收入	Income from principal operations	440,132,436.53	245,548,590.03
其他業務收入	Other operating income	8,774,094.31	21,429,277.15
營業收入合計	Total	448,906,530.84	266,977,867.18

28. Operating income and operating costs

(1) Analysis of operating income

(2) 營業成本明細如下

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
主營業務成本	Costs for principal operations	380,208,731.78	211,973,182.42
其他業務成本	Other operating costs	13,008,913.16	36,989,889.19
營業成本合計	Total	393,217,644.94	248,963,071.61

(2) Analysis of operating costs

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

28. 營業收入和營業成本(續)

28. Operating income and operating costs (Continued)

(3) 主營業務按產品分項列示如下

(3) Analysis of principal operations by products

產品名稱	Name of products	本期發生額		上期發生額	
		Six months ended 30 June 2013	Six months ended 30 June 2012	Six months ended 30 June 2013	Six months ended 30 June 2012
		主營業務收入	主營業務成本	主營業務收入	主營業務成本
		Income from principal operations	Costs from principal operations	Income from principal operations	Costs from principal operations
基站及基站控制器	Base station	3,715,555.55	3,572,649.56	814,116.46	759,454.59
電纜	Product cable	242,494,283.56	228,714,352.71	141,241,324.55	137,476,582.71
光纖	Optical fiber	170,404,813.19	129,198,946.94	82,267,622.30	56,193,703.61
熱縮製品	Heat shrinkable products	23,517,784.23	18,722,782.57	21,225,526.72	17,543,441.51
合計	Total	<u>440,132,436.53</u>	<u>380,208,731.78</u>	<u>245,548,590.03</u>	<u>211,973,182.42</u>

(4) 主營業務按地區分項列示如下

(4) Geographical analysis of main operations

地區名稱	Regions	本期發生額		上期發生額	
		Six months ended 30 June 2013	Six months ended 30 June 2012	Six months ended 30 June 2013	Six months ended 30 June 2012
		主營業務收入	主營業務成本	主營業務收入	主營業務成本
		Income from principal operations	Costs from principal operations	Income from principal operations	Costs from principal operations
華北	Northern China	37,709,132.41	32,517,548.89	3,341,193.60	2,374,779.65
華東	Eastern China	186,483,718.89	153,177,585.11	15,436,675.74	11,241,219.31
華南	Southern China	36,050,578.07	30,005,939.44	29,718,240.55	21,436,028.41
華中	Central China	70,496,876.71	70,599,762.86	118,883,855.92	107,585,071.40
西南	Southwestern China	90,594,388.49	77,166,002.43	76,320,761.14	67,804,032.52
西北	Northwestern China	9,840,526.68	8,912,818.72	367,964.03	261,762.44
海外	Overseas	8,957,215.28	7,829,074.33	1,479,899.05	1,270,288.69
合計	Total	<u>440,132,436.53</u>	<u>380,208,731.78</u>	<u>245,548,590.03</u>	<u>211,973,182.42</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

28. 營業收入和營業成本(續)

28. Operating income and operating costs (Continued)

(5) 本期公司前五名客戶的營業收入情況

(5) Income from the top five customers

項目	Item	營業收入 Operating revenue	佔公司全部營業收入的比例 (%) Proportion (%)
深圳市中興康訊電子有限公司	ZTE Kangxun Telecom Co., Ltd	32,461,905.49	7.23
法爾勝集團進出口公司	Fasten Group Import and Export Corporation	23,378,330.30	5.21
萊尼特種電纜(常州)有限公司	Leoni Special Cable (Changzhou) Co., Ltd	13,374,447.26	2.98
中天科技光纖有限公司	ZTT Fiber Co., Ltd.	10,773,538.46	2.40
中國移動通信集團四川有限公司	China Mobile Communications Sichuan Co., Ltd	10,661,005.71	2.37
合計	Total	<u>90,649,227.22</u>	<u>20.19</u>

29. 營業稅金及附加

29. Business tax and surcharges

項目	Item	計繳標準 Tax base	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
營業稅	Business tax	5%	255,070.84	65,583.70
城市建設稅	City construction tax	5%, 7%	527,111.16	386,607.81
教育費附加	Educational surcharges	3%	319,884.40	164,448.91
地方教育費附加	Local educational surcharges	2%	83,164.38	13,221.22
房產稅	Property tax	1.2%, 12%	0.00	150,437.34
價格調控基金	Price regulation fund	0.07%	415,261.96	
其他	Others		2,728.97	5,850.42
合計	Total		<u>1,603,221.71</u>	<u>786,149.40</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

30. 財務費用

30. Finance costs

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
利息支出	Interest expenses	4,822,515.98	1,273,590.58
減：利息收入	Less: Interest income	4,202,965.55	2,060,143.49
匯兌損失	Exchange loss	22,298.14	
減：匯兌收益	Less: Exchange gain	562,003.92	132,603.95
手續費支出	Bank charges	228,407.98	175,755.98
合計	Total	<u>308,252.63</u>	<u>-743,400.88</u>

31. 投資收益

31. Investment income

(1) 投資收益明細情況

(1) Analysis of investment income

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
成本法核算的長期股權 投資收益	Investment income from long-term equity investments measured using cost method		
權益法核算的長期股權 投資收益	Investment income from long-term equity investments measured using equity method	-6,323,958.56	-9,903,772.31
處置長期股權投資產生 的投資收益	Investment income from disposal of long-term equity investments		
銀行理財產品取得的 投資收益	Investment income from financial assets held for trading	102,529.61	
合計	Total	<u>-6,221,428.95</u>	<u>-9,903,772.31</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

31. 投資收益(續)

(2) 按權益法核算的長期股權投資收益

31. Investment income (Continued)

(2) Investment income from long-term equity investments measured using equity method

被投資單位	Investee	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
成都康寧光纜有限公司	Chengdu CCS Optical Fibre Co., Ltd	-6,487,043.53	-9,941,092.67
成都八達接插件有限公司	Chengdu Bada Connector Co., Ltd	163,084.97	37,320.36
合計	Total	<u>-6,323,958.56</u>	<u>-9,903,772.31</u>

註：2011年11月15日成都普天電纜股份有限公司將持有的成都皮克電源有限公司50%股權在重慶聯合產權交易所掛牌交易，且於2012年3月7日與受讓方簽署了《股權轉讓協議》，轉讓價款180萬元，受讓方為成都皮克電源有限管理人員。截止2013年6月30日，受讓方未支付轉讓款。公司已就此事項提起訴訟，本年度公司未取得核算對其投資收益。

Note: The Company made an open offer of the 50% equity interest in Chengdu Peak Power Sources Co, Ltd. ("Peak Power") on the Chongqing United Assets and Equity Exchange on 15 November 2011. The Company signed a "Share Transfer Agreement" at a consideration of RMB1,800,000.00 with the purchaser on 7 March 2012 and let the purchaser appoint management of Peak Power. As of 30 June 2013, the Company has not yet received any consideration. The Company has brought legal proceedings against the purchaser. The Company did not recognize any investment income.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

32. 資產減值損失

32. Impairment losses on assets

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
一、壞賬損失	1. Provision for bad debts	120,757.42	
二、存貨跌價損失	2. Diminution in value of inventories		
三、可供出售金融資產減值損失	3. Impairment loss on available-for-sale financial assets		
四、持有至到期投資減值損失	4. Impairment loss on held-to-maturity investments		
五、長期股權投資減值損失	5. Impairment loss on long-term equity investments		
六、投資性房地產減值損失	6. Impairment loss on investment properties		
七、固定資產減值損失	7. Impairment loss on fixed assets		
八、工程物資減值損失	8. Impairment loss on construction materials		
九、在建工程減值損失	9. Impairment loss on construction in progress		
十、生產性生物資產減值損失	10. Impairment loss on productive biological assets		
十一、油氣資產減值損失	11. Impairment loss on oil and gas assets		
十二、無形資產減值損失	12. Impairment loss on intangible assets		
十三、商譽減值損失	13. Impairment loss on goodwill		
合計	Total	<u>120,757.42</u>	

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

33. 營業外收入

(1) 營業外收入明細如下

項目	Item	本期發生額		上期發生額	
		金額	計入當期 非經常性 損益的金額	金額	計入當期 非經常性 損益的金額
		Amount	Amount recorded in exceptional gains or losses	Amount	Amount recorded in exceptional gains or losses
非流動資產處置 利得合計	Gain on disposal of non-current assets	188,249.93			
其中：固定資產 處置利得	Including: Gain on disposal of fixed assets	188,249.93			
無形資產處置 利得	Gain on disposal of intangible assets	0			
政府補助	Government grants	1,854,940.20			
其他	Others	5,047,003.85		3,500.00	3,500.00
合計	Total	7,090,193.98		3,500.00	3,500.00

33. Non-operating income

(1) Analysis of non-operating income

(2) 政府補助明細如下

(2) Analysis of government grants

項目	Item	本期發生額	上期發生額	說明
		Six months ended 30 June 2013	Six months ended 30 June 2012	Remark
拆遷補償款	Transfer from deferred income for compensation for Shuangliu relocation	1,854,940.20		雙府土[2008]129號 Shuangfutu [2008] No.129
合計	Total	1,854,940.20		

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

34. 營業外支出

34. Non-operating expenses

項目	Item	本期發生額 Six months ended 30 June 2013		上期發生額 Six months ended 30 June 2012	
		金額 Amount	計入當期 非經常性 損益的金額 Amount recorded in exceptional gains or losses	金額 Amount	計入當期 非經常性 損益的金額 Amount recorded in exceptional gains or losses
非流動資產處置損失合計	Loss on disposal of non-current assets	78,328.21	78,328.21	57,530.40	57,530.40
其中：固定資產處置損失	Including: Loss on disposal of fixed assets	78,328.21	78,328.21	57,530.40	57,530.40
無形資產處置損失	Loss on disposal of intangible assets				
對外捐贈	Donations	5,000.00	5,000.00		
其他	Others			20,046.84	20,046.84
合計	Total	<u>83,328.21</u>	<u>83,328.21</u>	<u>77,577.24</u>	<u>77,577.24</u>

35. 所得稅費用

35. Income tax expense

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
		按稅法及相關規定計算的 當期所得稅	Income tax expense for the year according to tax laws and related regulations
遞延所得稅調整	Adjustment of deferred tax	<u>-854,970.85</u>	
合計	Total	<u>1,400,389.76</u>	<u>2,776,690.86</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

36. 基本每股收益和稀釋每股收益的計算過程

本公司按照中國證監會《公開發行證券的公司信息披露編報規則第9號——淨資產收益率和每股收益的計算及披露(2010年修訂)》(「中國證券監督管理委員會公告[2010] 2號」)、《公開發行證券的公司信息披露解釋性公告第1號——非經常性損益(2008)》(「中國證券監督管理委員會公告[2008] 43號」)要求計算的每股收益如下：

36. Calculation of basic earnings per share and diluted earnings per share

According to "Information Disclosure and Preparation Regulations of Companies Publicly Issuing Securities No. 9 — Calculation and Disclosure of Return Rate of Net Assets and Earnings per Share (Revised in 2010)" ("China Securities Regulatory Commission Announcement [2010] No. 2"), and "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-operating Profit and Loss (2008)" ("China Securities Regulatory Commission Announcement [2008] No. 43") issued by China Securities Regulatory Commission ("CSRC"), earnings per share are calculated as follows:

項目	Item	代碼 Code	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
歸屬於公司 普通股股東的 淨利潤(I)	Net profit (after non-operating items) attributable to ordinary shareholders of the Company (I)	P0	-29,442,011.27	-49,530,572.68
扣除非經常性 損益後歸屬於 普通股股東的 淨利潤(II)	Net profit attributable to ordinary shareholders with deduction of non-operating items (II)	P0	-40,239,748.37	-49,467,598.44
期初股份總數	Total shares at the 31 December 2011	S0	400,000,000.00	400,000,000.00
報告期因公積金 轉增股本或 股票股利分配等 增加股份數	Additional shares from transfer of surplus fund or share dividends during the period	S1		

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

36. 基本每股收益和稀釋每股收益的計算過程(續)

36. Calculation of basic earnings per share and diluted earnings per share (Continued)

項目	Item	代碼 Code	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
報告期因發行新股 或債轉股等 增加股份數	Additional shares from issue of new shares or debt for equity swap	Si		
報告期因回購等 減少股份數	Reduction in shares from share repurchase during the period	Sj		
報告期縮股數	Reduction in shares from share consolidation	Sk		
報告期月份數	Number of months during the period	M0	6	6
增加股份次月起至 報告期期末的 累計月數	Number of months from the following month of the increase in shares to the 30 June 2012	Mi		
減少股份次月起至 報告期期末的 累計月數	Number of months from the following month of the decrease in shares to the 30 June 2012	Mj		
發行在外的普通股 加權平均數	Weighted average number of outstanding ordinary shares	S	400,000,000.00	400,000,000.00
基本每股收益(I)	Basic earnings per share (I)		-0.0736	-0.1238
基本每股收益(II)	Basic earnings per share (II)		-0.1006	-0.1237
調整後的歸屬於 普通股股東的 當期淨利潤(I)	Adjusted net profit for the year attributable to ordinary shareholders (I)	P1	-29,442,011.27	-49,530,572.68
調整後扣除 非經常性損益後 歸屬於普通股 股東的淨利潤(II)	Adjusted net profit (after deduction of non-operating profit and loss items) attributable to ordinary shareholders (II)	P1	-40,239,748.37	-49,467,598.44
認股權證、 股份期權、 可轉換債券等 增加的普通股 加權平均數	Increase in weighted average number of outstanding ordinary shares from warrants, share options and convertible bonds			
稀釋後的發行在外 普通股的加權 平均數	Diluted weighted average number of outstanding ordinary shares			
稀釋每股收益(I)	Diluted earnings per share (I)		-0.0736	-0.1238
稀釋每股收益(II)	Diluted earnings per share (II)		-0.1006	-0.1237

五、合併財務報表重要項目註釋(續)

36. 基本每股收益和稀釋每股收益的計算過程(續)

(1) 基本每股收益

$$\text{基本每股收益} = P0 \div S$$

$$S = S0 + S1 + Si \times Mi \div M0 - S_j \times M_j \div M0 - Sk$$

其中：P0為歸屬於公司普通股股東的淨利潤或扣除非經常性損益後歸屬於普通股股東的淨利潤；S為發行在外的普通股加權平均數；S0為期初股份總數；S1為報告期因公積金轉增股本或股票股利分配等增加股份數；Si為報告期因發行新股或債轉股等增加股份數；Sj為報告期因回購等減少股份數；Sk為報告期縮股數；M0報告期月份數；Mi為增加股份次月起至報告期期末的累計月數；Mj為減少股份次月起至報告期期末的累計月數。

V. Notes to major items of consolidated financial statements (Continued)

36. Calculation of basic earnings per share and diluted earnings per share (Continued)

(1) Basic earnings per share

$$\text{Basic earnings per share} = P0 \div S$$

$$S = S0 + S1 + Si \times Mi \div M0 - S_j \times M_j \div M0 - Sk$$

Including: "P0" represents net profit or loss after non-operating items attributable to ordinary shareholders of the Company; "S" represents the weighted average number of outstanding ordinary shares; "S0" represents total number of shares at the 31 December 2011; "S1" represents additional shares from transfer of surplus fund or share dividends during the period; "Si" represents additional shares from issue of new shares or debt for equity swap during the period; "Sj" represents the reduction in shares from share repurchase during the period; "Sk" represents the reduction in shares from share consolidation during the period; "M0" represents the number of months during the period; "Mi" represents the number of months from the month following the increase in shares to the 30 June 2013; "Mj" represents the number of months from the month following the decrease in shares to the 30 June 2013.

五、合併財務報表重要項目註釋(續)

36. 基本每股收益和稀釋每股收益的計算過程(續)

(2) 稀釋每股收益

稀釋 每股 收益 = $P1 / (S0 + S1 + Si \times Mi \div M0 - Sj \times Mj \div M0 - Sk + \text{認股權證、股份期權、可轉換債券等增加的普通股加權平均數})$

其中，P1為歸屬於公司普通股股東的淨利潤或扣除非經常性損益後歸屬於公司普通股股東的淨利潤，並考慮稀釋性潛在普通股對其影響，按《企業會計準則》及有關規定進行調整。公司在計算稀釋每股收益時，考慮所有稀釋性潛在普通股對歸屬於公司普通股股東的淨利潤或扣除非經常性損益後歸屬於公司普通股股東的淨利潤和加權平均股數的影響，按照其稀釋程度從大到小的順序計入稀釋每股收益，直至稀釋每股收益達到最小值。

V. Notes to major items of consolidated financial statements (Continued)

36. Calculation of basic earnings per share and diluted earnings per share (Continued)

(2) Diluted earnings per share

Diluted earnings per share = $P1 / (S0 + S1 + Si \times Mi \div M0 - Sj \times Mj \div M0 - Sk + \text{Increase in weighted average number of outstanding ordinary shares from warrants, share options and convertible bonds})$.

Where P1 is the net profit or loss after nonoperating items attributable to ordinary shareholders of the Company, of which the effect from dilutive potential ordinary shares has been adjusted in accordance with Accounting Standards for Business Enterprises and the relevant regulations. When calculating the diluted earnings, the Company has taken into account all the effect from dilutive potential ordinary shares on the net profit or loss after non-operating items attributable to ordinary shareholders of the Company and the weighted average number of outstanding shares, and included the effect of each dilutive potential ordinary shares according to the magnitude of their impact in an ascending order until the lowest dilutive earnings per share is obtained.

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

37. 其他綜合收益

37. Other comprehensive income

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
1.	可供出售金融資產產生的利得(或損失)金額		
	減：可供出售金融資產產生的所得稅影響		
	前期計入其他綜合收益當期轉入損益的淨額		
	1. Gain or loss from available-for-sale financial assets	-2,785,536.00	-1,644,240.00
	Less: Available-for-sale financial assets' affect on income tax	417,830.40	246,636.00
	Net amount carried forward into profit and loss in six months ended 30 June 2012, which was recognized as other comprehensive income in previous years		
小計	Subtotal	-2,367,705.60	-1,397,604.00
2.	按照權益法核算的在被投資單位其他綜合收益中所享有的份額		
	減：按照權益法核算的在被投資單位其他綜合收益中所享有的份額產生的所得稅影響		
	前期計入其他綜合收益當期轉入損益的淨額		
	2. Share of other comprehensive income of investees using equity method		
	Less: Tax effect of share of other comprehensive income of investee using equity method		
	Net amount of previously recognized other comprehensive income transferred to profit or loss in current period		
小計	Subtotal		

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

37. 其他綜合收益(續)

37. Other comprehensive income (Continued)

項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012
3.	現金流量套期工具產生的利得(或損失)金額 減：現金流量套期工具產生的所得稅影響 前期計入其他綜合收益當期轉入損益的淨額 轉為被套期項目初始確認金額的調整	3. Profit (loss) from cash flow hedge forward contracts Less: Tax effect of cash flow hedge forward contracts Net amount of previously recognized other comprehensive income transferred to profit or loss in current period Adjustment on initial recognition upon transfer to hedged items	
小計	Subtotal		
4.	外幣財務報表折算差額 減：處置境外經營當期轉入損益的淨額	4. Exchange difference arising from translations of financial statements denominated in foreign currency Less: Transfer to profit or loss of the six months ended 30 June 2013 upon disposal of foreign operations	
小計	Subtotal		
5.	其他 減：由其他計入其他綜合收益產生的所得稅影響 前期其他計入其他綜合收益當期轉入損益的淨額	5. Others Less: Tax effect of other items recognized in other comprehensive income Net amount of previously recognized other comprehensive income transferred to profit or loss in current period	
小計	Subtotal		
合計	Total	-2,367,705.60	-1,397,604.00

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

38. 現金流量表項目註釋

(1) 收到的其他與經營活動有關的現金

38. Notes to cash flow statement

(1) Cash received from other items relating to operating activities

項目	Item	本期金額 Six months ended 30 June 2013	上期金額 Six months ended 30 June 2012
收到的除稅費返還外的 其他政府補助收入	Grants from government other than tax refund		15,204,300.00
經營出租固定資產 (投資性房地產)收到 的現金	Cash from leasing of fixed assets (investment properties)	3,349,193.08	
利息收入	Interest income	2,861,076.31	2,060,143.49
其他	Others	16,918.17	16,344,597.95
經營出租固定資產 (投資性房地產)收到 的現金	Cash from leasing of fixed assets (investment properties)		137,275.20
合計	Total	<u>6,227,187.56</u>	<u>33,746,316.64</u>

(2) 支付的其他與經營活動有關的現金

(2) Cash paid for other items relating to operating activities

項目	Item	本期金額 Six months ended 30 June 2013	上期金額 Six months ended 30 June 2012
付現的管理費用	Administration expenses paid by cash	10,861,732.86	10,233,014.75
付現的銷售費用	Selling expenses paid by cash	11,127,298.69	14,193,214.48
財務費用中的手續費	Bank charges included in finance costs	228,630.25	182,284.96
其他	Others	36,655,611.72	10,729,553.66
合計	Total	<u>58,873,273.52</u>	<u>35,338,067.85</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

39. 現金流量表補充資料

(1) 現金流量表補充資料

39. Supplementary information of cash flow statement

(1) Supplementary information of cash flow statement

項目	Item	本期金額 Six months ended 30 June 2013	上期金額 Six months ended 30 June 2012
1、 將淨利潤調節為經營活動 現金流量：	1. Net profit adjusted to cash flows from operating activities:		
淨利潤	Net profit	-18,798,680.71	-44,585,201.40
加： 資產減值準備	Add: Provision for impairment on assets	120,757.42	
固定資產折舊、 油氣資產折耗、 生產性生物資 產折舊	Depreciation of fixed assets, oil and gas assets and productive biological assets	27,694,238.54	15,865,944.40
無形資產攤銷	Amortization of intangible assets	968,873.21	557,207.28
長期待攤費用攤銷	Amortization of long-term prepaid expenses		
處置固定資產、 無形資產和其他 長期資產的損失 (收益以「-」號 填列)	Loss on disposal of fixed assets, intangible assets and other long-lived assets ("—" represents gain)	-108,921.72	57,530.40
固定資產報廢損失 (收益以「-」號 填列)	Loss on fixed assets written off ("—" represents gain)		
公允價值變動損失 (收益以「-」號 填列)	Loss from changes in fair value ("—" represents gain)		
財務費用 (收益以「-」號 填列)	Finance costs ("—" represents gain)	4,822,515.98	1,515,575.58
投資損失 (收益以「-」號 填列)	Investment loss ("—" represents gain)	6,221,428.95	9,903,772.31

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

39. 現金流量表補充資料(續)

39. Supplementary information of cash flow statement (Continued)

(1) 現金流量表補充資料(續)

(1) Supplementary information of cash flow statement (Continued)

項目	Item	本期金額 Six months ended 30 June 2013	上期金額 Six months ended 30 June 2012	
	遞延所得稅資產減少 (增加以「-」號填 列)	Decrease in deferred tax assets ("-" represents gain)	-854,970.85	-
	遞延所得稅負債增加 (減少以「-」號填 列)	Increase in deferred tax liabilities ("-" represents gain)	-417,830.40	-246,636.00
	存貨的減少 (增加以「-」號填 列)	Decrease in inventories ("-" represents gain)	-144,069.67	21,207,937.16
	經營性應收項目的 減少(增加以「-」 號填列)	Decrease in operating receivables ("-" represents gain)	-86,824,432.20	-7,748,567.69
	經營性應付項目的 增加(減少以「-」 號填列)	Increase in operating payables ("-" represents gain)	-8,322,088.44	21,461,854.81
	其他	Others		
	經營活動產生的現金 流量淨額	Net cash flows from operating activities	-75,643,179.89	17,989,416.85
2、	不涉及現金收支的重大 投資和籌資活動： 債務轉為資本 一年內到期的可轉換 公司債券 融資租入固定資產	2. Significant non-cash investing and financing activities: Conversion of debts to capital Convertible bonds due within one year Fixed assets acquired under finance leases		
3、	現金及現金等價物淨變動 情況： 現金的期末餘額 減： 現金的期初餘額 加： 現金等價物的期末 餘額 減： 現金等價物的期初 餘額 現金及現金等價物 淨增加額	3. Changes in cash and cash equivalents Ending balance of cash Less: Beginning balance of cash Add: Ending balance of cash equivalents Less: Beginning balance of cash equivalents Net increase in cash and cash equivalents	226,127,753.50 361,108,240.11	250,378,190.98 242,284,772.64
			<u>-134,980,486.61</u>	<u>8,093,418.34</u>

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

39. 現金流量表補充資料(續)

39. Supplementary information of cash flow statement (Continued)

(2) 當期取得或處置子公司及其他營業單位的相關情況

(2) Information for subsidiaries and other operating entities acquired or disposed of in current year

項目	Item	本期金額 Six months ended 30 June 2013	上期金額 Six months ended 30 June 2012
一、處置子公司及其他營業單位的有關信息：	1. Information for subsidiaries and other operating entities disposed of:		
1、處置子公司及其他營業單位的價格	(1) Consideration for disposals of subsidiaries and other entities		18,200,000.00
2、處置子公司及其他營業單位收到的現金和現金等價物	(2) Cash or cash equivalents received for disposals of subsidiaries and other entities		18,200,000.00
減：子公司及其他營業單位持有的現金和現金等價物	Less: Cash or cash equivalents held by subsidiaries and other entities disposed of		
3、處置子公司及其他營業單位收到的現金淨額	(3) Net cash received for disposals of subsidiaries and other entities		18,200,000.00

五、合併財務報表重要項目註釋(續)

V. Notes to major items of consolidated financial statements (Continued)

39. 現金流量表補充資料(續)

39. Supplementary information of cash flow statement (Continued)

(3) 現金及現金等價物

(3) Cash and cash equivalents

項目	Item	本期金額 Six months ended 30 June 2013	上期金額 Six months ended 30 June 2012
一、現金	1. Cash	226,127,753.50	219,904,310.13
其中：庫存現金	Including: Cash on hand	299,206.89	137,650.93
可隨時用於支付的 銀行存款	Bank deposits available for payment at any time	215,865,975.40	211,443,705.81
可隨時用於支付的 其他貨幣資金	Other monetary funds available for payment at any time	9,962,571.21	8,322,953.39
二、現金等價物	2. Cash equivalents		
其中：三個月內到期的 債券投資	Including: Bonds investments with original maturity less than three months		
三、期末現金及現金等價物 餘額	3. Cash and cash equivalents at end of the year	<u>226,127,753.50</u>	<u>219,904,310.13</u>

六、關聯方及關聯交易

VI. Related parties and related party transactions

1. 本企業的母公司情況

1. Parent company

母公司名稱 Name of parent company	關聯關係 Relationship	企業類型 Type of legal entity	註冊地 Place of establishment	法人代表 Legal representative	業務性質 Principal activities	註冊資本 (萬元) Registered Capital (million)	母公司對本企業的持股比例 (%) Equity interest in the Company (%)	母公司對本企業的表決權比例 (%) Voting share in the Company (%)	本企業最終控制方 Ultimate controller	組織機構代碼 Code of entity
中國普天信息產業股份有限公司	母公司	股份公司	北京	邢偉	通信製造	190,000.00	60.00	60.00	中國普天信息產業集團公司	10000157X
China Potevio Company Limited	Parent company	Company with shares	Beijing	Xingwei	Manufacturing of telecommunication products	1,900.00	60.00	60.00	China PUTIAN Corporation	10000157X

2. 本企業的子公司的情况

詳見附註四、子公司的情况。

2. Subsidiaries

Please refer to Note IV, Details of subsidiaries.

3. 本企業的合營和聯營企業情况

詳見附註五、8對合營企業和聯營企業投資情况。

3. Joint ventures and associates

Please refer to Note V. 8, Investments in jointly controlled entities and associates.

4. 本企業的其他關聯方情况

4. Other related parties

其他關聯方名稱 Name	其他關聯方與本公司關係 Relationship with the Company
南京普天通信股份有限公司 Nanjing PUTIAN Communication Co., Ltd.	受同一母公司控制 Controlled by the same parent company
南京普天天紀樓宇智能公司 Nanjing PUTIAN Tianji Intelligent Building Co., Ltd.	受同一母公司控制 Controlled by the same parent company
中國普天信息產業股份成都有限公司 China Potevio Information Industry Chengdu Co., Ltd.	受同一母公司控制 Controlled by the same parent company

六、關聯方及關聯交易(續)

5. 關聯交易情況

- (1) 採購商品、接受勞務的關聯交易

關聯方名稱 Name of related party	關聯交易內容 Details of transaction	關聯交易定價 方式及決策程序 Pricing and decision policies for related party transaction	本期發生額 Six months ended 30 June 2013	
			金額 Amount	佔同類交易 金額的比例(%) Percentage to total similar transactions (%)
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd	採購、接受勞務 Purchase of goods and services	市價 Market price	11,252,704.33	5.77
合計 Total			<u>11,252,704.33</u>	<u>5.77</u>

VI. Related parties and related party transactions (Continued)

5. Related party transactions

- (1) Purchases of goods and services from related parties

關聯方名稱 Name of related party	關聯交易內容 Details of transaction	關聯交易定價 方式及決策程序 Pricing and decision policies for related party transaction	上期發生額 Six months ended 30 June 2012	
			金額 Amount	佔同類交易 金額的比例(%) Percentage to total similar transactions (%)
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd	採購商品 Purchase of goods	市價 Market price	69,780,811.98	21.71
成都康寧光纜有限公司 Chengdu CCS Fiber Cable Co., Ltd	採購商品 Purchase of goods	市價 Market price	1,589.74	
合計 Total			<u>69,782,401.72</u>	<u>21.71</u>

六、關聯方及關聯交易(續)

5. 關聯交易情況(續)

- (2) 出售商品、提供勞務的關聯交易

VI. Related parties and related party transactions (Continued)

5. Related party transactions (Continued)

- (2) Related party transactions relating to sales of goods and rendering of services

關聯方名稱 Name of related party	關聯交易內容 Details of transaction	關聯交易定價 方式及決策程序 Pricing and decision policies for related party transaction	本期發生額 Six months ended 30 June 2013	
			金額 Amount	佔同類交易 金額的比例(%) Percentage to total similar transactions (%)
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd	出售商品 Sales of goods	市價 Market price	716,823.99	0.16
成都康寧光纜有限公司 Chengdu CCS Fiber Cable Co., Ltd	出售商品 Sales of goods	市價 Market price	10,215,960.05	2.28
南京普天通信股份 有限公司 Nanjing PUTIAN Communication Co., Ltd.	出售商品 Sales of goods	市價 Market price	4,347,200.00	0.97
合計 Total			15,279,984.04	3.41

六、關聯方及關聯交易(續)

VI. Related parties and related party transactions (Continued)

5. 關聯交易情況(續)

(2) 出售商品、提供勞務的關聯交易(續)

5. Related party transactions (Continued)

(2) Related party transactions relating to sales of goods and rendering of services (Continued)

關聯方名稱 Name of related party	關聯交易內容 Details of transaction	關聯交易定價 方式及決策程序 Pricing and decision policies for related party transaction	上期發生額 Six months ended 30 June 2012	
			金額 Amount	佔同類交易 金額的比例(%) Percentage to total similar transactions (%)
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd	出售商品 Sales of goods	市價 Market price	65,734.37	0.04
成都康寧光纜有限公司 Chengdu CCS Fiber Cable Co., Ltd	出售商品 Sales of goods	市價 Market price	19,759,269.27	3.88
中國普天信息產業股份 有限公司 China Potevio Information Industry Chengdu Co., Ltd.	出售商品 Sales of goods	市價 Market price	10,701,448.38	2.1
合計 Total			<u>30,526,452.02</u>	<u>6.14</u>

(3) 關聯方資金拆借情況

(3) Borrowings with related parties

關聯方 Name of related party	拆借金額 Amount	起始日 Beginning date	到期日 Maturity Date	利息 Interest
拆出：成都八達連接插件 有限公司 Lending to Chengdu Bada Connector Co., Ltd	10,000,000.00	2013年1月1日 1 January 2013	2013年12月31日 31 December 2013	332,266.67
合計 Total	<u>10,000,000.00</u>			<u>332,266.67</u>

六、關聯方及關聯交易(續)

VI. Related parties and related party transactions (Continued)

5. 關聯交易情況(續)

(4) 關聯擔保情況

擔保方 Guarantor	被擔保方 Guarantee	擔保金額 Amount of guarantee	擔保起始日 Date of commencement	擔保到期日 Date of expiration	擔保是否 已經履行完畢 Guarantee discharged?
中國普天信息產業集團公司 China PUTIAN Corporation	成都普天電纜股份有限公司 Chengdu PUTIAN Telecommunications Cable Company Limited	1,079,748.75 歐元 €1,079,748.75	1997年2月21日 21 February 1997	2033年2月21日 21 February 2033	否 No

5. Related party transactions (Continued)

(4) Guarantee with related parties

6. 關聯方應收應付款項

(1) 公司應收關聯方款項情況如下表列示

項目名稱 Item	關聯方 Name of related party	期末餘額 30 June 2013	年初餘額 31 December 2012
應收賬款 Accounts receivables	成都康寧光纜有限公司 Chengdu CCS Optical Fiber Cable Co., Ltd	3,415,132.22	2,314,198.22
應收賬款 Accounts receivables	南京普天天紀樓宇智能公司 Nanjing PUTIAN Tianji Intelligent Building Co., Ltd	93,192.96	93,192.96
其他應收款 Other receivables	成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd	10,193,915.77	10,071,325.34
其他應收款 Other receivables	成都皮克電源有限公司 Chengdu Peak Power Sources Co., Ltd		250,662.21
應收賬款 Accounts receivables	南京普天通信股份有限公司 Nanjing PUTIAN Communication Co., Ltd.	4,347,200.00	

6. Receivables and payables of related parties

(1) Details of receivables due from related parties

六、關聯方及關聯交易(續)

6. 關聯方應收應付款項(續)

(2) 公司應付關聯方款項情況如下表列示

項目名稱 Item	關聯方 Name of related party	期末餘額 30 June 2013	年初餘額 31 December 2012
應付賬款 Accounts payables	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd	11,252,704.33	13,981,183.06
應付賬款 Accounts payables	成都康寧光纜有限公司 Chengdu CCS Optical Fibre Cable Co., Ltd		
應付賬款 Accounts payables	南京普天天紀樓宇智能公司 Nanjing PUTIAN Tianji Intelligent Building Co., Ltd	65,000.00	65,000.00

7. 董事薪酬

2013年1-6月每位董事的薪酬如下：

VI. Related parties and related party transactions (Continued)

6. Receivables and payables of related parties (Continued)

(2) Details of payables due to related party

7. Directors' remuneration

Details of the directors' remuneration for the period ended 30 June 2013 are set out below:

董事姓名 Director name	董事薪酬 Director salaries	獎金 Bonus	其它津貼 Allowance	社保 Social securities	小計 Sub-total
執行董事： 張曉成 平浩 叢惠生 陳若濂 杜新華 樊旭	Executive directors: Zhang Xiaocheng Ping Hao Cong Hui Sheng Chen Ruowei Du Xinhua Fan Xu	61,062.00 49,878.00	22,800.00 22,800.00	32,984.94 26,054.10	116,846.94 98,732.10
獨立非執行董事： 蔡思聰 吳正德(於2013年 5月16日離辭) 李元鵬	Independent non-executive directors: Choy Sze Chung, Jojo Wu Zhengde Li Yuanpeng	25,000.02 25,000.02 25,000.02			25,000.02 25,000.02 25,000.02
合計	Total	185,940.06	45,600.00	59,039.03	290,576.09

六、關聯方及關聯交易(續)

VI. Related parties and related party transactions (Continued)

7. 董事薪酬(續)

2012年1-6月每位董事的薪酬如下

7. Directors' remuneration (Continued)

Details of the directors' remuneration for the period ended 30 June 2013 are set out below:

董事姓名	Director name	董事薪酬 Director salaries	獎金 Bonus	其它津貼 Allowance	社保 Social securities	小計 Sub-total
執行董事：	Executive directors:					
張曉成	Zhang Xiaocheng					
郭愛清	Guo Aiqing	61,062.00		4,840.00	17,589.75	83,491.75
陳若濼	Chen Ruowei					
付若琳	Fu Ruolin					
蘇文宇	Su Wenyu					
江建平	Jiang Jianping					
獨立非執行董事：	Independent non-executive directors:					
蔡思聰	Choy Sze Chung, Jojo	25,000.02				25,000.02
吳正德	Wu Zhengde	25,000.02				25,000.02
李元鵬	Li Yuanpeng	25,000.02				25,000.02
合計	Total	136,062.06		4,840.00	17,589.75	158,491.81

2013年1-6月本公司薪酬最高的前五位(包括2位董事,其薪酬已列示於上表)薪酬如下:

The remuneration of the five highest paid individuals in the Group (including one Director whose remunerations has been listed in the above table) are set out below:

薪酬項目	Item	2013年1-6月 Six months ended 30 June 2013	2012年1-6月 Six months ended 30 June 2012
薪酬	Salaries	244,608.00	235,209.00
獎金	Bonus	15,265.50	
其它津貼	Allowance	60,000.00	32,940.00
社保	Social securities	106,857.14	102,634.04
合計	Total	426,730.64	370,783.04

七、或有事項

截至本期末，本公司為子公司成都中菱無線通信電纜有限公司提供銀行借款擔保金額為1,100.00萬元，其中：500萬元擔保期限2012年6月21日至2013年6月20日，擔保方式：連帶責任擔保；600萬元擔保期限2012年7月26日至2013年7月25日，擔保方式：連帶責任擔保。

八、承諾事項

無。

九、資產負債表日後事項

無。

十、其他重要事項

1、以公允價值計量的資產和負債

VII. Contingent liabilities

At 30 June 2013, the Company provided joint and several guarantee of RMB11 million for a subsidiary, Chengdu MCIL Radio Communications Co., Limited for its bank borrowing, of which RMB5 million guarantee period started from 21 June 2012 to 20 June 2013 and RMB6 million guarantee period started from 26 July 2012 to 25 July 2013.

VIII. Commitment

Nil.

IX. Events after balance sheet date

Nil.

X. Other significant events

1. Financial assets and financial liabilities are measured at fair value.

項目	Item	年初餘額 31 December 2012	本期公允價值 變動損益 Changes in fair value	計入權益的 累計公允價值 變動	本期計提 的減值 Provision for impairment	期末餘額 30 June 2013
				Accumulated changes in fair value recorded in equity		
金融資產：	Financial assets:					
1. 以公允價值計量 且其變動計入當 期損益的金融資 產(不含衍生金融 資產)	1. Financial assets measured at fair value and the changes are recognized in profit or loss for the year (excluding derivative financial assets)					
2. 衍生金融資產	2. Derivative financial assets					
3. 可供出售金融資產	3. Available-for-sale financial assets	13,463,424.00	-2,785,536.00	-2,367,705.60		10,677,888.00
金融資產小計	Subtotal of financial assets	13,463,424.00	-2,785,536.00	-2,367,705.60		10,677,888.00
投資性房地產	Investment property					
生產性生物資產	Productive biological assets					
其他	Others					
上述合計	Subtotal of the above	13,463,424.00	-2,785,536.00	-2,367,705.60		10,677,888.00
金融負債	Financial liabilities					

十、其他重要事項(續)

2、重大資產出售

2012年12月6日，公司與康寧毛里求斯有限公司簽訂關於股權轉讓的諒解備記錄，擬將公司持有的成都康寧光纜有限公司49%的股份全部轉讓，轉讓價款尚在洽談中。

十一、補充資料

1. 當期非經常性損益明細表

根據中國證監會《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益[2008]》(證監會公告[2008]43號)，本公司非經常性損益如下：

X. Other significant events (Continued)

2. Substantial disposal of assets

On 6 December 2012, the Company and CCS Mauritius Company Limited signed a Memorandum of Understanding for the proposed disposal of the Company's 49% shares in Chengdu CCS Optical Cable Co., Ltd. The consideration is still under negotiation.

XI. Supplementary information

1. Details of non-operating profit and loss items in the year

According to "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-operating Profit and Loss [2008]" (China Securities Regulatory Commission Announcement [2008] No. 43") issued by China Securities Regulatory Commission ("CSRC"), nonoperating profit and loss items are as follows:

項目 Item	金額 Amount	註釋 Note
1、非流動資產處置損益，包括已計提資產減值準備的沖銷部分		
1. Profit or loss on disposal of non-current assets, including reversal of provision for impairment on assets	109,921.72	
2、越權審批，或無正式批准文件，或偶發性的的稅收返還、減免		
2. Tax rebate or reduction without official approval documents or on an occasional basis		
3、計入當期損益的政府補助(與企業業務密切相關，按照國家統一標準定額或定量享受的政府補助除外)		
3. Government subsidies accounted for in profit or loss for the year (those closely related to the business of the entity, excluding government grants entitled according to the national standards or amounts)	1,854,940.20	
4、計入當期損益的對非金融企業收取的資金佔用費		
4. Capital occupation fee received by non-financial institutions and recognized in profit or loss for the period		

十一、補充資料(續)

XI. Supplementary information (Continued)

1. 當期非經常性損益明細表(續)

根據中國證監會《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益[2008]》(證監會公告[2008]43號)，本公司非經常性損益如下：(續)

1. Details of non-operating profit and loss items in the year (Continued)

According to "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-operating Profit and Loss [2008]" (China Securities Regulatory Commission Announcement [2008] No. 43") issued by China Securities Regulatory Commission ("CSRC"), nonoperating profit and loss items are as follows: (Continued)

項目 Item	金額 Amount	註釋 Note
5、 企業取得子公司、聯營企業及合營企業的投資成本小於取得投資時應享有被投資單位可辨認淨資產公允價值產生的收益		
5. The shortfall between investment cost received by the entity from its subsidiaries, associates and jointly controlled entities and the investment income generated from the fair value of the identifiable net assets of the investee that the entity entitles	4,572,792.51	
6、 非貨幣性資產交換損益		
6. Exchange difference from exchange of non-monetary assets		
7、 委託他人投資或管理資產的損益		
7. Profit and loss from entrusted investments or asset management		
8、 因不可抗力因素，如遭受自然災害而計提的各項資產減值準備		
8. Provision for impairment on assets due to natural disasters, etc		
9、 債務重組損益		
9. Profit or loss from debt restructuring		
10、 企業重組費用，如安置職工的支出、整合費用等		
10. Enterprise restructuring costs		
11、 交易價格顯失公允的交易產生的超過公允價值部分的損益		
11. Profit or loss calculated at the difference between transacted amounts of non-arm's length transaction and the fair value of the non-arm's length transaction		
12、 同一控制下企業合併產生的子公司期初至合併日的當期淨損益		
12. Profit or loss arising from consolidating subsidiaries under common control		

十一、補充資料(續)

XI. Supplementary information (Continued)

1. 當期非經常性損益明細表(續)

根據中國證監會《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益[2008]》(證監會公告[2008]43號),本公司非經常性損益如下:(續)

1. Details of non-operating profit and loss items in the year (Continued)

According to "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-operating Profit and Loss [2008]" (China Securities Regulatory Commission Announcement [2008] No. 43") issued by China Securities Regulatory Commission ("CSRC"), nonoperating profit and loss items are as follows: (Continued)

項目 Item	金額 Amount	註釋 Note
13、與公司正常經營業務無關的或有事項產生的損益		
13. Profit or loss arising from contingencies not related to the principal operations of the entity		
14、除同公司正常經營業務相關的有效套期保值業務外,持有交易性金融資產、交易性金融負債產生的公允價值變動損益,以及處置交易性金融資產、交易性金融負債和可供出售金融資產取得的投資收益		
14. Investment income obtained from holding transactional financial assets and transactions financial liabilities generated changes in fair values and disposal tradable financial assets and transactions financial liabilities and sellable financial assets apart with company normal operations related effective hedging business		
15、單獨進行減值測試的應收款項減值準備轉回		
15. Reversal of impairment of receivables provided by specific provision		
16、對外委託貸款取得的損益		
16. Profit and loss from entrusted loans		
17、採用公允價值模式進行後續計量的投資性房地產公允價值變動產生的損益		
17. Profit and loss arising from changes in fair value of investment property under fair value model on subsequent measurement		
18、根據稅收、會計等法律、法規的要求對當期損益進行一次性調整對當期損益的影響		
18. Profit and loss according to tax and accounting laws and regulations require a one-time adjustment of profit or loss		
19、受托經營取得的托管費收入		
19. Entrusted fee income obtained from entrusted operation		

十一、補充資料(續)

1. 當期非經常性損益明細表(續)

根據中國證監會《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益[2008]》(證監會公告[2008]43號)，本公司非經常性損益如下：(續)

XI. Supplementary information (Continued)

1. Details of non-operating profit and loss items in the year (Continued)

According to "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-operating Profit and Loss [2008]" (China Securities Regulatory Commission Announcement [2008] No. 43") issued by China Securities Regulatory Commission ("CSRC"), nonoperating profit and loss items are as follows: (Continued)

項目 Item	金額 Amount	註釋 Note
20、除上述各項之外的其他營業外收入和支出 20. Other net non-operating income/expenses other than the above items		
21、其他符合非經常性損益定義的損益項目 21. Other non-recurring profit and loss items recognized	469,211.34	
22、少數股東權益影響額 22. Effect of minority interest	556,967.35	
23、所得稅影響額 23. Effect of income tax	<u>1,051,029.87</u>	
合計 Total	<u><u>7,006,865.77</u></u>	

十一、補充資料(續)

2. 淨資產收益率和每股收益

本公司按照中國證券監督管理委員會《公開發行證券的公司信息披露編報規則第9號—淨資產收益率和每股收益的計算及披露[2010年修訂]》(中國證券監督管理委員會公告[2010]2號)、《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益》(中國證券監督管理委員會公告[2008]43號)要求計算的淨資產收益率和每股收益如下：

(1) 本年度

XI. Supplementary information (Continued)

2. Return on net assets and earnings per share

According to "Information Disclosure and Preparation Regulations of Companies Publicly Issuing Securities No. 9 — Calculation and Disclosure of Return Rate of Net Assets and Earnings per Share [Revised in 2010]" ("China Securities Regulatory Commission Announcement [2010] No. 2"), and "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-operating Profit and Loss [2008]" ("China Securities Regulatory Commission Announcement [2008] No. 43") issued by China Securities Regulatory Commission ("CSRC"), earnings per share are calculated as follows:

(1) Current period

報告期利潤 Profits during the report period	加權平均 淨資產收益率(%) Return on net weighted average assets (%)	每股收益 Earnings per share	
		基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於公司普通股股東的淨利潤 Net profits attributable to ordinary shareholders of the Company	-2.98%	-0.0736	-0.0736
扣除非經常性損益後歸屬於公司 普通股股東的淨利潤 Net profits attributable to shareholders deducted non-operating gains and losses of the Company after deducting extraordinary items	-4.07%	-0.1006	-0.1006

十一、補充資料(續)

2. 淨資產收益率和每股收益(續)

(2) 上年度

XI. Supplementary information (Continued)

2. Return on net assets and earnings per share (Continued)

(2) Period

報告期利潤 Profits during the report period	加權平均 淨資產收益率 (%) Return on net weighted average assets (%)	每股收益 Earnings per share	
		基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於公司普通股股東的淨利潤 Net profits attributable to ordinary shareholders of the Company	-4.61	-0.1238	-0.1238
扣除非經常性損益後歸屬於公司 普通股股東的淨利潤 Net profits attributable to shareholders deducted non-operating gains and losses of the Company after deducting extraordinary items	-4.60	-0.1237	-0.1237

十一、補充資料(續)

XI. Supplementary information (Continued)

3. 公司主要會計報表項目的異常情況及原因的說明

財務報表數據變動幅度達30%(含30%)以上,且佔公司報表日資產總額5%(含5%)或報告期利潤總額10%(含10%)以上項目分析:

(1) 合併資產負債表

報表項目	Item	期末餘額 30 June 2013	年初餘額 31 December 2012	變動金額 Changes in amount	變動幅度(%) Percentage (%)	註釋 Note
應收賬款	Accounts receivables	287,698,256.73	100,375,592.35	187,322,664.38	186.62	註1 Note 1
存貨	Inventories	307,097,447.61	209,386,655.70	97,710,791.91	46.67	註2 Note 2
在建工程	Construction in progress	113,348,737.45	11,523,787.59	101,824,949.86	883.61	註3 Note 3
短期借款	Short-term loans	186,000,000.00	11,000,000.00	175,000,000.00	1,590.91	註4 Note 4
應付賬款	Accounts payables	194,885,175.13	66,971,873.01	127,913,302.12	191.00	註5 Note 5
未分配利潤	Retained profits	-94,854,040.05	-65,411,028.78	-29,443,011.27	45.01	註6 Note 6

註1: 應收賬款本期較上年末增幅186.62%,主要原因為公司本期新增子公司應收賬款期末餘額較多所致。

註2: 存貨本期較上年末增幅46.67%,主要原因為公司本期新增子公司存貨期末餘額較多所致。

註3: 在建工程本期較上年末增幅883.61%,主要原因為公司本期新增子公司在建工程期末餘額較多所致。

註4: 短期借款本期較上年末增幅1,590.91%,主要原因為公司本期新增子公司短期借款期末餘額較多所致。

註5: 應付賬款本期較上年末增幅191.00%,主要原因為公司本期新增子公司應付賬款期末餘額較多所致。

註6: 未分配利潤本期較上年末虧損增幅45.01%,主要原因為公司本期新增子公司未分配利潤期末餘額較多所致。

3. Analysis of the abnormal items of the financial statements

The analysis of the financial figures with changes more than 30% (including 30%) and represents more than 5% (including 5%) of the total assets or 10% (including 10%) of the net profit for the year is set out below:

(1) Consolidated balance sheet

Note 1: As at end of the period, accounts receivables increased by 186.62% as compared to beginning of the period. It was mainly due to the increase in accounts receivables from newly acquired subsidiary.

Note 2: As at end of the period, inventories increased by 46.67% as compared to beginning of the period. It was mainly due to the increase in inventories from newly acquired subsidiary.

Note 3: As at end of the period, short-term loans increased by 883.61% as compared to beginning of the period. It was mainly due to the increase in construction in progress from newly acquired subsidiary.

Note 4: As at end of the period, construction in progress increased by 1,590.91% as compared to beginning of the period. It was mainly due to the increase in construction in progress from newly acquired subsidiary.

Note 5: As at end of the period, accounts payables increased by 191.00% as compared to beginning of the period. It was mainly due to the increase in accounts payables from newly acquired subsidiary.

Note 6: As at end of the period, retained profits increased by 45.01% as compared to beginning of the period. It was mainly due to the increase in retained profits from newly acquired subsidiary.

十一、補充資料(續)

3. 公司主要會計報表項目的異常情況及原因的說明(續)
(2) 合併利潤表

XI. Supplementary information (Continued)

3. Analysis of the abnormal items of the financial statements (Continued)
(2) Consolidated income statement

報表項目	Item	本期發生額 Six months ended 30 June 2013	上期發生額 Six months ended 30 June 2012	變動金額 Changes in amount	變動幅度(%) Percentage (%)	註釋 Note
銷售費用	Selling expenses	20,361,098.04	32,613,638.73	-12,252,540.69	-37.57	註1 Note 1

註1：銷售費用本期發生額較上年同期減幅為37.57%，主要是因為本期銷售收入下降所致。

Note 1: Selling expenses in current year decreased by 37.57% as compared to prior period. It was mainly due to Decrease in sales in current period.

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