

# Potevio 中国普天

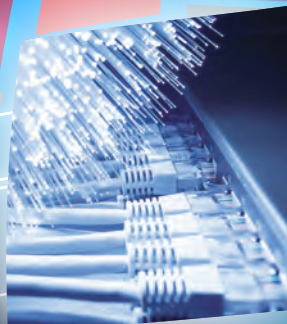
成都普天電纜股份有限公司

(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



# 2017

中期業績報告  
Interim Report

## 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信電纜、光纖及鋁桿。

於本期間，本集團共實現營業額為人民幣394,977,968.86元，與去年同期比較約下降35.77%。

於本期間，銅纜、光纜、光纖、鋁桿及相關產品的銷售額為人民幣301,719,848.76元，較去年同期比較約下降49.49%。本公司的主要附屬公司成都中住光纖有限公司光纖的銷售額為人民幣175,657,652.50元，較去年同期比較增加47.63%；成都中菱無線通信電纜有限公司饋線及其他產品的銷售額為人民幣30,370,379.41元，較去年同期比較增加71.56%；重慶普泰峰鋁業有限公司鋁桿的銷售額為人民幣81,513,061.68元，較去年同期比較約上升1,282.07%。

主營業務減少的主要原因是2016年12月2日本公司轉讓普天法爾勝光通信有限公司22.5%股權，2016年12月開始該公司不再納入合併範圍。

## 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 fibers and aluminum rods.

During the Period, the Group recorded a turnover of RMB394,977,968.86, representing a decrease of approximately 35.77% as compared to the corresponding period last year.

During the Period, sales of copper cables, optical cables, optical fibers, aluminum rods and related products amounted to RMB301,719,848.76, representing a decrease of approximately 49.49% as compared to the corresponding period last year. Sales of optical fibers by Chengdu SEI Optical Fiber Co., Ltd., a principal subsidiary of the Company, amounted to RMB175,657,652.50, representing an increase of 47.63% as compared to the corresponding period last year. Sales of wire feed cables and other products by Chengdu Zhongling Radio Communications Co., Ltd. amounted to RMB30,370,379.41, representing an increase of 71.56% as compared to the corresponding period last year. Sales of aluminum rods by Chongqing Putaifeng Aluminium Co., Ltd. amounted to RMB81,513,061.68, representing an increase of approximately 1,282.07% as compared to the corresponding period last year.

The decline in principal businesses was mainly due to the discontinuation of the consolidation of Putian Fastern Cable Telecommunication Co., Ltd. (普天法爾勝光通信有限公司) from December 2016 as the Company has already transferred its 22.5% equity interest in the aforesaid company on 2 December 2016.



## (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需求，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：

於二零一七年上半年，本公司堅持「創新、集成、資本」的指導原則，加強戰略指導，強化市場協同與資源共享，優化重點項目運作，推動產業發展，開展管理創新來推進管理提升及不斷提高專業化、標準化管理能力來保障生產經營持續健康發展。

### 1. 進行《問題清單》梳理工作來推動公司提質增效及改革發展。

按照監事會要求，本公司從2月起進行了包含貫徹落實黨中央、國務院重大決策，以及國資委工作部署、企業經營管理、企業黨建三大類《問題清單》的梳理。按照監事會「即知即改，立行立改」要求，本公司成立了創新營運、「兩金」壓降、成本管理、質量管理、人力資源管理、信息化及治理虧損企業、低效無效資產處置八個重點問題整改小組，針對各問題立行立改開展整改工作。

## (II) Review of principal operations

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

In the first half of 2017, to pursue the principles of “innovation, integration and capital management”, the Company strived for efficient implementation of business strategies, better market synergy effects and effective sharing of resources. Operation of major projects was refined to boost business development. The Company applied new concepts to improve its management. Continuous efforts were made to enhance its professional and standardized management ability to ensure the sustainable and healthy development of its production and operation.

### 1. Preparing the list of issues to enhance the quality and efficiency as well as reform and development of the Company.

As required by the Supervisory Committee, the Company has prepared the list of issues since February, which comprised the implementation of the major decisions of the Central Committee of the Communist Party of China and the State Council as well as the three major categories consisting of work planning of the SASAC, corporate operation and management and corporate Party construction. Pursuant to the requirement of “taking actions immediately after notice and making prompt rectifications”, the Company set up rectification groups with respect to eight major issues, namely innovative operation, reducing the “Two Funds”, cost management, quality management, human resources management, informatization and loss-making enterprises governance, disposal of inefficient and ineffective assets, in order to carry out rectification measures immediately with respect to the issues.

## 2. 繼續推進信息化全覆蓋，提高信息化水平。

將子公司網絡納入本公司網絡成為區域網，直接訪問本部各個信息系統。再者，公司進行了決策系統部署、調試及培訓。本公司繼續完善功能模塊、修改和新增7個OA流程，對系統進行即時維護。

## 3. 加大「兩金」壓降工作，落實「兩金」壓降責任。

本公司成立了「兩金」壓降專項小組及於3月召開了「兩金壓降」落實工作啟動會議，各單位梳理「兩金」數據並制訂「兩金」壓降措施。本公司從5月開始對「兩金」進行清理，修訂了《應收賬款管理制度》及於每月核對應收賬款回款情況。

## 4. 加快銷售平台建設，拓展市場規模。

本公司以「共享」理念，拓展市場規模。通過加快銷售平台建設本公司促使各產業充分共享公司營銷平台及促進普天產品在成都及西南市場上取得更大的市場份額。本公司加強了銷售中心員工隊伍建設及根據公司產品結構的變化，加強業務培訓以適應新業務及新市場的要求。本公司亦對業務進行風險管控，對簽訂合同的發貨根據合同內容進行審核及對未簽訂合同的發貨，按照各事業部審批的信用額度進行審核。

## 2. Further promoting full coverage of informatization to enhance the level of informatization.

The Company included the network of its subsidiaries into the network of the Company to form a local area network which can access the information systems of the headquarters. Planning, debugging and training on the decision-making system were conducted. The Company further enhanced its function modules and modified and added seven OA procedures to timely carry out maintenance to the systems.

## 3. Putting more efforts in reducing the "Two Funds" and designating the responsibilities of reducing the "Two Funds".

The Company set up a special group for reducing the "Two Funds". A meeting was convened in March to initiate the reduction in the "Two Funds". The departments prepared the data of the "Two Funds" and formulated measures to reduce the "Two Funds". The Company started to reduce the "Two Funds" in May. The Company also made amendments to the Accounts Receivable Management System and verified the status of collecting accounts receivable every month.

## 4. Accelerating the establishment of sales platform to expand market size.

The Company expanded its market size based on the principle of "sharing". It accelerated the establishment of the sales platform to allow its businesses to share its marketing platform for encouraging its products to acquire larger market share in Chengdu and Southwest markets. The Company strengthened the establishment of staff teams in sales centers and enhanced training according to the changes in the product mix so as to adapt to the requirements of new businesses and new markets. The Company also carried out risk management and control on its businesses and examined and approved the deliveries according to signed contracts based on the contract details. The deliveries according to contracts not yet signed were examined and approved based on the credit limit as approved by the business departments.

## 5. 規範採購招標及加強集中採購管理

為進一步提高採購管理水平及加強集中採購管理，根據國務院國資委和中國普天對採購管理提升的相關要求，本公司成立了採購中心，與審計、監察、法務部合作。本公司編製了《集中採購管理制度》，規定了總部及控股公司的辦公用品、低值易耗品、電腦及耗材、勞保用品、財產保險及可集中採購的生產性物資等的集中採購方案。為了加強對本公司物資採購與付款環節的內部控制，堵塞採購漏洞，減少採購風險，本公司編製了《採購與付款內控制度》。

## 6. 繼續推進內控建設

為貫徹國資委及中國普天關於加強全面風險管理、狠抓內控制度建設的指示精神，本公司針對內控制度專項審計提出的問題，認真整改，並以此為契機，提升公司內控制度的管理水平。通過組織公司本部和控股公司進行了全面風險管理和內控制度的檢查，本公司修訂了一系列風險管控、內控控制規章制度，編撰、修訂並發布了《成都普天內控手冊》。

## 5. Regulating procurement and tender and strengthening centralized procurement management.

In order to further improve procurement management and strengthen centralized procurement management, pursuant to the relevant requirements of the SASAC of the State Council and China Potevio in relation to the improvement in procurement management, the Company established a procurement center which worked with the audit, supervision and legal affair department in the same office. The Centralized Procurement Management System was formulated, which provided for the centralized procurement plans of the office supplies, low-cost consumables, computers and consumables, labor protection appliance, property insurance and productive materials under centralized procurement of the headquarters and the holding companies of the Company. In order to strengthen the internal control of the procurement and payment for the Company's materials, plug loopholes in procurement and mitigate procurement risks, the Company formulated the Procurement and Payment Internal Control System.

## 6. Further promoting internal control

Adhering to the spirit in the guidance of the SASAC and China Potevio in relation to strengthening overall risk management and taking serious measures to internal control system establishment, the Company seriously took rectification measures with respect to the issues identified in the special audit on the internal control system and in turn took this opportunity to enhance its management on the internal control system. By organizing the headquarters and the holding companies of the Company to carry out a comprehensive examination on risk management and internal control system, the Company amended a series of regulations and systems in relation to risk management and internal control. It also prepared, amended and published the Chengdu Putian Internal Control Manual.



## 7. 全面實施全員業績考核

根據公司績效管理辦法以及薪酬激勵辦法等相關規定，通過平衡計分卡年度目標相關指標對公司各部門和全體員工進行了年度業績考核並兌現考核結果。同時，按照公司年度目標，結合公司戰略規劃、管理診斷和問題清單專項工作等，本公司制定部門年度、季度目標，完善業績考核工作。

## 8. 加強對關聯交易的管理

通過對《關聯交易管理制度》進行修訂，對各經營單位和公司各職能部門的職責進行了完善和規範，及訂明了處罰規定並將各單位對關聯交易職責的履行情況納入單位目標考核，上半年公司大力加強對關聯交易的管理。根據各經營單位的年度關聯交易情況，本公司組織其簽訂了《關聯交易責任書》。

## 7. Implementing performance appraisal on all employees in all aspects

Pursuant to the performance management measures, remuneration and incentive measures and other requirements of the Company, the Company carried out an annual performance appraisal on its departments and all employees based on the relevant indicators for annual targets with the use of balanced scorecards, and cashed in the appraisal results. At the same time, according to the annual target of the Company and with reference to the strategic planning, management diagnosis and special work on the list of issues, the Company formulated annual and quarterly targets for departments and enhanced performance appraisal.

## 8. Strengthening management on related party transactions

In the first half of the year, the Company strengthened its management on related party transactions by amending the Related Party Transaction Management System, enhancing and regulating the duties and responsibilities the operating units and the functional departments of the Company, specifying the regulations on penalties and including the performance of the responsibilities of related party transactions of the units into the target appraisal of such units. The Company also organized the operating units to sign the Related Party Transaction Responsibility Statement according to their related party transactions of the year.

## 9. 其他管理方面的事項

上半年公司新增3個實用新型專利申請，及通過著力進行項目申報工作來積極爭取政府獎勵。本公司持續改進QEHS管理體系及根據子公司需求，策劃和溝通質量管理體系整合。

通過加強戰略規劃研究，本公司完成了十年(2017-2026)戰略規劃編製，及三年滾動規劃的初稿。

本公司加強了安全生產檢查，進一步落實安全生產的規章制度與各項措施及不斷完善安全生產長效機制。本公司制定了新的《安全生產管理內控制度》並投入試行。每月亦會組織安全巡查。

黨群工作方面，本公司深入開展「兩學一做」學習教育來推動黨的思想政治建設常態化及制度化。通過開通「成都普天」微信公眾號，本公司進行信息推送以此實現了新舊媒體融合。

## 9. Other matters related to management

In the first half of the year, the Company obtained three patents on new utility models and strived for government incentives by reporting the projects. The Company continued to improve its QEHS management system and planned and communicated the integration of the quality management system according to the needs of its subsidiaries.

By strengthening strategic planning and research, the Company completed its ten-year (2017-2026) strategic planning preparation and the first draft of its three-year rolling plan.

The Company enhanced safety production inspections, further implemented the regulations, systems and measures regarding safety production and continued to optimize the long-term mechanism for safety production. The Company also formulated a new Safety Production Management Internal Control System and put such system into trial operation. Safety inspections were conducted every month.

With respect to Party-masses work, the Company carried out learning and education activities on "Two Studies, One Action (兩學一做)" in a deep-going way to promote the normalization and institutionalization of the ideology and politics construction of the Party. The Company opened a WeChat Official Account called "Chengdu Putian" to push notifications, which achieved the integration of new and old media.

### (三) 財務分析

於二零一七年六月三十日，本集團資產總值為人民幣1,360,369,382.18元，較去年年末的人民幣1,307,464,502.69元增加4.05%。其中非流動資產總值為人民幣484,985,298.65元，佔資產總值的35.65%，較去年年末的人民幣494,759,890.46元下降1.98%。

於二零一七年六月三十日，流動資產總值為人民幣875,384,083.53元，佔資產總值的64.35%，較去年年末的人民幣812,704,612.23元增加7.71%。本集團於本期間之經營業務現金流入為人民幣484,678,881.15元，而去年同期現金流入為人民幣618,980,716.78元。

於二零一七年六月三十日，本集團銀行結餘及現金(包括有負擔的存款)為人民幣454,401,569.34元，較去年年末的人民幣386,016,134.79元增加17.72%。

於二零一七年六月三十日，本集團負債總額為人民幣329,011,837.41元(於二零一六年十二月三十一日：人民幣289,526,046.09元)，負債對總資產比率為24.19%，較去年年末的22.14%增加2.05%。其中一年內到期銀行及其他貸款為人民幣0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7,677,795.03元、人民幣45,453,621.05元及人民幣-1,848,495.51元，較去年同期的人民幣30,030,196.36元、人民幣77,769,553.71元及人民幣1,727,742.63元，分別下降74.43%、下降41.55%及少支出人民幣3,576,238.14元。

### (III) Financial analysis

As at 30 June 2017, the Group's total assets amounted to RMB1,360,369,382.18, representing an increase of 4.05% from RMB1,307,464,502.69 as at the end of last year, of which the total non-current assets amounted to RMB484,985,298.65, accounting for 35.65% of the total assets and representing a decrease of 1.98% from RMB494,759,890.46 as at the end of last year.

As at 30 June 2017, total current assets amounted to RMB875,384,083.53, accounting for 64.35% of total assets and representing an increase of 7.71% from RMB812,704,612.23 as at the end of last year. The cash inflow from operating activities of the Group during the Period amounted to RMB484,678,881.15 while the cash inflow for the corresponding period last year was RMB618,980,716.78.

As at 30 June 2017, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB454,401,569.34, representing an increase of 17.72% from RMB386,016,134.79 as at the end of last year.

As at 30 June 2017, the Group's total liabilities amounted to RMB329,011,837.41 (as at 31 December 2016: RMB289,526,046.09). The liability-to-total-asset ratio was 24.19%, representing an increase of 2.05% as compared with 22.14% as at the end of last year. Bank and other borrowings due within one year amounted to RMB0.

During the Period, the Group did not have other fund-raising activities.

During the Period, the Group's distribution costs, administrative and other operating expenses and finance costs amounted to RMB7,677,795.03, RMB45,453,621.05 and RMB-1,848,495.51 respectively, representing a decrease of 74.43%, a decrease of 41.55% and a decline of RMB3,576,238.14 from RMB30,030,196.36, RMB77,769,553.71 and RMB1,727,742.63 respectively in the corresponding period last year.



於本期間內，本集團的平均毛利率為19.87%，較去年同期的17.75%上升2.12%。

#### 1. 資金流動性分析

於二零一七年六月三十日，本集團資金流動比率約為3.42，速動比率約為2.84。

#### 2. 財政資源分析

於二零一七年六月三十日，本集團共獲銀行短期貸款及其他短期貸款為人民幣0元。而本集團銀行存款及現金達人民幣454,401,569.34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，本集團採取嚴格及較完善的財務管理制度。在本期間內，沒有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。

本集團今後會加強對資金的調度和管理，為確保生產經營正常運作的情況下，最大限度地發揮資金的作用。

#### 4. 或有負債

於二零一七年六月三十日，本集團並無或有負債(二零一六年十二月三十一日：無)。

During the Period, the average gross profit margin of the Group was 19.87%, representing an increase of 2.12% from 17.75% in the corresponding period last year.

#### 1. Analysis of liquidity

As at 30 June 2017, the Group's current ratio and quick ratio were approximately 3.42 and 2.84 respectively.

#### 2. Analysis of financial resources

As at 30 June 2017, the Group's short-term bank loans and other loans amounted to RMB0. As the Group's bank deposits and cash amounted to RMB454,401,569.34, the Group has smaller exposure to 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 utilization 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 repayment 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 they can be fully utilized under normal production and operation.

#### 4. Contingent liabilities

As at 30 June 2017, the Group had no contingent liabilities (31 December 2016: Nil).

#### (四) 業務展望

下半年本公司將圍繞「五大理念」和「五大任務」，深化改革創新，增強發展動力，以「創新」理念，實現產業轉型，以「協調」理念，落實戰略目標，以「綠色」理念，優化產品結構，以「開放」理念，提升企業競爭力，及以「共享」理念，拓展市場佔有率；保障本公司健康運營，努力完成2017年目標任務。

##### 一、持續優化產業結構，加快推進轉型升級

貫徹「創新、協調、綠色、開放、共享」五大發展理念，落實「去產能、去庫存、去槓桿、降成本、補短板」五大重點任務，深化改革創新，加快結構調整及推進轉型升級。

根據公司戰略發展規劃，鞏固三大產業板塊，通過資本運作從中國普天主業相關領域發展新產業。光通信產業作為傳統優勢產業保持增長，能源傳輸纜產業加快轉型升級為支柱產業，智能電氣和其他產業在中國普天的資源平台下培育。

#### (IV) Business Outlook

In the second half of the year, centering on the “Five Major Concepts” and the “Five Major Missions”, the Company will deepen reform and innovation and enhance its development momentum. The Company aims to achieve industry transformation through the concept of “innovation”, implement strategic goals through the concept of “coordination”, optimize product portfolio through the concept of “green operation”, enhance corporate competitiveness through the concept of “mind-opening”, and expand its market share through the concept of “sharing”. The Company strives to complete the goals for 2017 while maintaining the healthy operations of the Company.

##### I. Optimizing industry structure on a continuous basis and accelerating business transformation and upgrade

Striving for the five major development concepts of “innovation, coordination, green operation, mind-opening and sharing”, the Company will implement its five major missions of “capacity reduction, inventory depletion, deleveraging, cost lowering and shoring up weak spots”, deepen reform and innovation, accelerate structure adjustment, and facilitate business transformation and upgrade.

According to its strategic development planning, the Company will solidify its three business segments and develop new businesses relating to the principal activities of China Putian through capital operations. The optical telecommunication business will maintain its growth as a business having traditional competitive advantages. The energy transmission cable business will accelerate its business transformation to upgrade as one of the pillars of the Company. The smart electrical equipment cable business and other businesses will be developed by making use of the resources of China Putian.

1. **鞏固光通信產業，保持增長。**

抓住國家大力發展信息產業的利好政策，緊貼光通信技術發展和應用趨勢，本公司繼續強化自主光通信產業鏈的競爭力，擴大光纖規模，優化產品結構，製造特色光纜，打牢光通信產業持續發展基石。利用毛利高的特色產品和技術下，本公司發揮區域和央企平台資源優勢，通過原市場品牌優勢，繼續在營運商市場擴大銷售規模。本公司會充分利用央企品牌、資源，抓住專網、市政、智能路網等項目建設機會，在專網、智慧城市等項目領域擴展銷售。

1. ***Strengthening optical telecommunication business to maintain growth.***

Leveraging favorable national policies for the development of information industry, and sticking to the development and application trend of optical telecommunication technology, the Company will continue to enhance its competitiveness in self-owned optical telecommunication industry chain, expand the scale of optical fiber, optimize product structure and manufacture specialized optical fiber, thus establishing a strong foundation for the sustainable development of optical telecommunication industry. Making use of the products characterized as having high gross profit, the Company will maximize its competitive edges on regional and state-owned enterprise platform. It will continue to expand the sales of optical fibers as an operator with brand advantage in local markets. The Company will also make full use of its capacity and resources as a state-owned enterprise to seize opportunities in development projects, such as the establishment of private networks of governments, municipal constructions and smart road networks, in order to expand sales in projects of government networks and smart cities.



2. 以高端電氣裝備纜為核心促進能源傳輸纜加速增長，使之成為公司支柱產業。

本公司於能源傳輸纜產業方面加快銅纜等金屬纜產品轉型，緊貼國家綜合交通網絡、清潔能源、智能電網等發展戰略，以軌道交通纜等高端電氣裝備纜為重點發展方向，拓展風電、光電、核電傳輸纜產品，開發光電複合纜等智能電網產品，增強技術和質量能力及加強持續發展的競爭力。

3. 通過整合平台資源，積極落實中國普天與成都市政府戰略合作協議及開發西南區域智能電氣業務，謀求令本公司提供整體解決方案的業務升級。

以「綠色」理念，本公司會優化產品結構。本公司亦會中國普天平台上加強本地政府戰略合作。立足於西部開發重點區域智慧城市的建設需求，本公司會推廣智能家居等電工電氣產品、LED節能照明產品。本公司亦會從中國普天引入線纜之外的智能電氣產業中拓展企業後續發展空間。

2. *Taking high-end electrical equipment cable as the Company's core products to promote the growth in energy transmission cable business as a pivotal business of the Company.*

In respect of energy transmission cable industry, the Company will accelerate the transformation of metal cable products, such as copper cables. Adhering to the national development strategy on, among other things, integrated transportation network, clean energy and smart grids, and focusing on developing high-end electrical equipment cables (such as cables for railway transportation), the Company will expand the proportion of transmission cable products using wind power, photoelectricity and nuclear energy, develop smart grid products (such as optic electric composite cables), improve its technology and product quality, and enhance its competitiveness in sustainable development.

3. *Seeking to upgrade business towards the provision of comprehensive solutions by consolidating resources, actively implementing the strategic cooperation agreement between China Putian and Chengdu Municipal Government, and developing smart electrical equipment cable business in the southwest region.*

Adhering to the concept of "green operation", the Company will optimize its product structure. The Company will strengthen the strategic cooperation with local governments through China Putian. Focusing on the needs of smart city construction in key development area of western China, the Company will promote electrical products (such as smart residence) and LED energy-saving lighting. It will also introduce the smart electrical industry in addition to the cable industry from China Putian, thus expanding the room for corporate development in the future.

## 二、深化改革創新，強化企業管理

本公司會加強集約經營和精細管理，提升管理效能和經營質量，為企業可持續發展注入活力和動力。

### 1. 推進精細管理，提升管理效能

圍繞問題清單梳理，本公司按計劃制定落實整改措施，重點抓好監事會和中國普天關注的治理虧損企業、低效及無效資產處置、加快解決歷史遺留問題、開展三降一去專項工作、加強資金集中管理、加強採購和招投標集中管理等6項重點問題。

本公司會進一步加強月度預算控制，及時對本月及累計利潤、收入、費用以及其他指標的預算執行情況進行分析，及時找出偏差原因，充分發揮預算對生產經營的指導作用。本公司亦會繼續推進「兩金」壓降工作。

## II. Deepening reform and innovation, as well as enhancing corporate management

The Company will strengthen its intensive and refined management, and improve management efficiency and operation quality, thus generating dynamic and momentum for the sustainable development of the Company.

### 1. Promoting refined management and improving management efficiency.

Based on the list of issues, the Company will manage the identified issues, and formulate and implement rectification measures as planned. The Company will implement rectification measures focusing on six key issues, i.e. enterprises with poor corporate governance as concerned by the Supervisory Committee and China Putian, inefficient and invalid asset disposal, accelerating the resolution of historical issues, commencement of specific works for “capacity reduction, inventory depletion, deleveraging and cost lowering”, strengthening of centralized fund management, and strengthening of centralized management for procurement and tendering.

The Company will further strengthen the monthly budget control by carrying out timely analysis on budget implementation in terms of monthly and cumulative profits, income, expenses and other indicators in order to promptly identify reasons for deviation, which will improve the guiding function of budgeting in production and operation. The Company will continue to facilitate its works on reducing the “Two Funds”.

通過實現在手機端上線使用信息系統相關業務及流程，本公司會優化信息系統業務流程。本公司會推進集中採購，加強採購管理及降低採購成本。本公司亦會持續完善科技創新和質量管理體系及提高新媒體運營水平。

**2. 優化資源配置及推進協同發展。**

本公司會加強戰略引導，提升產業核心競爭力。本公司會縮短管理程序，提高管理效率及把主要產業的資源重新優化配置。本公司會積極爭取政府資金資助項目，繼續根據項目進度協助完成與政府對接工作。本公司會跟隨政府政策繼續完成各項政府補貼項目申報。

The Company will optimize the business procedures of information system, thus realizing the online application of relevant businesses and procedures of information system on mobile devices. The Company will facilitate centralized procurement, strengthen procurement management, and reduce procurement costs. The Company will continue to improve technology innovation and quality management system, and enhance the operation standards of new media.

**2. *Optimizing resources allocation and facilitating synergy development.***

The Company will improve the strategic guidance and enhance its core competitiveness in the industry. It will streamline the management procedures, enhance management efficiency and reallocate resources to principal operations. The Company will actively seek government-funded projects, and continue to complete the coordination works with government based on the project progress. In compliance with government policy, the Company will continue to complete the declaration of various government subsidies.



### 3. 強化全面風險管理及加強風險管控。

本公司會強化全面風險管理去確保的合法經營本公司全流程、也包括審核重大決策、規章制度、合同。本公司會建立涵蓋項目立項包括客戶和供應商信用管理、合同動態執行跟蹤的全流程風控體系。本公司會嚴格履行合同評審程序，對重大風險事項要實行動態監控。本公司亦會強化內部審計，繼續完善及修訂公司內控手冊。

本公司會加強安全生產管理，承諾全方位及全過程做好安全工作，嚴防安全生產事故以及確保企業生產經營順利開展。

通過聚焦於關聯交易管理，本公司會承諾保證關聯交易披露事宜的合規性，及《上市規則》之遵守。本公司會要求各經營單位將下一年度的關聯交易進行預算管理，嚴格執行關聯交易審批流程並及時進行信息披露。

### 3. *Strengthening comprehensive risk management and enhancing risk control.*

The Company will strengthen its comprehensive risk management, thus realizing lawful operation at all levels, with all significant decisions, constitutional system and contracts being reviewed and approved in accordance with laws. The Company will establish the comprehensive risk management system covering project establishment, credit management of customers and suppliers, and dynamic execution and traceability of contracts. The Company will strictly perform contract assessment procedures. The Company will adopt dynamical monitoring for issues involving significant risks. The Company will strengthen its internal audit, and continue to improve and revise the internal control manual of the Company.

The Company will strengthen its safety production management. It will adhere to its safety works at all levels in order to prevent the occurrence of safety production accident and ensure smooth production and operation of the Company.

By focusing on connected transaction management, the Company will ensure disclosures are made in compliance with the regulatory requirements and that the Listing Rules is complied with. Each operating unit will be required to prepare a budget management for connected transactions for the coming year. The Company will strictly execute procedures for approval of connected transactions and disclose relevant information in a timely manner.

#### 4. 加強組織能力建設及強化人力資源管理

從員工思維、員工治理及員工能力三方面入手，本公司會運用評估、獎勵，組織架構、信息流通，配置及培訓和發展等人力資源槓桿進行組織能力的培育和建設，逐步建立及形成以利潤為導向的更加完善和科學的績效考核體系，本公司亦會加強對各級員工的業績考核工作，確保按時完成季度考核和年度考核。

#### 4. *Improving organizational capacity and strengthening human resources management*

The Company will start from three aspects, namely staff mindset, staff management and staff ability, and make use of human resources approaches including assessment, rewards, organizational structure, information flow, allocation and training and development to cultivate and develop organizational capacity. A profit-oriented performance assessment system is gradually developed to form an enhanced and scientific appraisal mechanism. Assessments of staff at all levels will also be strengthened to guarantee completion of quarterly and annual assessments in a timely manner.

### (五) 重大事項

#### 1. 委任執行董事

於二零一七年一月十三日，本公司董事會發出公告，劉韞女士獲委任為本公司執行董事及提名委員會成員，自二零一七年一月十三日起生效。

### (V) Important event

#### 1. Appointment of Executive Director

On 13 January 2017, the Board of the Company announced that Ms. Liu Yun was appointed as an executive Director and a member of the Nomination Committee of the Company with effect from 13 January 2017.

### 逾期定期存款

截至二零一七年六月三十日，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。

### OVERDUE TIME DEPOSITS

As at 30 June 2017, the Group did not have any deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

## 企業所得稅

根據四川省高新技術企業認定管理小組川高企認[2015]7號文文件，本公司被認定為高新技術企業，因而享有高新技術企業15%的所得稅優惠稅率待遇，有效期三年（二零一五年至二零一七年）。

根據四川省高新技術企業認定管理小組川高企認[2014]6號文文件，本公司的子公司成都中住光纖有限公司、成都中菱無線通信電纜有限公司均被認定為高新技術企業，享有高新技術企業15%的所得稅優惠稅率待遇，有效期三年（二零一四年至二零一六年）。本期均已按照規定提交複審，根據過往經驗，預計十月份可以通過複審。故本期仍保留按照15%的優惠稅率的所得稅。

## 資產抵押

於二零一七年六月三十日，因生產經營需求，本集團向銀行進行資產抵押貸款人民幣0元（二零一六年十二月三十一日：人民幣0元）。

## ENTERPRISE INCOME TAX

Pursuant to the document of High-tech Enterprises Recognition Committee of Sichuan Province (Chuan Gao Qi Ren [2015] No. 7), the Company was recognized as a high-tech enterprise and therefore enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2015 to 2017.

Pursuant to the document of High-tech Enterprises Recognition Committee of Sichuan Province numbered Chuan Gao Qi Ren [2014] No. 6, the Company's subsidiaries, Chengdu SEI Optical Fiber Co., Ltd. and Chengdu Zhongling Radio Communications Co., Ltd. were recognized as high-tech enterprises and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2014 to 2016. They had applied for reassessment in accordance with the requirements during the Period. Based on the past experience, it is expected they will pass the reassessment by October. Therefore, they still withheld the income tax at the preferential tax rate of 15% during the Period.

## PLEDGE OF ASSETS

As at 30 June 2017, owing to the needs for production and operation, the Group obtained loans of RMB0 from banks which were secured by the Group's assets (as at 31 December 2016: RMB0).



## 風險管理

本集團秉持風險管理原理必須符合本集團的戰略、從而推動集團戰略理念，加強風險分類識別管理以及實行風險管理日常化。本集團從事風險管理的目標是在風險和收益之間取得平衡，將風險對本集團經營業績的影響降至最低水平，使股東和其他權益投資者的利益最大化。基於該風險管理目標，本集團風險管理的基本策略是確認和分析本集團面臨的各種風險，建立適當的風險承受底線和進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍內。

### 行業競爭風險

本集團在所經營的市場均面對來自國有企業及私營企業的激烈競爭，競爭優勢逐步向有規模、有技術、產業鏈較完整等大企業集中，有「強者越強，弱者越弱」的趨勢。所以本集團積極完善戰略發展規劃。本公司充分利用央企品牌、資源，抓住專網、市政、智能路網等項目建設機會，於專網、智慧城市等項目領域擴展銷售，在細分市場開展安全、環保等特色產品銷售和品牌建設。

流動風險，是指本公司在履行以交付現金或其他金融資產的方式結算時發生資金短缺的風險。流動風險可能源於無法儘快以公允價值售出金融資產，或對方無法償還其合同債務，或提前到期的債務；或無法產生預期的現金流量。

## RISK MANAGEMENT

The Group adheres to the principle that risk management must be in line with its strategies and serve its strategic concept while strengthening the risk classification and identification management and taking risk management as daily routine. The Group's risk management targets to seek appropriate balance between risks and benefits and to mitigate the effects of risks caused on the Group's financial performance and maximize the interests of the shareholders and other equity investors. Based on such objectives, the Group's risk management policies are established to identify and analyze the risks faced by the Group, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

### Industry competition risk

The Group faces intense competition from both state-owned enterprises and private companies in the market which the Group operates. Sizeable enterprises with high technology and complete industry chain gradually possess competitive advantages, showing a trend of "the strong getting stronger and the weak getting weaker". Therefore, the Group enhanced its strategic development planning. The Company also made full use of its capacity and resources as a state-owned enterprise to seize opportunities in development projects by establishing private networks of governments, municipal constructions and smart road networks, in order to expand sales in projects of government networks and smart cities and conduct sales of its safe and environmentally friendly featured products and develop its brand in the market segments.

Liquidity risk is the risk that the Company may encounter deficiency of funds in meeting obligations associated with settlements by cash or other financial assets, which is possibly attributable to failure in selling financial assets at fair value on a timely basis, or failure in collecting liabilities from the counterparties of contracts, or early redemption of debts, or failure in achieving estimated cash flows.

為控制該項風險，本公司綜合運用票據結算、銀行借款等多種融資手段，並採取長、短期融資方式以優化融資結構，保持融資持續性與靈活性之間的平衡。本公司已從多家商業銀行取得銀行授信額度以滿足營運資金需求和資本開支。

### 外匯風險

外匯風險，是指金融工具的公允價值或未來現金流量因外匯匯率變動而發生波動的風險。本公司面臨的匯率變動的風險主要與本公司外幣貨幣性資產和負債有關。對於外幣資產和負債，如果出現短期的失衡情況，本公司會在必要時按市場匯率買賣外幣，以確保將淨風險敞口維持在可接受的水平。

### 信用風險

本集團的信用風險主要來自應收款項。本集團對持續採用信用方式交易的客戶進行信用評估。根據信用評估結果，本公司選擇與經認可的且信用良好的客戶進行交易，並對其客戶的應收款項餘額進行監控，以確保本公司不會面臨重大壞賬風險。

### 安全風險

本集團是一家製造型企業。安全風險是指發生事故的機率，而事故的一般定義是指造成人員傷亡或重大財產損失的事件。本公司在安全生產風險控制中，主要投入更多安全經費用於改善安防設施和勞動保護措施。另外，本公司會制定清單列出重大危險源頭和需重點監控的重要環境因素，完善安全培訓和安全隱患檢查及整改措施。本公司對安全隱患零容忍及承諾依法經營確保安全生產。

In order to control such risk, the Company utilized financing tools comprehensively such as notes settlement, bank borrowings, etc. and adopted long-term and short-term financing methods to optimize financing structures, and finally maintained a balance between financing sustainability and flexibility. The Company has obtained credit limit from several commercial banks to meet working capital requirements and expenditures.

### Foreign exchange risk

Foreign exchange risk is the risk arising from changes in fair value of financial instruments or future cash flows due to changes in exchange rate. The Company's foreign exchange risk relates mainly to foreign currency monetary assets and liabilities. When short-term imbalance occurs to foreign currency assets and liabilities, the Company may trade foreign currency at market exchange rate, in order to maintain the net risk exposure within an acceptable level.

### Credit risk

The Group's credit risk is primarily attributable to receivables. The Group performs credit assessment on customers who use credit settlement on a continuous basis. The Company selects credible and reputable customers based on credit assessment result, and conducts ongoing monitoring on their net receivables, in order to avoid significant risks in bad debts.

### Safety risk

The Group is a manufacturing enterprise. Safety risk is the probability of occurring accidents which causes casualties or major property damages. With respect to the risk control on production safety, the Company increases expenditure in safety spending mainly to improve safety facilities and labour protection measures. It also formulates a list of major hazard sources and key monitoring areas involving critical environmental factors and enhances safety training as well as inspection and rectification on safety hazards. It has zero tolerance to safety hazards and ensures production safety during operation according to the laws.

## 利率風險

利率風險，是指金融工具的公允價值或未來現金流量因市場利率變動而發生波動的風險。本集團面臨的市場利率變動的風險主要與本集團以浮動利率計息的借款有關。

## 人力資源風險

本集團面臨的人力資源風險主要包括富餘人員過多風險、薪酬水平偏低以及員工隊伍的不穩定性。本公司充分利用國家相關政策減少富餘人員而另外根據公司效益、規模、崗位等建立合理的薪酬體系，在員工中樹立以業績為導向的收入分配理念。本公司亦會建立後備人才培養機制，通過利用信息系統，建立後備人才庫，為員工晉升、人才選拔提供依據。

## 集團員工及酬金計劃

於二零一七年六月三十日，本集團的員工人數為998人（於二零一六年十二月三十一日：965人）。於二零一七年六月三十日，員工酬金為人民幣44,891,707.61元（二零一六年同期：人民幣87,886,349.83元，該數據包括自2016年12月起不在合併範圍的普天法爾勝光通信有限公司）。

本集團根據員工表現、經驗及當前業內慣例釐定員工薪酬。提供給予雇員之其他福利包括退休福利計劃、醫療福利計劃以及住房公積金計劃。本集團亦提供員工技術培訓。

## Interest risk

Interest risk is the risk that an enterprise may encounter fluctuations in fair value of financial instruments or future cash flows due to changes in the interest rate of the market. The Group's interest risk relates mainly to borrowings with floating interest rate.

## Human resources risk

The human resources risk of the Group mainly comprises of the risk of redundant employees, risk of low salaries and risk of team stability. In full compliance with the relevant national policies, the Company reduces the number of redundant employees. It establishes a scientific and reasonable remuneration system in respect of the efficiency, size and positions of the Company and promotes a performance-oriented ideology for income distribution among its employees. It establishes a training scheme for its reserved talents and sets up a reserved talent pool through the information system so as to provide a basis for the promotion of staff and selection of talents.

## STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2017, the Group had 998 staff members (as at 31 December 2016: 965 staff members). As at 30 June 2017, the remuneration for staff members was RMB44,891,707.61 (the corresponding period of 2016 was RMB87,886,349.83, including the amount for Putian Fasten Cable Telecommunications Company Limited, which had been deconsolidated from December 2016 onwards).

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



## 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任何送股、配股和擴股的安排，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維持於人民幣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份為240,000,000股佔已發行股本的60%，而境外已發行股份（「H股」）為160,000,000股佔已發行股本的40%。

### 2. 主要股東持股情況

於二零一七年六月三十日，本公司之最大股東為中國普天信息產業股份有限公司，持有國有法人股份為240,000,000股，佔已發行股本的60%。於二零一七年六月三十日，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155,968,999股，佔已發行股本的38.99%。

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。

## 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 offering of new shares of the Company. During the Period, there was no change in the Company's total share capital 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 nominal value of RMB1.00 each, comprising 240,000,000 domestic 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. Shareholdings of substantial shareholders

As at 30 June 2017, the largest shareholder of the Company was China Potevio Company Limited which held 240,000,000 state-owned legal person shares, representing 60% of the issued share capital of the Company. As at 30 June 2017, HKSCC Nominees Limited ("HKSCC", holding shares of the Company on behalf of various customers) held 155,968,999 H Shares, representing 38.99% 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, that 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.

據中央結算公司申明，於二零一七年六月三十日，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：

As indicated by HKSCC, as at 30 June 2017, 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:

中央結算系統參與者	CCASS participants	於二零一七年 六月三十日 末持股數 Number of Shares held as at 30 June 2017	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
香港上海滙豐銀行有限公司	The Hongkong & Shanghai Banking Corporation Limited	16,715,000	10.44%	4.18%
中國銀行(香港)有限公司	Bank of China (Hong Kong) Limited	13,474,000	8.42%	3.37%
中銀國際證券有限公司	BOCI Securities Limited	9,911,000	6.19%	2.48%

除上述披露者外，於二零一七年六月三十日，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。

Save as disclosed above, as at 30 June 2017, 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 of the Company.

### 3. 董事、監事持股情況

於二零一七年六月三十日，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」)而須知會本公司及聯交所的權益及淡倉。

### 4. 足夠之公眾持股量

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

### 5. 購買、出售或贖回本公司上市證券

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

### 6. 可兌換證券、購股權、認股權證或相關權利

本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相關權利。

## 中期股息

董事會不建議派發截至二零一七年六月三十日止六個月的中期股息(二零一六年六月三十日止六個月本公司未派發中期股息)。

### 3. Shareholdings of Directors and Supervisors

As at 30 June 2017, 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) recorded in the register as required 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 of Hong Kong Limited (the "Listing Rules").

### 4. Sufficient public float

According to public information available to the Company and to the best knowledge of each Director, the Company confirmed that a sufficient public float was maintained from the reporting period until the date of this announcement.

### 5. Purchase, sale or redeem of listed securities of the Company

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

### 6. Convertible securities, share options, warrants or relevant instruments

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

## INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2017 (no interim dividend was paid for the six months ended 30 June 2016).



## 審核委員會

目前，本公司董事會審核委員會（「審核委員會」）成員為蔡思聰先生（主席）、肖孝州先生及林祖倫先生，彼等三人均為本公司的獨立非執行董事。

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二零一七年六月三十日止六個月的未經審核中期綜合財務報表及中期業績。審核委員會認為截至二零一七年六月三十日止六個月之中期綜合財務報表及中期業績符合相關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

雖然本公司重視企業管治及致力令企業管治符合上市規則以及其他相關法規，但於2013及2014年財政年度以及2015年上半年度財政年度，本公司對於部份持續性關連交易未能及時按上市規則要求作出公告及尋求股東批准。有關持續性關連交易大部份涉及向關連人購買或銷售光纖及相關貨品。對此，本公司於本年度內採取補救措施（包括安排適時作出公告及尋求股東批准）及確保有關信息適時通報。董事會亦於本年度內努力改善本公司在信息披露及合規事宜措施。

## 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. Xiao Xiaozhou and Mr. Lin Zulun, and all of them are independent non-executive Directors of the Company.

The Audit Committee is primarily responsible for the internal control, financial review, 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 results for the six months ended 30 June 2017. The Audit Committee considers that the interim consolidated financial statements and interim results for the six months ended 30 June 2017 have complied with the requirements of relevant accounting standards and the laws and appropriate disclosures were made.

## CODE ON CORPORATE GOVERNANCE

Although the Company attached great importance to corporate governance and strived to comply with the Listing Rules and other relevant regulations, the Company failed to act according to the Listing Rules to make announcements and seek shareholders' approval for some continuing connected transactions in the financial years of 2013 and 2014 and the financial year of the first half of 2015. Most of such continuing connected transactions were related to purchase or sales of optical fibers and relevant commodities from or to connected persons. Hence, during the Year, the Company has adopted remedial measures including publishing announcement, and seeking shareholders' approval and ensuring that information was announced in a timely manner. During the Year, the Board has tried hard to improve disclosure about information and compliance matters of the Company.

本公司董事會於二零一五年十一月十二日換屆生效後，本公司獨立非執行董事及審核委員會成員之數目未能符合《上市規則》第3.10(1)條及3.21條規定之最低數目，本公司獨立非執行董事之人數佔董事會的比例亦低於《上市規則》3.10A條之規定，而薪酬與考核委員會及提名委員會之組成比例亦未能符合《上市規則》第3.25條及附錄十四《企業管治守則》之守則條文A.5.1條之規定。董事會期間一直物色適合人選，於二零一六年二月四日，林祖倫先生獲委任為獨立非執行董事及各董事委員會成員，有關空缺得以填補。

本公司將繼續努力遵守高水準之企業管治，以確保本公司更具透明度及保障股東及本公司之整體利益。除上述所披露者外，於本年度，本公司已遵守《上市規則》附錄十四《企業管治守則》的守則條文。

## 遵守標準守則

於本期間內，本公司已採納載列於上市規則附錄十的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。

Upon the change of session of the Board becoming effective on 12 November 2015, the number of independent non-executive directors and members of the Audit Committee of the Company were not in compliance with the minimum number requirements under Rules 3.10(1) and 3.21 of the Listing Rules. The proportion of independent non-executive directors in the Board fell below the minimum requirement under Rule 3.10A of the Listing Rules, and the compositions of the Remuneration and Appraisal Committee and the Nomination Committee were not in compliance with Rule 3.25 of the Listing Rules and Code Provision A.5.1 of the Corporate Governance Code set out in Appendix 14 to the Listing Rules. The Board had been seeking suitable candidates. On 4 February 2016, Mr. Lin Zulun was appointed as an independent non-executive director and a member of various Board committees to fill the relevant vacancies.

The Company will continue putting effort into complying with high standards of corporate governance so as to ensure better transparency of the Company and protection of interests of the shareholders and the Company as a whole. Save as disclosed above, the Company has complied with the code provisions set out in the Corporate Governance Code contained in Appendix 14 to the Listing Rules throughout the Year.

## COMPLIANCE WITH THE MODEL CODE

During the Period, the Company had adopted 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 report that all Directors and Supervisors have confirmed their full compliance with the Model Code during the Period.

於聯交所及本公司網站刊發中期  
業績公告及中期業績報告

此中期業績公告於聯交所網站<http://www.hkexnews.hk>及本公司網站<http://www.cdc.com.cn>刊載。

本公司2017年中期業績報告將寄發予本公司股東，並於適當時候在上述網站可供查閱。

承董事會命  
成都普天電纜股份有限公司  
張曉成  
董事長

中國 • 成都，二零一七年八月二十五日

\* 僅供識別

**PUBLICATION OF INTERIM RESULTS  
ANNOUNCEMENT AND INTERIM REPORT ON  
THE WEBSITES OF THE STOCK EXCHANGE  
AND THE COMPANY**

This interim results announcement is published on the websites of the Stock Exchange (<http://www.hkexnews.hk>) and the Company (<http://www.cdc.com.cn>).

The 2017 interim report of the Company will be dispatched to the shareholders and will be available for inspection at the above websites in due course.

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

Chengdu, the PRC, 25 August 2017

\* For identification purpose



## 合併資產負債表 — 未經審計

編製單位：成都普天電纜股份有限公司

2017年6月30日

## CONSOLIDATED BALANCE SHEET — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>流動資產：</b>	<b>Current assets:</b>			
貨幣資金	Cash and bank balances	V、(-)1	<b>454,401,569.34</b>	386,016,134.79
結算備付金	Settlement funds			
拆出資金	Loans to other banks			
以公允價值計量且其變動 計入當期損益的金融資產	Financial assets at fair value through profit or loss			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable	V、(-)2	<b>91,892,910.49</b>	102,488,405.74
應收賬款	Accounts receivable	V、(-)3	<b>92,031,521.58</b>	94,950,926.96
預付款項	Advances paid	V、(-)4	<b>35,742,526.38</b>	22,920,549.53
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 reserve receivable			
應收利息	Interest receivable			
應收股利	Dividend receivable			
其他應收款	Other receivables	V、(-)5	<b>33,251,959.93</b>	26,769,742.43
買入返售金融資產	Reverse-REPO financial assets			
存貨	Inventories	V、(-)6	<b>148,609,396.30</b>	160,106,903.80
劃分為持有待售的資產	Assets classified as held-for-sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	V、(-)7	<b>19,454,199.51</b>	19,451,948.98
<b>流動資產合計</b>	<b>Total current assets</b>		<b>875,384,083.53</b>	812,704,612.23

## 合併資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年6月30日

## CONSOLIDATED BALANCE SHEET — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>非流動資產：</b>	<b>Non-current assets:</b>			
發放委託貸款及墊款	Loans and advances paid			
可供出售金融資產	Available-for-sale financial assets	V、(-)8	4,836,237.00	7,186,275.00
持有至到期投資	Held-to-maturity investments	V、(-)9		
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	V、(-)10	127,468,684.72	123,978,116.68
投資性房地產	Investment property	V、(-)11	32,560,765.93	33,556,165.40
固定資產	Fixed assets	V、(-)12	255,676,291.97	260,511,886.18
在建工程	Construction in progress	V、(-)13	3,088,010.55	5,162,289.32
工程物資	Construction materials			
固定資產清理	Fixed assets disposal			
生產性生物資產	Biological assets			
油氣資產	Oil & gas assets			
無形資產	Intangible assets	V、(-)14	48,539,005.27	50,230,026.36
開發支出	Development expenditures			
商譽	Goodwill			
長期待攤費用	Long-term prepayments			
遞延所得稅資產	Deferred tax assets	V、(-)15	12,816,303.21	14,135,131.52
其他非流動資產	Other non-current assets			
<b>非流動資產合計</b>	<b>Total non-current assets</b>		<b>484,985,298.65</b>	494,759,890.46
<b>資產總計</b>	<b>Total assets</b>		<b>1,360,369,382.18</b>	1,307,464,502.69

## 合併資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年6月30日

## CONSOLIDATED BALANCE SHEET — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

負債和股東權益	Liabilities & Shareholders' Equity	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>流動負債：</b>	<b>Current liabilities:</b>			
短期借款	Short-term borrowings			
向中央銀行借款	Central bank loans			
吸收存款及同業存放	Absorbing deposit and interbank deposit			
拆入資金	Loans from other banks			
以公允價值計量且其變動計入當期損益的金融負債	Financial liabilities at fair value through profit or loss			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable	V、(-)16	122,318,034.54	101,691,287.30
預收款項	Advances received	V、(-)17	25,771,721.62	34,255,233.51
賣出回購金融資產款	Proceeds from sale of repurchase financial assets			
應付手續費及佣金	Handling fee and commission payable			
應付職工薪酬	Employee benefits payable	V、(-)18	52,389,099.48	45,630,134.59
應交稅費	Taxes and rates payable	V、(-)19	10,435,679.70	9,465,096.54
應付利息	Interest payable			
應付股利	Dividend payable			
其他應付款	Other payables	V、(-)20	44,929,509.72	23,410,432.55
應付分保賬款	Reinsurance accounts payable			
保險合同準備金	Provision for insurance contracts			
代理買賣證券款	Deposit for agency security transaction			
代理承銷證券款	Deposit for agency security underwriting			
劃分為持有待售的負債	Liabilities classified as held-for-sale			
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			
<b>流動負債合計</b>	<b>Total current liabilities</b>		<b>255,844,045.06</b>	214,452,184.49



## 合併資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年6月30日

## CONSOLIDATED BALANCE SHEET — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

負債和股東權益	Liabilities & Shareholders' Equity	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>非流動負債：</b>	<b>Non-current liabilities:</b>			
長期借款	Long-term borrowings	V、(-)21	7,591,405.71	7,376,797.32
應付債券	Bonds payable			
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term staff remuneration payables			
專項應付款	Special payables			
預計負債	Provisions			
遞延收益	Deferred income	V、(-)22	64,957,629.94	66,725,801.88
遞延所得稅負債	Deferred tax liabilities	V、(-)15	618,756.70	971,262.40
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total non-current liabilities</b>		<b>73,167,792.35</b>	75,073,861.60
<b>負債合計</b>	<b>Total liabilities</b>		<b>329,011,837.41</b>	289,526,046.09
<b>股東權益：</b>	<b>Shareholders' equity:</b>			
股本	Share capital	V、(-)23	400,000,000.00	400,000,000.00
其他權益工具	Other equity			
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
資本公積	Capital reserve	V、(-)24	651,400,779.83	651,400,779.83
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income	V、(-)25	3,506,287.99	5,503,820.29
專項儲備	Special reserve			
盈餘公積	Surplus reserve	V、(-)26	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve			
未分配利潤	Undistributed profit	V、(-)27	-152,688,483.81	-152,174,233.00
歸屬於母公司股東權益合計	<b>Total equity attributable to the parent company</b>		<b>910,945,507.62</b>	913,457,290.73
少數股東權益	<b>Non-controlling interest</b>		<b>120,412,037.15</b>	104,481,165.87
<b>股東權益合計</b>	<b>Total equity</b>		<b>1,031,357,544.77</b>	1,017,938,456.60
<b>負債和股東權益總計</b>	<b>Total liabilities &amp; shareholders' equity</b>		<b>1,360,369,382.18</b>	1,307,464,502.69

## 母公司資產負債表—未經審計

編製單位：成都普天電纜股份有限公司

2017年6月30日

## BALANCE SHEET OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>流動資產：</b>	<b>Current assets:</b>			
貨幣資金	Cash and bank balances		<b>225,912,405.79</b>	211,471,242.05
以公允價值計量且其變動計入當期損益的金融資產	Financial assets at fair value through profit or loss			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable		<b>47,591,334.40</b>	52,927,606.95
應收賬款	Accounts receivable	XIV、(一)1	<b>74,231,734.93</b>	69,368,191.51
預付款項	Advances paid		<b>27,729,840.54</b>	15,725,216.74
應收利息	Interest receivable			
應收股利	Dividend receivable			
其他應收款	Other receivables	XIV、(一)2	<b>58,242,781.68</b>	47,369,376.74
存貨	Inventories		<b>51,418,406.76</b>	63,110,894.22
劃分為持有待售的資產	Assets classified as held-for-sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets		<b>14,175,322.05</b>	16,243,640.05
<b>流動資產合計</b>	<b>Total current assets</b>		<b>499,301,826.15</b>	476,216,168.26

## 母公司資產負債表—未經審計 (續)

編製單位：成都普天電纜股份有限公司

2017年6月30日

## BALANCE SHEET OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>非流動資產：</b>	<b>Non-current assets:</b>			
可供出售金融資產	Available-for-sale financial assets		4,836,237.00	7,186,275.00
持有至到期投資	Held-to-maturity investments			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	XIV、(一)3	290,418,908.46	286,928,340.42
投資性房地產	Investment property		45,813,703.27	45,467,041.17
固定資產	Fixed assets		106,724,399.27	114,939,049.10
在建工程	Construction in progress		848,858.71	893,647.30
工程物資	Construction materials			
固定資產清理	Fixed assets disposal			
生產性生物資產	Biological assets			
油氣資產	Oil & gas assets			
無形資產	Intangible assets		34,206,644.45	35,732,165.56
開發支出	Development expenditures			
商譽	Goodwill			
長期待攤費用	Long-term prepayments			
遞延所得稅資產	Deferred tax assets		12,592,034.48	13,910,862.79
其他非流動資產	Other non-current assets			
<b>非流動資產合計</b>	<b>Total non-current assets</b>		<b>495,440,785.64</b>	505,057,381.34
<b>資產總計</b>	<b>Total assets</b>		<b>994,742,611.79</b>	981,273,549.60



## 母公司資產負債表—未經審計 (續)

編製單位：成都普天電纜股份有限公司

2017年6月30日

## BALANCE SHEET OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

負債和股東權益	Liabilities & Shareholders' Equity	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>流動負債：</b>	<b>Current liabilities:</b>			
短期借款	Short-term borrowings			
以公允價值計量且其變動計入當期損益的金融負債	Financial liabilities at fair value through profit or loss			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		42,971,995.28	36,916,343.01
預收款項	Advances received		4,455,364.28	3,646,795.29
應付職工薪酬	Employee benefits payable		34,113,198.02	22,455,391.83
應交稅費	Taxes and rates payable		1,405,681.15	1,199,955.95
應付利息	Interest payable			
應付股利	Dividend payable			
其他應付款	Other payables		41,857,640.07	19,965,345.87
劃分為持有待售的負債	Liabilities classified as held-for-sale			
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			
<b>流動負債合計</b>	<b>Total current liabilities</b>		<b>124,803,878.80</b>	84,183,831.95

## 母公司資產負債表—未經審計 (續)

編製單位：成都普天電纜股份有限公司

2017年6月30日

## BALANCE SHEET OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

as at 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

負債和股東權益	Liabilities & Shareholders' Equity	註釋號 Note No.	期末數 Closing balance of period	期初數 Opening balance of period
<b>非流動負債：</b>	<b>Non-current liabilities:</b>			
長期借款	Long-term borrowings		7,591,405.71	7,376,797.32
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable			
專項應付款	Special payables			
預計負債	Provisions			
遞延收益	Deferred income		400,000.00	400,000.00
遞延所得稅負債	Deferred tax liabilities		618,756.70	971,262.40
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total non-current liabilities</b>		<b>8,610,162.41</b>	8,748,059.72
<b>負債合計</b>	<b>Total liabilities</b>		<b>133,414,041.21</b>	92,931,891.67
股東權益：	Shareholders' equity:			
股本	Share capital		400,000,000.00	400,000,000.00
其他權益工具	Other equity			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		648,262,469.64	648,262,469.64
減：庫存股	Less: treasury shares			
其他綜合收益	Other comprehensive income		3,506,287.99	5,503,820.29
專項儲備	Special reserve			
盈餘公積	Surplus reserve		8,726,923.61	8,726,923.61
未分配利潤	Undistributed profit		-199,167,110.66	-174,151,555.61
<b>股東權益合計</b>	<b>Total equity</b>		<b>861,328,570.58</b>	888,341,657.93
<b>負債和股東權益總計</b>	<b>Total liabilities &amp; shareholders' equity</b>		<b>994,742,611.79</b>	981,273,549.60

## 合併利潤表 — 未經審計

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED INCOME STATEMENT — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
一、營業總收入	<b>I. Total operating revenue</b>		<b>394,977,968.86</b>	614,928,334.30
其中：營業收入	Including: Operating revenue	V、(二)1	<b>394,977,968.86</b>	614,928,334.30
利息收入	Interest proceeds			
已賺保費	Premium earned			
手續費及佣金收入	Revenue from handling charges and commission			
二、營業總成本	<b>II. Total operating cost</b>		<b>375,191,431.86</b>	620,139,786.61
其中：營業成本	Including: Operating cost	V、(二)1	<b>316,500,877.68</b>	505,750,260.75
利息支出	Interest expenses			
手續費及佣金支出	Handling charges and commission expenditures			
退保金	Surrender value			
賠付支出淨額	Net payment of insurance claims			
提取保險合同準備金淨額	Net provision of insurance reserve			
保單紅利支出	Premium bonus expenditures			
分保費用	Reinsurance expenses			
稅金及附加	Taxes & surcharges	V、(二)2	<b>4,930,426.41</b>	3,231,865.82
銷售費用	Selling expenses		<b>7,677,795.03</b>	30,030,196.36
管理費用	Administrative expenses		<b>45,453,621.05</b>	77,769,553.71
財務費用	Financial expenses	V、(二)3	<b>-1,848,495.51</b>	1,727,742.63
資產減值損失	Assets impairment loss	V、(二)4	<b>2,477,207.20</b>	1,630,167.34
加：公允價值變動收益 (損失以「-」號填列)	Add: Gains on changes of fair value (loss, expressed in negative figure)			
投資收益(損失) 以「-」號填列)	Investment income (loss, expressed in negative figure)	V、(二)5	<b>3,490,568.04</b>	143,377.80
其中：對聯營企業和 合營企業的 投資收益	Including: Investment income from associates and joint ventures		<b>3,490,568.04</b>	143,377.80
匯兌收益(損失) 以「-」號填列)	Gains on foreign exchange (loss, expressed in negative figure)			
其他收益	Other income	V、(二)6	<b>1,994,871.94</b>	



## 合併利潤表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED INCOME STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
三、營業利潤(虧損 以「-」號填列)	III. Operating profit (loss, expressed in negative figure)		25,271,976.98	-5,068,074.51
加：營業外收入	Add: Non-operating revenue	V、(二)7	99,178.83	5,950,119.60
其中：非流動資產 處置利得	Including: Gains on disposal of non-current assets		5,765.82	3,918,592.28
減：營業外支出	Less: Non-operating expenditures	V、(二)8	199,247.71	124,595.84
其中：非流動資產 處置損失	Including: Losses on disposal of non-current assets		30,992.45	43,794.28
四、利潤總額(虧損總額 以「-」號填列)	IV. Total profit (total loss, expressed in negative figure)		25,171,908.10	757,449.25
減：所得稅費用	Less: Income tax expenses	V、(二)9	9,755,287.63	7,061,314.31
五、淨利潤(淨虧損 以「-」號填列)	V. Net profit (loss, expressed in negative figure)		15,416,620.47	-6,303,865.06
歸屬於母公司股東的淨利潤	Net profit attributable to owners of parent company		-514,250.81	-12,722,761.20
少數股東損益	Non-controlling interest income		15,930,871.28	6,418,896.14
六、其他綜合收益的稅後淨額	VI. Other comprehensive income after tax	V、(二)10	-1,997,532.30	-1,778,918.25
歸屬母公司股東的 其他綜合收益的稅後淨額	Net other comprehensive income attributable to owners of the parent company		-1,997,532.30	-1,778,918.25
(一)以後不能重分類進 損益的其他綜合收益	(I) Other comprehensive income not reclassified subsequently to profit or loss			
1. 重新計量設定受 益計劃淨負債或 淨資產導致的變 動	1. Changes attributable to remeasurement on the net defined benefit liability/asset			
2. 權益法下在被投 資單位不能重分 類進損益的其他 綜合收益中所享 有的份額	2. Items attributable to investees under equity method that will not reclassified to profit or loss			

## 合併利潤表—未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED INCOME STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
(二)以後將重分類進損益的其他綜合收益	(II) Other comprehensive income to be reclassified subsequently to profit or loss			
1. 權益法下在被投資單位以後將重分類進損益的其他綜合收益中所享有的份額	1. Items attributable to investees under equity method that may be reclassified to profit or loss		-1,997,532.30	-1,778,918.25
2. 可供出售金融資產公允價值變動損益	2. Profit or loss from changes in fair value of available-for-sale financial assets		-1,997,532.30	-1,778,918.25
3. 持有至到期投資重分類為可供出售金融資產損益	3. Profit or loss from reclassification of held-to-maturity investments as available-for-sale financial assets			
4. 現金流量套期損益的有效部分	4. Profit or loss on cash flow hedging			
5. 外幣財務報表折算差額	5. Translation difference of financial statements in foreign currencies			
6. 其他	6. Others			
歸屬於少數股東的其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to non-controlling interest			
<b>七、綜合收益總額</b>	<b>VII. Total comprehensive income</b>		<b>13,419,088.17</b>	-8,082,783.31
歸屬於母公司股東的綜合收益總額	Items attributable to owners of parent company		-2,511,783.11	-14,501,679.45
歸屬於少數股東的綜合收益總額	Items attributable to non-controlling interest		15,930,871.28	6,418,896.14
<b>八、每股收益：</b>	<b>VIII. Earnings per share("EPS"):</b>	III、9		
(一) 基本每股收益(元/股)	(I) Basic EPS (RMB/share)		-0.00	-0.03
(二) 稀釋每股收益(元/股)	(II) Diluted EPS (RMB/share)		-0.00	-0.03

## 母公司利潤表 — 未經審計

編製單位：成都普天電纜股份有限公司

2017年1-6月

## INCOME STATEMENT OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
一、營業收入	I. Operating revenue	XIV、(二)1	114,213,873.24	107,604,839.91
減：營業成本	Less: Operating cost	XIV、(二)1	105,470,356.16	96,860,478.75
營業稅金及附加	Taxes & surcharges		1,994,161.57	987,838.41
銷售費用	Selling expenses		1,066,251.28	2,541,351.73
管理費用	Administrative expenses		32,995,245.13	27,883,387.91
財務費用	Financial expense		-1,180,471.29	-1,956,736.02
資產減值損失	Assets impairment loss		1,155,056.98	236,865.94
加：公允價值變動收益 (損失以「-」號填列)	Add: Gain on changes of fair value (losses, expressed in negative figures)			
投資收益(損失 以「-」號填列)	Investment income (losses, expressed in negative figures)	XIV、(二)2	3,490,568.04	6,743,377.80
其中：對聯營企業和 合營企業的 投資收益	Including: investment income from associates and joint ventures		3,490,568.04	143,377.80
其他收益	Other income		123,700.00	
二、營業利潤(虧損 以「-」號填列)	II. Operating profit (losses, expressed in negative figures)		-23,672,458.55	-12,204,969.01
加：營業外收入	Add: Non-operating revenue		6,724.26	3,927,076.57
其中：非流動資產 處置利得	Including: Gains on disposal of non-current assets			3,880,426.57
減：營業外支出	Less: Non-operating expenditures		30,992.45	83,884.16
其中：非流動資產 處置損失	Including: Losses on disposal of non-current assets			42,735.11
三、利潤總額(虧損總額 以「-」號填列)	III. Profit before tax (total loss, expressed in negative figures)		-23,696,726.74	-8,361,776.60
減：所得稅費用	Less: Income tax expenses		1,318,828.31	656,999.52
四、淨利潤(淨虧損 以「-」號填列)	IV. Net profit (net loss, expressed in negative figures)		-25,015,555.05	-9,018,776.12



## 母公司利潤表—未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## INCOME STATEMENT OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
五、其他綜合收益的稅後淨額	<b>V. Other comprehensive income after tax</b>			
(一) 以後不能重分類進損益的其他綜合收益	(I) Other comprehensive income not reclassified subsequently to profit or loss		-1,997,532.30	-1,778,918.25
1. 重新計量設定受益計劃淨負債或淨資產的變動	1. Changes attributable to remeasurement on the net defined benefit liability/asset			
2. 權益法下在被投資單位不能重分類進損益的其他綜合收益中享有的份額	2. Items attributable to investees under equity method that will not reclassified to profit or loss			
(二) 以後將重分類進損益的其他綜合收益	(II) Other comprehensive income to be reclassified subsequently to profit or loss		-1,997,532.30	-1,778,918.25
1. 權益法下在被投資單位以後將重分類進損益的其他綜合收益中享有的份額	1. Items attributable to investees under equity method that may be reclassified to profit or loss			
2. 可供出售金融資產公允價值變動損益	2. Profit or loss from changes in fair value of available-for-sale financial assets		-1,997,532.30	-1,778,918.25
3. 持有至到期投資重分類為可供出售金融資產損益	3. Profit or loss from reclassification of held-to-maturity investments as available-for-sale assets			
4. 現金流量套期損益的有效部分	4. Profit or loss on cash flow hedging			
5. 外幣財務報表折算差額	5. Translation reserve			
6. 其他	6. Others			
六、綜合收益總額	<b>VI. Total comprehensive income</b>		<b>-27,013,087.35</b>	-10,797,694.37
七、每股收益：	<b>VII. Earnings per share ("EPS"):</b>			
(一) 基本每股收益(元/股)	(I) Basic EPS (RMB/share)			
(二) 稀釋每股收益(元/股)	(II) Diluted EPS (RMB/share)			

## 合併現金流量表 — 未經審計

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
<b>一、經營活動產生的現金流量：</b>	<b>I. Cash flows from operating activities:</b>			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		<b>413,076,289.44</b>	567,498,235.97
客戶存款和同業存放款項淨增加額	Net increase of client deposit and interbank deposit			
向中央銀行借款淨增加額	Net increase of central bank loans			
向其他金融機構拆入資金淨增加額	Net increase of loans from other financial institutions			
收到原保險合同保費取得的現金	Cash receipts of original insurance contract premium			
收到再保險業務現金淨額	Net cash receipts from reinsurance			
保戶儲金及投資款淨增加額	Net increase of policy-holder deposit and investment			
處置以公允價值計量且其變動計入當期損益的金融資產淨增加額	Net increase of trading financial assets disposal			
收取利息、手續費及佣金的現金	Cash receipts from interest, handling charges and commission			
拆入資金淨增加額	Net increase of loans from others			
回購業務資金淨增加額	Net increase of repurchase			
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities	V、(三)1	<b>71,602,591.71</b>	51,482,480.81
經營活動現金流入小計	Subtotal of cash inflows from operating activities		<b>484,678,881.15</b>	618,980,716.78

## 合併現金流量表—未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		292,841,161.36	413,719,261.26
客戶貸款及墊款淨增加額	Net increase of loans and advances to clients			
存放中央銀行和同業款項淨增加額	Net increase of central bank deposit and interbank deposit			
支付原保險合同賠付款項的現金	Cash payment of insurance indemnities of original insurance contracts			
支付利息、手續費及佣金的現金	Cash payment of interest, handling charges and commission			
支付保單紅利的現金	Cash payment of policy bonus		34,512,630.34	73,323,741.72
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		25,112,620.43	28,635,081.09
支付的各项稅費	Cash payments of taxes and rates			
支付其他與經營活動有關的現金	Other cash payments related to operating activities	V、(三)2	81,519,562.72	65,548,115.32
經營活動現金流出小計	Subtotal cash outflows from operating activities		433,985,974.85	581,226,199.39
經營活動產生的現金流量淨額	Net cash flows from operating activities		50,692,906.30	37,754,517.39



## 合併現金流量表—未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
<b>二、投資活動產生的現金流量：</b>	<b>II. Cash flows from investing activities:</b>			
收回投資收到的現金	Cash received from return of investments			
取得投資收益收到的現金	Cash received from return on investments			
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 the disposal of fixed assets, intangible assets and other long-term assets		<b>2,356,495.16</b>	3,961,854.64
處置子公司及其他營業單位收到的現金淨額	Net cash received from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		<b>2,356,495.16</b>	3,961,854.64
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 acquiring fixed assets, intangible assets and other long-term assets		<b>4,685,199.55</b>	27,364,881.21
投資支付的現金	Cash paid for acquiring investments			
質押貸款淨增加額	Net increase of pledged loans			
取得子公司及其他營業單位支付的現金淨額	Net cash paid for acquiring subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		<b>4,685,199.55</b>	27,364,881.21
投資活動產生的現金流量淨額	Net cash flows from investing activities		<b>-2,328,704.39</b>	-23,403,026.57

## 合併現金流量表—未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>			
吸收投資收到的現金	Cash received from investment by others			8,611,800.00
其中：子公司吸收少數 股東投資收到的現金	Including: Cash received by subsidiaries from non-controlling owners			
取得借款收到的現金	Cash received from borrowings			102,000,000.00
發行債券收到的現金	Cash received from issuing of bonds			
收到其他與籌資活動有關的 現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities		—	110,611,800.00
償還債務支付的現金	Cash repayments of borrowings		<b>224,307.16</b>	102,147,202.58
分配股利、利潤或償付利息 支付的現金	Cash paid for distribution of dividends or profits and for interest expenses		<b>56,997.51</b>	5,075,174.28
其中：子公司支付給少數 股東的股利、利潤	Including: Cash paid for distribution of dividends or profits by subsidiaries to non-controlling owners			
支付其他與籌資活動有關的 現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		<b>281,304.67</b>	107,222,376.86
籌資活動產生的現金流量 淨額	Net cash flows from financing activities		<b>-281,304.67</b>	3,389,423.14
<b>四、匯率變動對現金及 現金等價物的影響</b>	<b>IV. Effect of foreign exchange rate changes on cash &amp; cash equivalents</b>		<b>158,308.05</b>	4,816.27
<b>五、現金及現金等價物淨增加額</b>	<b>V. Net increase in cash and cash equivalents</b>		<b>48,241,205.29</b>	17,745,730.23
加：期初現金及現金 等價物餘額	Add: Opening balance of cash and cash equivalents		<b>331,032,951.89</b>	301,159,590.59
<b>六、期末現金及現金等價物餘額</b>	<b>VI. Closing balance of cash and cash equivalents</b>		<b>379,274,157.18</b>	318,905,320.82

## 母公司現金流量表—未經審計

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CASH FLOW STATEMENT OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務 收到的現金	Cash receipts from sale of goods and rendering of services		84,998,158.96	59,031,598.46
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動 有關的現金	Other cash receipts related to operating activities		36,842,954.15	24,221,740.18
經營活動現金流入小計	Subtotal of cash inflows from operating activities		121,841,113.11	83,253,338.64
購買商品、接受勞務 支付的現金	Cash payments for goods purchased and services received		71,041,072.40	50,897,314.45
支付給職工以及為職工 支付的現金	Cash payment to and on behalf of employees		14,321,969.58	15,313,374.44
支付的各項稅費	Cash payments for taxes and rates		2,190,366.95	2,480,431.95
支付其他與經營活動 有關的現金	Other cash payments related to operating activities		21,786,430.93	11,341,338.47
經營活動現金流出小計	Subtotal of cash outflows from operating activities		109,339,839.86	80,032,459.31
經營活動產生的現金 流量淨額	Net cash flows from operating activities		12,501,273.25	3,220,879.33

## 母公司現金流量表—未經審計 (續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CASH FLOW STATEMENT OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
<b>二、投資活動產生的現金流量：</b>	<b>II. Cash flows from investing activities:</b>			
收回投資收到的現金	Cash received from return of investments			
取得投資收益收到的現金	Cash received from investments gains			
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 receipts from disposals of fixed assets, intangible assets and other long-term assets		<b>2,341,995.16</b>	3,878,820.51
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from disposals of subsidiaries and other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		<b>2,341,995.16</b>	3,878,820.51
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments to acquire fixed assets, intangible assets and other long-term assets		<b>120,800.00</b>	3,958,184.09
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			5,000,000.00
投資活動現金流出小計	Subtotal of cash outflows from investing activities		<b>120,800.00</b>	8,958,184.09
投資活動產生的現金流量淨額	Net cash flows from investing activities		<b>2,221,195.16</b>	-5,079,363.58



## 母公司現金流量表—未經審計 (續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CASH FLOW STATEMENT OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period	上年同期數 Prior period
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash receipts from investment by others			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動 有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash repayments of borrowings		224,307.16	147,202.58
分配股利、利潤或償付 利息支付的現金	Cash payments for distribution of dividends or profit or interest expenses		56,997.51	58,695.17
支付其他與籌資活動 有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		281,304.67	205,897.75
籌資活動產生的現金 流量淨額	Net cash flows from financing activities		-281,304.67	-205,897.75
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			-2,150.09
五、現金及現金等價物淨 增加額	V. Net increase in cash and cash equivalents		14,441,163.74	-2,066,532.09
加：期初現金及現金等 價物餘額	Add: Opening balance of cash and cash equivalents		211,471,242.05	145,121,704.07
六、期末現金及現金等 價物餘額	VI. Closing balance of cash and cash equivalents		225,912,405.79	143,055,171.98

## 合併股東權益變動表—未經審計

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目 Items	本期數 Current period											股東權益合計 Total shareholders' equity		
	歸屬於母公司股東權益 Shareholders' equity attributable to parent company													
	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk reserve	未分配利潤 Undistributed profit		其他 Others	少數股東權益 Non-controlling interests
股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others											
I. 上年年末餘額 Balance at the end of prior year	400,000,000.00			651,400,779.83			5,503,820.29		8,726,923.61		-152,174,233.00		104,481,165.87	1,017,938,456.60
II. 本年年初餘額 Balance at the beginning of current year	400,000,000.00			651,400,779.83			5,503,820.29		8,726,923.61		-152,174,233.00		104,481,165.87	1,017,938,456.60
III. 本期增減變動金額(減少以[-]號填列) Current period increase (decrease, expressed in negative figures)														
(一) 綜合收益總額 Total comprehensive income							-1,997,532.30				-514,250.81		15,930,871.28	13,419,088.17
(二) 股東投入和減少資本 Capital contributed or withdrew by owners							-1,997,532.30				-514,250.81		15,930,871.28	13,419,088.17
(三) 利潤分配 Profit distribution														
(四) 股東權益內部結轉 Internal carry-over within equity														
(五) 專項儲備 Special reserve														
(六) 其他 Others														
IV. 本期末餘額 Balance at the end of current period	400,000,000.00			651,400,779.83			3,506,287.99		8,726,923.61		-152,688,483.81		120,412,037.15	1,031,357,544.77

## 合併股東權益變動表—未經審計 (續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED  
for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目 Items	歸屬於母公司股東權益 Shareholders' equity attributable to parent company												
	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk reserve	未分配利潤 Undistributed profit	其他 Others	少數股東權益 Non-controlling interests
股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others										
一、上年年末餘額 I. Balance at the end of prior year	400,000,000.00				651,400,779.83		6,845,510.44	8,726,923.61		-136,070,969.11		350,697,119.25	1,281,599,364.02
加：會計政策變更 Add: Cumulative changes of accounting policies													
前期差錯更正 Error correction of prior period													
同一控制下企業合併 Business combination under common control													
其他 Others													
二、本年年初餘額 II. Balance at the beginning of current year	400,000,000.00				651,400,779.83		6,845,510.44	8,726,923.61		-136,070,969.11		350,697,119.25	1,281,599,364.02
三、本期增減變動金額(減少以[-]號填列) III. Current period increase (decrease, expressed in negative figures)													
(一) 綜合收益總額 (I) Total comprehensive income							-1,778,918.25			-12,722,761.20		14,018,896.14	-482,783.31
(二) 股東投入和減少資本 (II) Capital contributed or withdrew by owners							-1,778,918.25			-12,722,761.20		6,418,896.14	-8,082,783.31
1. 股東投入資本 1. Capital contributed by owners													
2. 其他權益工具持有者投入資本 2. Capital contributed by holders of other equity instruments													
3. 股份支付計入股東權益的金額 3. Amount of share-based payment included in equity													
4. 其他 4. Others													
(三) 利潤分配 (III) Profit distribution												4,400,000.00	4,400,000.00
1. 提取盈餘公積 1. Appropriation of surplus reserve													
2. 提取一般風險準備 2. Appropriation of general risk reserve													
3. 對股東的分配 3. Appropriation of profit to owners (shareholders)												4,400,000.00	4,400,000.00
4. 其他 4. Others													
(四) 股東權益內部結轉 (IV) Internal carry-over within equity												3,200,000.00	3,200,000.00
1. 資本公積轉增資本(或股本) 1. Transfer of capital reserve to capital													
2. 盈餘公積轉增資本(或股本) 2. Transfer of surplus reserve to capital													
3. 盈餘公積彌補虧損 3. Surplus reserve to cover losses													
4. 其他 4. Others													
(五) 專項儲備 (V) Special reserve												3,200,000.00	3,200,000.00
1. 本期提取 1. Appropriation of current period													
2. 本期使用 2. Application of current period													
(六) 其他 (VI) Others													
四、本期末餘額 IV. Balance at the end of current period	400,000,000.00				651,400,779.83		5,066,592.19	8,726,923.61		-148,793,730.31		364,716,015.39	1,281,116,580.71

## 母公司股東權益變動表—未經審計

編製單位：成都普天電纜股份有限公司

2017年1-6月

## STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目 Items	本期數 Current period										
	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	股東權益合計 Total equity
	股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others							
一、上年年末餘額 I. Balance at the end of prior year	400,000,000.00			648,262,469.64			5,503,820.29		8,726,923.61	-174,151,555.61	888,341,657.93
加：會計政策變更 Add: Cumulative changes of accounting policies											
前期差錯更正 Error correction of prior period											
其他 Others											
二、本年年初餘額 II. Balance at the beginning of current year	400,000,000.00			648,262,469.64			5,503,820.29		8,726,923.61	-174,151,555.61	888,341,657.93
三、本期增減變動金額(減少以「-」號填列) III. Current period increase (decrease, expressed in negative figures)											
(一) 綜合收益總額 (I) Total comprehensive income							-1,997,532.30			-25,015,555.05	-27,013,087.35
(二) 股東投入和減少資本 (II) Capital contributed or withdrew by owners							-1,997,532.30			-25,015,555.05	-27,013,087.35
1. 股東投入資本 1. Capital contributed by owners											
2. 其他權益工具持有者投入資本 2. Capital contributed by holders of other equity instruments											
3. 股份支付計入股東權益的金額 3. Amount of share-based payment included in equity											
4. 其他 4. Others											
(三) 利潤分配 (III) Profit distribution											
1. 提取盈餘公積 1. Appropriation of surplus reserve											
2. 對股東的分配 2. Appropriation of profit to owners											
3. 其他 3. Others											
(四) 股東權益內部結轉 (IV) Internal carry-over within equity											
1. 資本公積轉增資本(或股本) 1. Transfer of capital reserve to capital											
2. 盈餘公積轉增資本(或股本) 2. Transfer of surplus reserve to capital											
3. 盈餘公積彌補虧損 3. Surplus reserve to cover losses											
4. 其他 4. Others											
(五) 專項儲備 (V) Special reserve											
1. 本期提取 1. Appropriation of current period											
2. 本期使用 2. Application of current period											
(六) 其他 (VI) Others											
四、本期期末餘額 IV. Balance at the end of current period	400,000,000.00			648,262,469.64			3,506,287.99		8,726,923.61	-199,167,110.66	861,328,570.58



## 母公司股東權益變動表—未經審計(續)

編製單位：成都普天電纜股份有限公司

2017年1-6月

## STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED  
for the six months ended 30 June 2017

單位：人民幣元  
Monetary unit: RMB Yuan

項目 Items	其他權益工具 Other equity instruments				上年同期數 Prior period						
	股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	股東權益合計 Total equity
一、上年年末餘額 I. Balance at the end of prior year	400,000,000.00			648,174,759.10			6,845,510.44		8,726,923.61	-148,403,058.14	915,344,135.01
加：會計政策變更 Add: Cumulative changes of accounting policies											
前期差錯更正 Error correction of prior period											
其他 Others											
二、本年年初餘額 II. Balance at the beginning of current year	400,000,000.00			648,174,759.10			6,845,510.44		8,726,923.61	-148,403,058.14	915,344,135.01
三、本期增減變動金額(減少以[-]號填列) III. Current period increase (decrease, expressed in negative figures)											
(一) 綜合收益總額 (I) Total comprehensive income							-1,778,918.25			-9,018,776.12	-10,797,694.37
(二) 股東投入和減少資本 (II) Capital contributed or withdrew by owners							-1,778,918.25			-9,018,776.12	-10,797,694.37
1. 股東投入資本 1. Capital contributed by owners											
2. 其他權益工具持有者投入資本 2. Capital contributed by holders of other equity instruments											
3. 股份支付計入股東權益的金額 3. Amount of share-based payment included in equity											
4. 其他 4. Others											
(三) 利潤分配 (III) Profit distribution											
1. 提取盈餘公積 1. Appropriation of surplus reserve											
2. 對股東的分配 2. Appropriation of profit to owners											
3. 其他 3. Others											
(四) 股東權益內部結轉 (IV) Internal carry-over within equity											
1. 資本公積轉增資本(或股本) 1. Transfer of capital reserve to capital											
2. 盈餘公積轉增資本(或股本) 2. Transfer of surplus reserve to capital											
3. 盈餘公積彌補虧損 3. Surplus reserve to cover losses											
4. 其他 4. Others											
(五) 專項儲備 (V) Special reserve											
1. 本期提取 1. Appropriation of current period											
2. 本期使用 2. Application of current period											
(六) 其他 (VI) Others											
四、本期末餘額 IV. Balance at the end of current period	400,000,000.00			648,174,759.10			5,066,592.19		8,726,923.61	-157,421,834.26	904,546,440.64

## 財務報表附註

2017年1-6月30日  
金額單位：人民幣元

### 一、公司基本情況

成都普天電纜股份有限公司(以下簡稱公司或本公司)經國務院有關部門批准,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發起設立,於1994年10月1日在成都市工商行政管理局登記註冊,總部位於四川省成都市。公司現持有統一社會信用代碼為9151010020193968XY的營業執照,註冊資本40,000.00萬元,其中:中國普天信息產業股份有限公司出資24,000.00萬元,持股比例為60%;香港上市普通股(H股)股東出資16,000.00萬元,持股比例為40%。股份總數400,000,000股(每股面值1元)。公司股票已於1994年12月13日在香港聯合交易所掛牌交易。

## NOTES TO FINANCIAL STATEMENTS

For the six months ended June 30, 2017  
Monetary unit: RMB Yuan

### I. Company profile

Chengdu PUTIAN Telecommunications Cable Company Limited (the "Company") was established and registered with the Chengdu Administration Bureau of Industry and commerce 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"), as independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province, and holds a social credit code numbered 9151010020193968XY. The registered capital of the Company is RMB400,000,000 of which: equity interest of China Potevio Company Limited amounts to RMB240,000,000, representing 60% of the total shares; equity interest of public holders of ordinary shares (H Shares) listed in Hong Kong amounts to RMB160,000,000, representing 40% of the total shares. There are a total of 400,000,000 shares in issue with the nominal value of RMB1 each. The shares of the Company were listed on the Stock Exchange of Hong Kong on 13 December 1994.

## 一、公司基本情況(續)

本公司屬製造行業。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研發、產品生產、銷售和服務，電器技術開發、轉讓、諮詢及相關配套服務；設計與安裝：城市與道路照明工程，建築裝修裝飾工程，消防設施工程，機電設備安裝工程，小區樓宇弱電系統工程，計算機網絡工程，通信工程及設備(上列範圍除承裝(修、試)電力設施)；批發零售：通信設備(不含無線電發射裝置)，照明器具，電工器材、儀器儀錶、電子測量儀器，電子元器件，輸配電及控制設備，五金產品及電子產品，塑料製品，礦產品、建材及化工產品(除化學危險品及易製毒化學品)，日用百貨；佣金代理(拍賣除外)；自營商品及其同類商品的進出口；自有房地產、機械設備租賃，物業管理。

本財務報表經公司二零一七年八月二十五日八屆十九次董事會批准對外報出。

本公司將成都中菱無線通信電纜有限公司、成都中住光纖有限公司、成都電纜雙流熱縮製品廠和重慶普泰峰鋁業有限公司納入本期合併財務報表範圍，情況詳見本財務報表附註合併範圍的變更和在其他主體中的權益之說明。

## I. Company profile (Continued)

The Company belongs to the manufacturing industry. Business scope: electric wire and cable, optical fiber and cable, wire and cable specific materials, irradiation processing, cable accessories, special equipment, equipment and different kinds of information industrial products (except categories restricted or prohibited by the State) devices and equipment technology research and development, product manufacturing, sales and service, electrical technology development, transfer, consultation and related supporting services; Design and installation: city and road lighting construction, construction and renovation works for buildings, fire safety facilities construction, electromechanical equipment installation, electroweak system engineering for buildings in communities, computer network engineering and communication engineering and equipment (excluding contracted work for power facilities installation (repair & test)); Wholesale and retail: communications equipment (except radio transmitting equipment), lighting equipment, electrical equipment, instrumentation, electronic measuring instruments, electronic components, transmission, distribution and control equipment, hardware products and electronic products, plastic products, mineral products, building materials and chemical products (except dangerous chemicals products and precursor chemicals), daily necessities, commission agency (except by auction), import and export proprietary goods and similar commodities; Owned real estate, machinery leasing, and property management.

These financial statements have been deliberated and approved by the 19th meeting of the 8th session of the Board of Directors of the Company on 25 August 2017.

The Company has brought Chengdu Zhongling Radio Communications Co., Ltd., Chengdu SEI Optical Fiber Co., Ltd., Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant and Chongqing Putaifeng Aluminium Co., Ltd., into the consolidated financial statements of the current period. Please refer to notes to changes in the consolidated scope and interest in other entities for details.

## 二、財務報表的編製基礎

### (一) 編製基礎

本公司財務報表以持續經營假設為基礎，根據實際發生的交易和事項，按照財政部發布的《企業會計準則—基本準則》(財政部令第33號發布、財政部令第76號修訂)、於2006年2月15日及其後頒布和修訂的41項具體會計準則、企業會計準則應用指南、企業會計準則解釋及其他相關規定(以下合稱企業會計準則)編製。

根據企業會計準則的相關規定，本公司會計核算以權責發生制為基礎。除某些金融工具外，本財務報表均以歷史成本為計量基礎。資產如果發生減值，則按照相關規定計提相應的減值準備。

### (二) 持續經營能力評價

本公司不存在導致對報告期末起12個月內的持續經營能力產生重大疑慮的事項或情況。

## II. Preparation basis of the financial statements

### (I) Preparation basis

The financial statements have been prepared on the basis of going concern. Based on the actual transactions and items occurred, in accordance with the Accounting Standards for Business Enterprises issued by the Ministry of Finance of China (the Ministry of Finance Decree No. 33, the amended Decree No. 76), Specific accounting standards of 41 items which are issued and amended after 15 February 2006, Guidelines for application of enterprise accounting standards, Interpretation of enterprise accounting standards and other relevant regulations (the "Accounting Standards").

In accordance with the Accounting Standards, the Company's accounting is on an accrual basis. These financial statements are based on historical cost, except some financial instruments. If there is an indication of impairment, the Company would make provision for impairment loss of the asset, according to the relevant regulations.

### (II) Assessment of the ability to continue as a going concern

The Company has no events or conditions that may cast significant doubts upon the Company's ability to continue as a going concern within the 12 months after the balance sheet date.



### 三、重要會計政策及會計估計

重要提示：

本公司根據實際生產經營特點針對應收款項壞賬準備計提、固定資產折舊、無形資產攤銷、收入確認等交易或事項制定了具體會計政策和會計估計。

#### (一) 遵循企業會計準則的聲明

本公司所編製的財務報表符合企業會計準則的要求，真實、完整地反映了公司的財務狀況、經營成果和現金流量等有關信息。

#### (二) 會計期間

會計年度自公曆1月1日起至12月31日止。

#### (三) 營業周期

公司經營業務的營業周期較短，以12個月作為資產和負債的流動性劃分為標準。

#### (四) 記賬本位幣

採用人民幣為記賬本位幣。

### III. Significant accounting policies and estimates

Important note:

The Company has set up accounting policies and estimates on transactions or events such as provision for bad debts of receivables, depreciation of fixed assets, amortization of intangible assets, and revenue recognition, etc. based on the Company's actual production and operation features.

#### (I) Statement of compliance

The financial statements have been prepared in accordance with the requirements of China Accounting Standards for Business Enterprises (CASBE), and present truly and completely the financial position, results of operations and cash flows of the Company.

#### (II) Accounting period

The accounting year of the Company runs from 1 January to 31 December under the Gregorian calendar.

#### (III) Operating cycle

The Company has a relatively short operating cycle for its business, an asset or a liability is classified as current if it is expected to be realized or due within 12 months.

#### (IV) Functional currency

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

### 三、重要會計政策及會計估計(續)

#### (五) 同一控制下和非同一控制下企業合併的會計處理方法

##### 1. 同一控制下企業合併的會計處理方法

公司在企業合併中取得的資產和負債，按照合併日被合併方在最終控制方合併財務報表中的賬面價值計量。公司按照被合併方所有者權益在最終控制方合併財務報表中的賬面價值份額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。

##### 2. 非同一控制下企業合併的會計處理方法

公司在購買日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；如果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，首先對取得的被購買方各項可辨認資產、負債及或有負債的公允價值以及合併成本的計量進行覆核，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，其差額計入當期損益。

### III. Significant accounting policies and estimates (Continued)

#### (V) Accounting treatments of business combination under and not under common control

##### 1. Accounting treatment of business combination under common control

Assets and liabilities arising from business combination are measured at carrying amount of the combined party included in the consolidated financial statements of the ultimate controlling party at the combination date. Difference between carrying amount of the equity of the combined party included in the consolidated financial statements of the ultimate controlling party and that of the combination consideration or total par value of shares issued is adjusted to capital reserve, if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

##### 2. Accounting treatment of business combination not under common control

When combination cost is in excess of the fair value of identifiable net assets obtained from the acquiree at the acquisition date, the excess is recognized as goodwill; otherwise, the fair value of identifiable assets, liabilities and contingent liabilities, and the measurement of the combination cost are reviewed, then the difference is recognized in profit or loss.

### 三、重要會計政策及會計估計(續)

#### (六) 合併財務報表的編製方法

母公司將其控制的所有子公司納入合併財務報表的合併範圍。合併財務報表以母公司及其子公司的財務報表為基礎，根據其他有關資料，由母公司按照《企業會計準則第33號—合併財務報表》編製。

#### (七) 合營安排分類及共同經營會計處理方法

1. 合營安排分為共同經營和合營企業。
2. 當公司為共同經營的合營方時，會確認與共同經營中利益份額相關的下列項目：
  - (1) 單獨所持有的資產，以及按持有份額確認共同持有的資產；
  - (2) 單獨所承擔的負債，以及按持有份額確認共同承擔的負債；
  - (3) 出售公司享有的共同經營產出份額所產生的收入；
  - (4) 按公司持有份額共同經營因出售資產所產生的收入；
  - (5) 單獨所產生的費用，以及按公司持有份額確認共同經營所產生的費用。

### III. Significant accounting policies and estimates (Continued)

#### (VI) Compilation method of consolidated financial statements

The parent company brings all its controlled subsidiaries into its consolidation scope. The consolidated financial statements are compiled by the parent company according to "CASBE 33 — Consolidated Financial Statements", based on relevant information and the financial statements of the parent company and its subsidiaries.

#### (VII) Classification of joint arrangements and accounting treatment of joint operations

1. Joint arrangements include joint operations and joint ventures.
2. When the Company is a joint operator of a joint operation, it recognizes in relation to its interest in a joint operation:
  - (1) its assets, including its share of any assets held jointly;
  - (2) its liabilities, including its share of any liabilities incurred jointly;
  - (3) its revenue from the sale of its share of the output arising from the joint operation;
  - (4) its share of the revenue from the sales of the output by the joint operation;
  - (5) its expenses, including its share of any expenses incurred jointly.

### 三、重要會計政策及會計估計(續)

#### (八) 現金及現金等價物的確認標準

列示於現金流量表中的現金是指庫存現金以及可以隨時用於支付的存款。現金等價物是指企業持有的期限短、流動性強、易於轉換為已知金額現金但會遭受這項小風險的價值變動的投資。

#### (九) 外幣業務折算

外幣交易在初始確認時，採用交易發生日的即期匯率折算為人民幣金額。資產負債表日，外幣貨幣性項目採用資產負債表日即期匯率折算，因匯率不同而產生的匯兌差額，除與購建符合資本化條件資產有關的外幣專門借款本金及利息的匯兌差額外，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，不改變其人民幣金額；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，差額計入當期損益或其他綜合收益。

### III. Significant accounting policies and estimates (Continued)

#### (VIII) Recognition criteria of cash and cash equivalents

Cash as presented in cash flow statement refers to cash on hand and deposit on demand for payment. Cash equivalents refer to short-term, highly liquid investments that can be readily converted to cash and that are subject to an insignificant risk of changes in value.

#### (IX) Foreign currency translation

Transactions denominated in foreign currency are translated into RMB yuan at the spot exchange rate at the transaction date at initial recognition. At the balance sheet date, monetary items denominated in foreign currency are translated at the spot exchange rate at the balance sheet date with difference, except for those arising from the principal and interest of exclusive borrowings eligible for capitalization, included in profit or loss; non-cash items carried at historical costs are translated at the spot exchange rate at the transaction date, with its RMB amount unchanged; non-cash items carried at fair value in foreign currency are translated at the spot exchange rate at the date when the fair value was determined, with difference included in profit or loss or other comprehensive income.



### 三、重要會計政策及會計估計(續)

#### (十) 金融工具

##### 1. 金融資產和金融負債的分類

金融資產在初始確認時劃分為以下四類：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在初始確認時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、貸款和應收款項以及可供出售金融資產。

金融負債在初始確認時劃分為以下兩類：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在初始確認時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。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments

##### 1. Classification of financial assets and financial liabilities

Financial assets are classified into the following four categories when initially recognized: financial assets at fair value through profit or loss (including held-for-trading financial assets and financial assets designated at initial recognition as at fair value through profit or loss), held-to-maturity investments, loans and receivables, and available-for-sale financial assets.

Financial liabilities are classified into the following two categories when initially recognized: financial liabilities at fair value through profit or loss (including held-for-trading financial liabilities and financial liabilities designated at initial recognition as at fair value through profit or loss), and other financial liabilities.

### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 2. 金融資產和金融負債的確認依據、計量方法和終止確認條件

當公司成為金融工具合同的一方時，會確認該項金融工具為金融資產或金融負債。初始確認金融資產或金融負債時會按照公允價值計量；對於以公允價值計量且其變動計入當期損益的金融資產和金融負債，相關交易費用直接計入當期損益；而對於其他類別的金融資產或金融負債，相關交易費用計入初始確認金額。

公司會按照公允價值對金融資產進行後續計量，且不扣除將來處置該金融資產時可能發生的交易費用，但下列情況除外：(1)持有至到期投資以及貸款和應收款項採用實際利率法，按攤餘成本計量；(2)在活躍市場中沒有報價且其公允價值不能以可靠計量方式的權益工具投資，以及與該權益工具掛鉤並須通過交付該權益工具結算的衍生金融資產，按照成本計量。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 2. Recognition criteria, measurement method and derecognition condition of financial assets and financial liabilities

When the Company becomes a party to a financial instrument, it is recognized as a financial asset or financial liability. The financial assets and financial liabilities initially recognized by the Company are measured at fair value; for the financial assets and liabilities at fair value through profit or loss, the transaction expenses thereof are directly included in profit or loss; for other categories of financial assets and financial liabilities, the transaction expenses thereof are included into the initially recognized amount.

The Company measures its financial assets at fair value subsequent to initial recognition, and does not deduct the transaction expenses that may occur when it disposes of the said financial asset in the future. However, those under the following circumstances are excluded: (1) the held-to-maturity investments, loans and receivables are measured at amortized costs using effective interest method; (2) the equity instrument investments for which there is no quotation in the active market and whose fair value cannot be measured reliably, and the derivative financial assets which are connected with the said equity instrument and must be settled by the delivery of the said equity instrument are measured at their costs.

### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

公司採用實際利率法，按攤餘成本對金融負債進行後續計量，但下列情況除外：(1) 以公允價值計量且其變動計入當期損益的金融負債，按照公允價值計量，且不扣除將來結清金融負債時可能發生的交易費用；(2) 與在活躍市場中沒有報價且其公允價值不能以可靠計量方式的權益工具掛鉤並須通過交付該權益工具結算的衍生金融負債，按照成本計量；(3) 其沒有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的財務擔保合同，或沒有指定為以公允價值計量且其變動計入當期損益並將以低於市場利率貸款的貸款承諾，在初始確認後按照下列兩項金額之中的較高者進行後續計量：1) 按照《企業會計準則第13號—或有事項》確定的金額；2) 初始確認金額扣除按照《企業會計準則第14號—收入》的原則確定的累積攤銷額後的餘額。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 2. Recognition criteria, measurement method and derecognition condition of financial assets and financial liabilities (Continued)

The Company measures its financial liabilities at the amortized costs using effective interest method, with the exception of those under the following circumstances: (1) for the financial liabilities at fair value through profit or loss, they are measured at fair value, and none of the transaction expenses, which may occur when the financial liabilities are settled in the future, may be deducted; (2) for the derivative financial liabilities, which are connected to the equity instrument for which there is no quotation in the active market and whose fair value cannot be reliably measured, and which must be settled by the delivery of the equity instrument, they are measured at their costs; (3) for the financial guarantee contracts which are not designated as a financial liability at fair value through profit or loss, and for the commitments to grant loans which are not designated as at fair value through profit or loss and which will enjoy an interest rate lower than that of the market, they are measured subsequent to initial recognition at the higher of the following two items 1) The amount as determined according to "CASBE13 — Contingencies"; 2) the surplus after accumulative amortization as determined according to "CASBE14 — Revenues".

### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

金融資產或金融負債公允價值變動形成的利得或損失，除與套期保值有關外，按照以下方法處理：(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，計入公允價值變動收益；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；處置資產時，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收益。(2)可供出售金融資產的公允價值變動計入其他綜合收益；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確認為投資收益；處置資產時，將實際收到的金額與賬面價值扣除原直接計入其他綜合收益的公允價值變動累計額之後的差額確認為投資收益。

當收取某項金融資產現金流量的合同權利已終止或該金融資產的幾乎所有風險和報酬已轉移時，該金融資產會被終止確認；當現時金融負債的義務全部或部分解除時，相應終止確認該金融負債或其一部分。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 2. Recognition criteria, measurement method and derecognition condition of financial assets and financial liabilities (Continued)

The gains or losses arising from changes in fair value of financial assets or financial liabilities, if not related to hedging, are measured with the following methods: (1) Gains or losses, arising from the changes in fair value of financial asset or liability at its fair value through profit or loss, is included in gains or losses on changes in fair value; interests or cash dividends gained during the asset-holding period are recognized as investment income; when disposing of the assets, investment income is recognized as the difference between the actual amount received and the initial recorded amount, and at the same time, gains or losses on changes in fair value are adjusted accordingly. (2) For available-for-sale financial asset, changes in fair value are recorded as other comprehensive income during the holding period, interests measured at effective interest method are recorded as investment income; cash dividends from available-for-sale equity instrument investment are recognized as investment income at the date of dividend declaration; when disposing of the assets, investment income is recognized at the difference between the actual amount received and the book value deducting the accumulative amount of changes in fair value originally included in other comprehensive.

Financial assets are derecognized when the contractual rights for collecting the cash flow of the said financial assets expire or substantially all risks and rewards related to the said financial assets have been transferred. Only when the underlying present obligations of a financial liability are relieved totally or partly may the financial liability be derecognized accordingly.



### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 3. 金融資產轉移的確認依據和計量方法

當公司已將金融資產的所有權上幾乎所有風險和報酬轉移給了轉入方時，終止確認該金融資產；如保留了金融資產所有權上的幾乎所有風險和報酬，會繼續確認所轉移的金融資產，並將收到的對價確認為一項金融負債。當公司既沒有轉移也沒有保留金融資產所有權上的幾乎所有風險和報酬時，分別下列情況處理：(1)如本公司放棄了對該金融資產的控制，終止確認該金融資產；(2)如本公司未放棄對該金融資產的控制，按照公司跟該金融資產的持續關係的程度確認有關金融資產，並相應確認有關負債。

如金融資產整體轉移滿足終止確認條件的，將下列兩項金額的差額計入當期損益：(1)所轉移金融資產的賬面價值；(2)因轉移而收到的對價，與原直接計入所有者權益的公允價值變動累計額之和。如金融資產部分轉移滿足終止確認條件，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，並將下列兩項金額的差額計入當期損益：(1)已終止確認部分的賬面價值；(2)已終止確認部分的對價，與原直接計入所有者權益的公允價值變動累計額中對應終止確認部分的金額之和。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 3. Recognition criteria and measurement method of financial assets transfer

Where the Company has transferred substantially all of the risks and rewards related to the ownership of the financial asset to the transferee, it derecognizes the financial asset. If it retained substantially all of the risks and rewards related to the ownership of the financial asset, it continues to recognize the financial asset, and the consideration received is recognized as a financial liability. Where the Company does not transfer or retain substantially all of the risks and rewards related to the ownership of a financial asset, it is dealt with according to the circumstances as follows respectively: (1) if the Company gives up its control over the financial asset, it derecognizes the financial asset; (2) if the Company does not give up its control over the financial asset, according to the extent of its continuing involvement in the transferred financial asset, it recognizes the related financial asset and the relevant liability accordingly.

If the transfer of an entire financial asset satisfies the conditions for derecognition, the difference between the amounts of the following two items are included in profit or loss: (1) the book value of the transferred financial asset; (2) the sum of consideration received from the transfer, and the accumulative amount of the changes of the fair value originally included in equity. If the transfer of financial asset partially satisfies the conditions to derecognition, the entire book value of the transferred financial asset is, between the portion which is derecognized and the portion which is not, apportioned according to their respective relative fair value, and the difference between the amounts of the following two items are included into profit or loss: (1) the book value of the portion which is derecognized; (2) the sum of consideration of the portion which is derecognized, and the portion of the accumulative amount of the changes in the fair value originally included in equity which is corresponding to the portion which is derecognized.

### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 4. 金融資產和金融負債的公允價值確定方法

公司採用在當前情況下適用並且有足夠可利用數據和其他信息支持的估值技術確定相關金融資產和金融負債的公允價值。公司將估值技術使用的輸入值分以下層級，並依次使用：

- (1) 第一層次輸入值是在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；
- (2) 第二層次輸入值是除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值，包括：活躍市場中類似資產或負債的報價；非活躍市場中相同或類似資產或負債的報價；除報價以外的其他可觀察輸入值，如在正常報價間隔期間可觀察的利率和收益率曲線等；市場驗證的輸入值等；
- (3) 第三層次輸入值是相關資產或負債的不可觀察輸入值，包括不能直接觀察或無法由可觀察市場數據驗證的利率、股票波動率、企業合併中承擔的棄置義務的未來現金流量、使用自身數據作出的財務預測等。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 4. Fair value determination method of financial assets and liabilities

The Company use valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value. The inputs to valuation techniques used to measure fair value are arranged in the following hierarchy and used accordingly:

- (1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at the measurement date.
- (2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability, for example, interest rates and yield curves observable at commonly quoted intervals; market-corroborated inputs;
- (3) Level 3 inputs are unobservable inputs for the asset or liability. Level 3 inputs include interest rate that is not observable and cannot be corroborated by observable market data at commonly quoted intervals, historical volatility, future cash flows to be paid to fulfill the disposal obligation assumed in business combination, and financial forecast developed using the Company's own data, etc.

### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 5. 金融資產的減值測試和減值準備計提方法

- (1) 資產負債表日對以公允價值計量且其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檢查，如有客觀證據表明該金融資產發生減值的，計提減值準備。
- (2) 對於持有至到期投資、貸款和應收款，先將單項金額重大的金融資產區分開來，單獨進行減值測試；對單項金額不重大的金融資產，可以單獨進行減值測試，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。測試結果表明其發生了減值的，根據其賬面價值高於預計未來現金流量現值的差額確認減值損失。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 5. Impairment test and provision for impairment loss of financial assets

- (1) An impairment test is carried out at the balance sheet date on the financial assets other than those at fair value through profit or loss, and provisions for impairment loss should be made if there is objective evidence indicating impairment loss.
- (2) For held-to-maturity investments, borrowings, and receivables, an impairment test is made on an individual basis on financial assets of individually significant amount; with regard to the financial assets of individually insignificant amount, they may be included in a portfolio of financial assets with similar credit risk features so as to carry out an impairment-related test; where, upon the impairment test on an individual basis, the financial asset (including those financial assets of individually significant amount and of individually insignificant amount) is not impaired, it is included in a portfolio of financial assets with similar credit risk features so as to conduct further impairment test. Where a financial asset is impaired, the carrying amount of the said financial asset is written down to the present value of the predicted future cash flow.



### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 5. 金融資產的減值測試和減值準備計提方法(續)

###### (3) 可供出售金融資產

- 1) 表明可供出售債務工具投資發生減值的客觀證據包括：

- ① 債務人發生嚴重財務困難；
- ② 債務人違反了合同條款，如償付利息或本金發生違約或逾期；
- ③ 公司出於經濟或法律等方面因素的考慮，對發生財務困難的債務人作出讓步；
- ④ 債務人很可能倒閉或進行其他財務重組；
- ⑤ 因債務人發生重大財務困難，該債務工具無法在活躍市場繼續交易；
- ⑥ 其他表明可供出售債務工具已經發生減值的情況。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 5. Impairment test and provision for impairment loss of financial assets (Continued)

###### (3) Available-for-sale financial assets

- 1) Objective evidence indicating that available-for-sale debt instrument investments may be impaired includes:

- a. significant financial difficulties in the debtor;
- b. breach of contract by the debtor, such as principal or interest past due or default;
- c. concessions made to debtors with financial difficulties considering economic and legal factors;
- d. it is highly probable that the debtor is going to dissolve or going through other terms of financial restructuring;
- e. owing to significant financial difficulties occurred to the debtor, the debt instrument is discontinued to trade in active market; or
- f. Other circumstances indicating that available-for-sale debt instrument may be impaired.



### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 5. 金融資產的減值測試和減值準備計提方法(續)

###### (3) 可供出售金融資產(續)

- 2) 表明可供出售權益工具投資發生減值的客觀證據包括權益工具投資的公允價值發生嚴重或非暫時性下跌，以及被投資單位經營所處的技術、市場、經濟或法律環境等發生重大不利變化使公司可能無法收回投資成本。

本公司於資產負債表日對各項可供出售權益工具投資單獨進行檢查。對於以公允價值計量的權益工具投資，若其於資產負債表日的公允價值低於其成本超過50%(含50%)或低於其成本持續時間超過12個月(含12個月)的，則表明其發生減值；若其於資產負債表日的公允價值低於其成本超過20%(含20%)但尚未達到50%的，或低於其成本持續時間超過6個月(含6個月)但未超過12個月的，本公司會綜合考慮其他相關因素，諸如價格波動率等，判斷該權益工具投資是否發生減值。對於以成本計量的權益工具投資，公司綜合考慮被投資單位經營所處的技術、市場、經濟或法律環境等是否發生重大不利變化，判斷該權益工具是否發生減值。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 5. Impairment test and provision for impairment loss of financial assets (Continued)

###### (3) Available-for-sale financial assets (Continued)

- 2) Evidence indicating that available-for-sale equity instrument investment may be impaired includes the fair value of equity instrument investment is suffered from significant or non-temporary decline and the technical, market, economic, or legal environment in which the investee operates has significant adverse changes under which the Company may not be able to recover its investment cost.

The Company performs review on available-for-sale equity instrument investment on an individual basis at the balance sheet date. For equity instrument investment at fair value, if the balance sheet date fair value is 50% or above lower than the cost, or the balance sheet date fair value has been lower than the cost for a consecutive of 12 months or longer, it is determined that such equity instrument investment is impaired; if the balance sheet date fair value is 20% or above but not exceeding 50% lower than the cost, or the balance sheet date fair value has been lower than the cost for a consecutive of 6 months or longer but not exceeding 12 months, the Company may take other factors such as price volatility into consideration in determining whether such equity instrument investment is impaired. For equity instrument investment at cost, the Company considers whether the technical, market, economic, or legal environment in which the investee operates has significant adverse changes to determine whether such equity instrument is impaired.

### 三、重要會計政策及會計估計(續)

#### (十) 金融工具(續)

##### 5. 金融資產的減值測試和減值準備計提方法(續)

以公允價值計量的可供出售金融資產發生減值時，原直接計入其他綜合收益的因公允價值下降形成的累計損失予以轉出並計入減值損失。對已確認減值損失的可供出售債務工具投資，在期後公允價值回升且客觀上與確認原減值損失後發生的事項有關的，原確認的減值損失予以轉回並計入當期損益。對已確認減值損失的可供出售權益工具投資，期後公允價值回升直接計入其他綜合收益。

以成本計量的可供出售權益工具發生減值時，將該權益工具投資的賬面價值，與按照類似金融資產當時市場收益率對未來現金流量折現確定的現值之間的差額，確認為減值損失，計入當期損益，發生的減值損失一經確認，不予轉回。

### III. Significant accounting policies and estimates (Continued)

#### (X) Financial instruments (Continued)

##### 5. Impairment test and provision for impairment loss of financial assets (Continued)

When an available-for-sale financial asset at fair value is impaired, the cumulative loss arising from decline in fair value that has been recognized directly in other comprehensive income is reclassified to impairment loss. If, after an impairment loss has been recognized on available-for-sale debt instrument investment, there is objective evidence of a recovery in value of the financial asset which can be related objectively to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed through profit or loss. Subsequent fair value increase in available-for-sale debt instrument investment whose impairment loss has been recognized is directly recognized in other comprehensive income.

When an available-for-sale equity instrument at cost is impaired, impairment loss on such equity instrument investment is recognized as the difference between the carrying amount of the investment instruments and the current value identified as discounted future cash flows according to the market return of the similar financial assets and the losses are recognized in profit or loss. Once the impairment losses are recognized, it cannot be reversed.

### 三、重要會計政策及會計估計(續)

#### (十-) 應收款項

##### 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 應收款項賬面餘額在500萬元以上的款項

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。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。經過單獨測試未發生減值的，以賬齡為類似風險特徵，根據以前年度與之相同或者相似的按照賬齡段劃分的信用風險組合的歷史損失率為基礎，結合現時情況確定計提方法。

### III. Significant accounting policies and estimates (Continued)

#### (XI) Receivables

##### 1. Receivables of individually significant amount and with provision made on an individual basis

Judgment basis or amount criteria of individually significant amount Receivables amounting to more than 5 million yuan (including 5 million yuan)

Provision method for receivables of individually significant amount and with provision made on an individual basis An impairment test is made on an individual basis on financial assets of individually significant amount. If there is objective evidence which indicates that receivables may be impaired, the carrying amount of the said financial asset is written down to the current value of the predicted future cash flow. If the financial asset is not impaired in the test, bad debt provision is provided using the following aging analysis, taking into account the credit characteristic of receivables analysed by age, actual bad debts experience of identical or similar receivable portfolios in previous years and the current status.

### 三、重要會計政策及會計估計(續)

#### (十-) 應收款項(續)

#### 2. 按信用風險特徵組合計提壞賬準備的應收款項

- (1) 具體組合及壞賬準備的計提方法  
按信用風險特徵組合計提壞賬準備的計提方法

賬齡組合    賬齡分析法

- (2) 賬齡分析法

### III. Significant accounting policies and estimates (Continued)

#### (XI) Receivables (Continued)

#### 2. Receivables with provision made on a collective basis using portfolios with similar credit risk features

- (1) Specific portfolios and provision method

Provision method of provision being made on collective basis using portfolios with similar credit risk features:

Portfolio grouped with age    Age analysis method

- (2) Age analysis method

應收賬款 計提比例(%)	其他應收款 計提比例(%)
<b>Proportion of provision for accounts receivable (%)</b>	<b>Proportion of provision for other receivables (%)</b>

賬齡	Ages	應收賬款 計提比例(%)	其他應收款 計提比例(%)
1年以內(含,下同)	Within 1 year (inclusive, the same hereinafter)		
1-2年	1-2 years	10.00	10.00
2-3年	2-3 years	30.00	30.00
3-5年	3-5 years	80.00	80.00
5年以上	Over 5 years	100.00	100.00



### 三、重要會計政策及會計估計(續)

#### (十-) 應收款項(續)

##### 3. 單項金額不重大但單項計提壞賬準備的應收款項

單項計提壞賬準備的理由 有客觀證據表明其已發生減值，按賬齡分析法計提的壞賬準備不能反映實際情況的應收款項。

壞賬準備的計提方法 根據其賬面價值與預計未來現金流量現值之間差額確認，經過單獨測試未發生減值的，以賬齡為類似風險特徵，根據以前年度與之相同或者相似的按照賬齡段劃分的信用風險組合的歷史損失率為基礎，結合現時情況確定計提方法。

對應收票據、應收利息、長期應收款等其他應收款項，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。

### III. Significant accounting policies and estimates (Continued)

#### (XI) Receivables (Continued)

##### 3. Receivables of individually insignificant amount but with provision made on an individual basis

Reasons for provision made on an individual basis There is objective evidence indicates that the receivable is impaired and provision for bad debts using aging analysis does not reflect the actual situation of the receivable.

Provision method Difference between the carrying values of receivables and present value of estimated future cash flows is recognised as provision. For individually insignificant receivables with no impairment indicator after impairment assessment performed on an individual basis, bad debt provision is provided using the following aging analysis, taking into account the credit characteristic of receivables analysed by age, actual bad debts experience of identical or similar receivable portfolios in previous years and the current status.

For other receivables such as notes receivable, interest receivable and long-term receivable, etc., provision for bad debts is made at the difference between the present value of future cash flow and the carrying amount.

### 三、重要會計政策及會計估計(續)

#### (十二) 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、庫存商品、周轉材料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。受托加工材料、委託加工物資按實際成本計價，發出時按月末一次加權平均法進行核算。

##### 3. 存貨可變現淨值的確定依據

資產負債表日，存貨採用成本與可變現淨值孰低計量，並按照存貨類別成本高於可變現淨值的差額計提存貨跌價準備，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。直接用於出售的存貨，在正常生產經營過程中以該存貨的估計售價減去估計的銷售費用和相關稅費後的金額確定其可變現淨值；需要經過加工的存貨，在正常生產經營過程中以生產的產成品的估計售價減去至完工時的估計將要發生的成本、估計的銷售費用和相關稅費後的金額確定其可變現淨值；資產負債表日，同一項存貨中一部分有合同價格約定、其他部分不存在合同價格的，分別確定其可變現淨值，並與其對應的成本進行比較，分別確定存貨跌價準備的計提或轉回的金額。

### III. Significant accounting policies and estimates (Continued)

#### (XII) Inventories

##### 1. Classification of inventories

Inventories are finished goods and merchandise that are ready for sale, work-in-progress or materials used in the process of production or provision of services. Inventories include raw materials, revolving materials, subcontracted materials, packing materials, low-value consumables, work-in-progress, semi-finished goods and finished goods (merchandise in warehouse), etc.

##### 2. Accounting method for dispatching inventories

Raw materials, semi-finished goods, finished goods and supplementary materials are recorded based on standard costs as planned, and adjusted to actual costs incurred at each period end. Subcontracted materials are measured using the average method and actual costs incurred at the end of each month.

##### 3. Basis for determining net realizable value

At the balance sheet date, inventories are measured at the lower of cost or net realizable value; provisions for inventory write-down are made on the excess of its cost over the net realizable value. For large quantity and low value items of inventories, provision for decline in value is made based on categories of inventories. The net realizable value of inventories held for sale is determined based on the amount of the estimated selling price less the estimated selling expenses and relevant taxes and surcharges in the ordinary course of business; the net realizable value of materials to be processed is determined based on the amount of the estimated selling price less the estimated costs of completion, selling expenses and relevant taxes and surcharges in the ordinary course of business; at the balance sheet date, when only part of the same item of inventories have agreed price, their net realizable value is determined separately and is compared with their costs to set the provision for inventory write-down to be made or reversed.

### 三、重要會計政策及會計估計(續)

#### (十一) 存貨(續)

4. **存貨的盤存制度**  
存貨的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**
  - (1) 低值易耗品  
按照使用一次轉銷法進行攤銷。
  - (2) 包裝物  
按照使用一次轉銷法進行攤銷。

#### (十三) 劃分為持有待售的資產

公司將同時滿足下列條件的非流動資產(不包含金融資產)劃分為持有待售的資產：1.該組成部分必須在其當前狀況下僅根據出售此類組成部分的通常和慣用條款即可立即出售；2.已經就處置該組成部分作出決議；3.與受讓方簽訂了不可撤銷的轉讓協議；4.該項轉讓很可能在一年內完成。

### III. Significant accounting policies and estimates (Continued)

#### (XII) Inventories (Continued)

4. **Inventory system**  
Perpetual inventory method is adopted.
5. **Amortization method of low-value consumables and packages**
  - (1) Low-value consumables  
Low-value consumables are amortized with one-off method.
  - (2) Packages  
Packages are amortized with one-off method.

#### (XIII) Assets classified as held-for-sale

Non-current assets (excluding financial assets) are accounted for as held-for-sale when the following conditions are all met: a. the component must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such component; b. the Company has made a decision on the disposal of the component; c. the Company has signed an irrevocable transfer agreement with the transferee; and d. the transfer is expected to be completed within one year.

### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資

##### 1. 共同控制、重要影響的判斷

按照相關約定對某項安排存在共有的控制，並且該安排的相關活動必須經過分享控制權的參與方一致同意後才能決策，認定為共同控制。對被投資單位的財務和經營政策有參與決策的權力，但並不能夠控制或者與其他方一起共同控制這些政策的制定，認定為重大影響。

##### 2. 投資成本的確定

(1) 同一控制下的企業合併形成的，合併方以支付現金、轉讓非現金資產、承擔債務或發行權益性證券作為合併對價的，在合併日按照取得被合併方所有者權益在最終控制方合併財務報表中的賬面價值的份額作為其初始投資成本。長期股權投資初始投資成本與支付的合併對價的賬面價值或發行股份的面值總額之間的差額調整資本公積；資本公積不足沖減的，調整留存收益。

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments

##### 1. Judgment of joint control and significant influence

Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of these policies.

##### 2. Determination of investment cost

(1) For business combination under common control, if the consideration of the combining party is that it makes payment in cash, transfers non-cash assets, assumes its liabilities or issues equity securities, on the date of combination, it regards the share of the carrying amount of the equity of the combined party included the consolidated financial statements of the ultimate controlling party as the initial cost of the investment. The difference between the initial cost of the long-term equity investment and the carrying value of the combination consideration paid or the par value of shares issued offsets capital reserve; if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.



### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資(續)

##### 2. 投資成本的確定(續)

###### (1) (續)

公司通過多次交易分步實現同一控制下企業合併形成的長期股權投資，判斷是否屬於「一攬子交易」。屬於「一攬子交易」的，把各項交易作為一項取得控制權的交易進行會計處理。不屬於「一攬子交易」的，在合併日，根據合併後應享有被合併方淨資產在最終控制方合併財務報表中的賬面價值的份額確定初始投資成本。合併日長期股權投資的初始投資成本，與達到合併前的長期股權投資賬面價值加上合併日進一步取得股份新支付對價的賬面價值之和的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

###### (2) 非同一控制下的企業合併形成的，在購買日按照支付的合併對價的公允價值作為其初始投資成本。

公司通過多次交易分步實現非同一控制下企業合併形成的長期股權投資，區分個別財務報表和合併財務報表進行相關會計處理：

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments (Continued)

##### 2. Determination of investment cost (Continued)

###### (1) (Continued)

When long-term equity investments are obtained through business combination under common control achieved in stages, the Company determines whether it is a "bundled transaction". If it is a "bundled transaction", stages as a whole are considered as one transaction in accounting treatment. If it is not a "bundled transaction", investment cost is initially recognized at the share of the carrying amount of net assets of the combined party included the consolidated financial statements of the ultimate controlling party. The difference between the acquisition-date investment cost of long-term equity investments and the carrying amount of the previously held long-term equity investments plus the carrying amount of the consideration paid for the newly acquired equity is adjusted to capital reserve; if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

###### (2) For business combination not under common control, investment cost is initially recognized at the acquisition-date fair value of considerations paid.

When long-term equity investments are obtained through business combination not under common control achieved in stages, the Company determined whether they are stand-alone financial statements or consolidated financial statements in accounting treatment:

### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資(續)

##### 2. 投資成本的確定(續)

###### (2) (續)

- 1) 在個別財務報表中，按照原持有的股權投資的賬面價值加上新增投資成本之和，作為改按成本法核算的初始投資成本。
- 2) 在合併財務報表中，判斷是否屬於「一攬子交易」。屬於「一攬子交易」的，把各項交易作為一項取得控制權的交易進行會計處理。不屬於「一攬子交易」的，對於購買日之前持有的被購買方的股權，按照該股權在購買日的公允價值進行重新計量，公允價值與其賬面價值的差額計入當期投資收益；購買日之前持有的被購買方的股權涉及權益法核算下的其他綜合收益等的，與其相關的其他綜合收益等轉為購買日所屬當期收益。但由於被投資方重新計量設定受益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments (Continued)

##### 2. Determination of investment cost (Continued)

###### (2) (Continued)

- 1) In the case of stand-alone financial statements, investment cost is initially recognized at the carrying amount of the previously held long-term equity investments plus the carrying amount of the consideration paid for the newly acquired equity.
- 2) In the case of consolidated financial statements, the Company determines whether it is a "bundled transaction". If it is a "bundled transaction", stages as a whole are considered as one transaction in accounting treatment. If it is not a "bundled transaction", the carrying value of the acquirer's previously held equity interest in the acquire is re-measured at the acquisition-date fair value, and the difference between the fair value and the carrying amount is recognized in investment income; when the acquirer's previously held equity interest in the acquire involves other comprehensive income under equity method, the related other comprehensive income is reclassified as income for the acquisition period, excluding other comprehensive income arising from changes in net liabilities or assets from re-measurement of defined benefit plan of the acquiree.

### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資(續)

##### 2. 投資成本的確定(續)

- (3) 除企業合併形成以外的：以支付現金取得的，按照實際支付的購買價款作為其初始投資成本；以發行權益性證券取得的，按照發行權益性證券的公允價值作為其初始投資成本；以債務重組方式取得的，按《企業會計準則第12號—債務重組》確定其初始投資成本；以非貨幣性資產交換取得的，按《企業會計準則第7號—非貨幣性資產交換》確定其初始投資成本。

##### 3. 後續計量及損益確認方法

對被投資單位實施控制的長期股權投資採用成本法核算；對聯營企業和合營企業的長期股權投資，採用權益法核算。

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments (Continued)

##### 2. Determination of investment cost (Continued)

- (3) Long-term equity investment obtained through ways other than business combination: the initial cost of a long-term equity investment obtained by making payment in cash is the purchase cost which is actually paid; that obtained on the basis of issuing equity securities is the fair value of the equity securities issued; that obtained through debt restructuring is determined according to "CASBE12 — Debt Restructuring"; and that obtained through non-cash assets exchange is determined according to "CASBE7 — Non-cash Assets Exchange".

##### 3. Subsequent measurement and recognition method of gain or loss

For long-term equity investment with control relationship, it is accounted for with cost method; for long-term equity investment with joint control or significant influence relationship, it is accounted for with equity method.

### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資(續)

#### 4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法

##### (1) 個別財務報表

對處置的股權，其賬面價值與實際取得價款之間的差額，計入當期損益。對於剩餘股權，對被投資單位仍具有重大影響或者與其他方一起實施共同控制的，轉為權益法核算；不能再對被投資單位實施控制、共同控制或重大影響的，確認為金融資產，按照《企業會計準則第22號—金融工具確認和計量》的相關規定進行核算。

##### (2) 合併財務報表

1) 通過多次交易分步處置對子公司投資至喪失控制權，且不屬於「一攬子交易」的

在喪失控制權之前，處置價款與處置長期股權投資相對應享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，調整資本公積（資本溢價），資本溢價不足沖減的，沖減留存收益。

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments (Continued)

#### 4. Disposal of a subsidiary in stages resulting in the Company's loss of control

##### (1) Stand-alone financial statements

The difference between the carrying amount of the disposed equity and the consideration obtained thereof is recognized in profit or loss. If the disposal does not result in the Company's loss of significant influence or joint control, the remained equity is accounted for with equity method; however, if the disposal results in the Company's loss of control, joint control, or significant influence, the remained equity is reclassified as available-for-sale financial assets, and accounted for according to CASBE 22—Financial Instruments: Recognition and Measurement.

##### (2) Consolidated financial statements

1) Disposal of a subsidiary in stages not qualified as "bundled transaction" resulting in the Company's loss of control

Before the Company's loss of control, the difference between the disposal consideration and the proportionate share of net assets in the disposed subsidiary from acquisition date or combination date to the disposal date is adjusted to capital reserve (capital premium), if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.



### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資(續)

#### 4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

##### (2) 合併財務報表(續)

- 1) 通過多次交易分步處置對子公司投資至喪失控制權，且不屬於「一攬子交易」的(續)

喪失對原子公司控制權時，對於剩餘股權，按照其在喪失控制權日的公允價值進行重新計量。處置股權取得的對價與剩餘股權公允價值之和，減去按原持股比例計算應享有原有子公司自購買日或合併日開始持續計算的淨資產的份額之間的差額，計入喪失控制權當期的投資收益，同時沖減商譽。與原有子公司股權投資相關的其他綜合收益等，應當在喪失控制權時轉為當期投資收益。

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments (Continued)

#### 4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

##### (2) Consolidated financial statements (Continued)

- 1) Disposal of a subsidiary in stages not qualified as "bundled transaction" resulting in the Company's loss of control (Continued)

When the Company loses control, the remained equity is re-measured at the loss-of-control-date fair value. The aggregated value of disposal consideration and the fair value of the remained equity, less the share of net assets in the disposed subsidiary held before the disposal from the acquisition date or combination date to the disposal date is recognized in investment income in the period when the Company loses control over such subsidiary, and meanwhile goodwill is offset correspondingly. Other comprehensive income related to equity investments in former subsidiary is reclassified as investment income upon the Company's loss of control.

### 三、重要會計政策及會計估計(續)

#### (十四) 長期股權投資(續)

##### 4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

###### (2) 合併財務報表(續)

- 2) 通過多次交易分步處置對子公司投資至喪失控制權，且屬於「一攬子交易」的

將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理。但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一並轉入喪失控制權當期的損益。

#### (十五) 投資性房地產

1. 投資性房地產系出租的建築物。
2. 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，並採用與固定資產和無形資產相同的方法計提折舊或進行攤銷。

### III. Significant accounting policies and estimates (Continued)

#### (XIV) Long-term equity investments (Continued)

##### 4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

###### (2) Consolidated financial statements (Continued)

- 2) Disposal of a subsidiary in stages qualified as "bundled transaction" resulting in the Company's loss of control

In case of "bundled transaction", stages as a whole are considered as one transaction resulting in loss of control in accounting treatment. Before the Company loses control, the difference between the disposal consideration at each stage and the proportionate share of net assets in the disposed subsidiary is recognized as other comprehensive income at the consolidated financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

#### (XV) Investment property

1. Investment property includes buildings that have been leased out.
2. The initial measurement of investment property is based on its cost, and subsequent measurement is made using the cost model, the depreciation or amortization method is the same as that of fixed assets and intangible assets.

### 三、重要會計政策及會計估計(續)

#### (十六) 固定資產

##### 1. 固定資產確認條件

固定資產是指為生產商品、提供勞務、出租或經營管理而持有的，使用年限超過一個會計年度的有形資產。固定資產在同時滿足經濟利益很可能流入、成本能夠可靠計量時予以確認。

##### 2. 各類固定資產的折舊方法

類別	折舊方法	折舊年限(年)	殘值率(%)	年折舊率(%)
Categories	Depreciation method	Useful life (years)	Estimated residual value proportion (%)	Annual depreciation rate (%)
房屋及建築物	年限平均法	15-30	3	3.23-6.47
Buildings and structures	Straight-line	15-30	3	3.23-6.47
機器設備	年限平均法	5-18	3	5.39-19.40
Machinery	Straight-line	5-18	3	5.39-19.40
運輸工具	年限平均法	4-6	3	16.17-24.25
Transport facilities	Straight-line	4-6	3	16.17-24.25
其他設備	年限平均法	4-15	3	6.47-24.25
Other equipment	Straight-line	4-15	3	6.47-24.25

### III. Significant accounting policies and estimates (Continued)

#### (XVI) Fixed assets

##### 1. Recognition principles of fixed assets

Fixed assets are tangible assets held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and expected to be used during more than one accounting year. Fixed assets are recognized if, and only if, it is probable that future economic benefits associated with the assets will flow to the Company and the cost of the assets can be measured reliably.

##### 2. Depreciation method of different categories of fixed assets

### 三、重要會計政策及會計估計(續)

#### (十七) 在建工程

1. 在建工程同時滿足經濟利益很可能流入、成本能夠可靠計量則予以確認。在建工程按建造該項資產達到預定可使用狀態前所發生的實際成本計量。
2. 在建工程達到預定可使用狀態時，按工程實際成本轉入固定資產。已達到預定可使用狀態但尚未辦理竣工決算的，先按估計價值轉入固定資產，待辦理竣工決算後再按實際成本調整原暫估價值，但不再調整原已計提的折舊。

#### (十八) 借款費用

1. **借款費用資本化的確認原則**  
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，在發生時確認為費用，計入當期損益。

### III. Significant accounting policies and estimates (*Continued*)

#### (XVII) Construction in progress

1. Construction in progress is recognized if, and only if, it is probable that future economic benefits associated with the item will flow to the Company, and the cost of the item can be measured reliably. Construction in progress is measured at the actual cost incurred to reach its designed usable conditions.
2. Construction in progress is transferred into fixed assets at its actual cost when it reaches its designed usable conditions. When the construction completion cost reaches final estimating and auditing of the construction in progress was not finished while it reaching the designed usable conditions, it is transferred to fixed assets using estimated value first, and then adjusted accordingly when the actual cost is settled, but the accumulated depreciation is not to be adjusted retrospectively.

#### (XVIII) Borrowing costs

1. **Recognition principle of borrowing costs capitalization**  
Where the borrowing costs incurred to the Company can be directly attributable to the acquisition and construction or production of assets eligible for capitalization, it is capitalized and included in the costs of relevant assets; other borrowing costs are recognized as expenses on the basis of the actual amount incurred, and are included in profit or loss.



### 三、重要會計政策及會計估計(續)

#### (十八) 借款費用(續)

##### 2. 借款費用資本化期間

- (1) 當借款費用同時滿足下列條件時，開始資本化：1) 資產支出已經發生；2) 借款費用已經發生；3) 為使資產達到預定可使用或可銷售狀態所必要的購建或者生產活動已經開始。
- (2) 若符合資本化條件的資產在購建或者生產過程中發生非正常中斷，並且中斷時間連續超過3個月，暫停借款費用的資本化；中斷期間發生的借款費用確認為當期費用，直至資產的購建或者生產活動重新開始。
- (3) 當所購建或者生產符合資本化條件的資產達到預定可使用或可銷售狀態時，借款費用停止資本化。

### III. Significant accounting policies and estimates (Continued)

#### (XVIII) Borrowing costs (Continued)

##### 2. Borrowing costs capitalization period

- (1) The borrowing costs are not capitalized unless they following requirements are all met: 1) the asset disbursements have already incurred; 2) the borrowing costs have already incurred; and 3) the acquisition and construction or production activities which are necessary to prepare the asset for its intended use or sale have already started.
- (2) Suspension of capitalization: where the acquisition and construction or production of a qualified asset is interrupted abnormally and the interruption period lasts for more than 3 months, the capitalization of the borrowing costs is suspended; the borrowing costs incurred during such period are recognized as expenses, and are included in profit or loss, till the acquisition and construction or production of the asset restarts.
- (3) Ceasing of capitalization: when the qualified asset under acquisition and construction or production is ready for the intended use or sale, the capitalization of the borrowing costs is ceased.

### 三、重要會計政策及會計估計(續)

#### (十八) 借款費用(續)

##### 3. 借款費用資本化率以及資本化金額

為購建或者生產符合資本化條件的資產而借入專門借款的，以專門借款當期實際發生的利息費用(包括按照實際利率法確定的折價或溢價的攤銷)，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，確定應予資本化的利息金額；為購建或者生產符合資本化條件的資產佔用了一般借款的，根據累計資產支出超過專門借款的資產支出加權平均數乘以佔用一般借款的資本化率，計算確定一般借款應予資本化的利息金額。

### III. Significant accounting policies and estimates (Continued)

#### (XVIII) Borrowing costs (Continued)

##### 3. Capitalization rate and capitalized amount of borrowing costs

For borrowings exclusively for the acquisition and construction or production of assets eligible for capitalization, the to-be-capitalized amount of interests is determined in light of the actual interest expenses incurred (including amortization of premium or discount based on effective interest method) of the special borrowings at the present period minus the income of interests earned on the unused borrowings as a deposit in the bank or as a temporary investment; where a general borrowing is used for the acquisition and construction or production of assets eligible for capitalization, the Company calculates and determines the to-be-capitalized amount of interests on the general borrowing by multiplying the weighted average asset disbursement of the part of the accumulative asset disbursements minus the general borrowing by the capitalization rate of the general borrowing used.

### 三、重要會計政策及會計估計(續)

#### (十九) 無形資產

1. 無形資產包括土地使用權、特許權、商標等，按成本進行初始計量。
2. 使用壽命有限的無形資產，在使用壽命內按照與該項無形資產有關的經濟利益的預期實現方式系統合理地攤銷，無法可靠確定預期實現方式的，採用直線法攤銷。具體年限如下：

項目	Items	攤銷年限(年) Amortization period (years)
土地使用權	Land use right	50
特許權	Patent	10–15
商標	Trademark	50
其他	Others	10–15

使用壽命不確定的無形資產不攤銷，本公司在每個會計期間均對該無形資產的使用壽命進行覆核。對使用壽命不確定的無形資產，使用壽命不確定的判斷依據是：

- (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。

### III. Significant accounting policies and estimates (Continued)

#### (XIX) Intangible assets

1. Intangible asset includes land use right, patent and trademark etc. The initial measurement of intangible asset is based its cost.
2. For intangible asset with finite useful life, it is amortized within its useful life systematically and reasonably based on the expected realization pattern of the related economic benefits, if it is unable to determine the expected realization pattern reliably, intangible assets are amortized by the straight-line method with details as follows:

Intangible asset with indefinite useful life is not amortized, but its useful life is reviewed annually. "Indefinite useful life" refers to:

- (1) For intangible assets derived from contractual rights or other legal rights, there are no explicit years of use stipulated in the contract or laws and regulations;
- (2) Useful life cannot be estimated after considering industrial practice or relevant expert opinion.

### 三、重要會計政策及會計估計(續)

#### (十九) 無形資產(續)

3. 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。內部研究開發項目開發階段的支出，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。

本公司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。

### III. Significant accounting policies and estimates (Continued)

#### (XIX) Intangible assets (Continued)

3. Expenditures on the research phase of an internal project are recognized as profit or loss when it is incurred. An intangible asset arising from the development phase of an internal project is recognized if the Company can demonstrate all of the following: (1) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (2) its intention to complete the intangible asset and use or sell it; (3) how the intangible asset will generate probable future economic benefits. Among other things, the Company can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (4) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (5) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

Criteria for distinguishing the research phase from the development phase of an internal project to create an intangible asset: research stage involves activities carried out for 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 pin-pointing and high probability of concluding results.



### 三、重要會計政策及會計估計(續)

#### (二十) 部分長期資產減值

對長期股權投資、採用成本模式計量的投資性房地產、固定資產、在建工程、使用壽命有限的無形資產等長期資產，在資產負債表日有跡象表明發生減值的，估計其可收回金額。對因企業合併所形成的商譽和使用壽命不確定的無形資產，無論是否存在減值跡象，每年都進行減值測試。商譽結合與其相關的資產組或者資產組組合進行減值測試。

若上述長期資產的可收回金額低於其賬面價值的，按其差額確認資產減值準備並計入當期損益。

#### (二十一) 長期待攤費用

長期待攤費用核算已經支出，攤銷期限在1年以上(不含1年)的各項費用。長期待攤費用按實際發生額入賬，在受益期或規定的期限內分期平均攤銷。如果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。

### III. Significant accounting policies and estimates (Continued)

#### (XX) Impairment of part of non-current assets

For non-current assets such as long-term equity investments, investment property at cost model, fixed assets, construction in progress, productive biological assets at cost model, oil and gas assets, intangible assets with finite useful life, etc., if at the balance sheet date there is indication of impairment, the recoverable amount is estimated. For goodwill recognized in business combination and intangible assets with indefinite useful life, no matter whether there is indication of impairment, impairment test is performed annually. Impairment test on goodwill is performed on related group of assets or a portfolio of groups of assets.

When the recoverable amount of such non-current assets is lower than their carrying amount, the difference is recognized as assets impairment loss through profit or loss.

#### (XXI) Long-term prepayments

Long-term prepayments are expenses that have been recognized but with amortization period over one year (excluding one year). They are recorded with actual cost, and evenly amortized within its beneficiary period or stipulated period. If items of long-term prepayments fail to be beneficial to the following accounting periods, residual values of such items are included in profit or loss.

### 三、重要會計政策及會計估計(續)

#### (十二) 職工薪酬

1. 職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。
2. **短期薪酬的會計處理方法**  
在職工為公司提供服務的會計期間，將實際發生的短期薪酬確認為負債，並計入當期損益或相關資產成本。
3. **離職後福利的會計處理方法**  
離職後福利分為設定提存計劃和設定受益計劃。
  - (1) 在職工為公司提供服務的會計期間，根據設定提存計劃計算的應繳存金額確認為負債，並計入當期損益或相關資產成本。
  - (2) 對設定受益計劃的會計處理通常包括下列步驟：
    - 1) 根據預期累計福利單位法，採用無偏且相互一致的精算假設對有關人口統計變量和財務變量等作出估計，計量設定受益計劃所產生的義務，並確定相關義務的所屬期間。同時，對設定受益計劃所產生的義務予以折現，以確定設定受益計劃義務的現值和當期服務成本；

### III. Significant accounting policies and estimates (Continued)

#### (XXII) Employee benefits

1. Employee benefits include short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.
2. **Short-term employee benefits**  
The Company recognizes, in the accounting period in which an employee provides service, short-term employee benefits actually incurred as liabilities, with a corresponding charge to profit or loss or the cost of a relevant asset.
3. **Post-employment benefits**  
The Company classifies post-employment benefit plans as either defined contribution plans or defined benefit plans.
  - (1) The Company recognizes in the accounting period in which an employee provides service the contribution payable to a defined contribution plan as a liability, with a corresponding charge to profit or loss or the cost of a relevant asset.
  - (2) Accounting treatment by the Company for defined benefit plan usually involves the following steps:
    - 1) In accordance with the projected unit credit method, using unbiased and mutually compatible actuarial assumptions to estimate related demographic variables and financial variables, measure the obligations under the defined benefit plan, and determine the periods to which the obligations are attributed. The Company discounts obligations under the defined benefit plan using the discount rate to determine the present value of the defined benefit plan obligations and the current service cost;

### 三、重要會計政策及會計估計(續)

#### (十二) 職工薪酬(續)

##### 3. 離職後福利的會計處理方法(續)

###### (2) (續)

- 2) 設定受益計劃存在資產的，將設定受益計劃義務現值減去設定受益計劃資產公允價值所形成的赤字或盈餘確認為一項設定受益計劃淨負債或淨資產。設定受益計劃存在盈餘的，以設定受益計劃的盈餘和資產上限兩項的孰低者計量設定受益計劃淨資產；
- 3) 期末，將設定受益計劃產生的職工薪酬成本確認為服務成本、設定受益計劃淨負債或淨資產的利息淨額以及重新計量設定受益計劃淨負債或淨資產所產生的變動等三部分，其中服務成本和設定受益計劃淨負債或淨資產的利息淨額計入當期損益或相關資產成本，重新計量設定受益計劃淨負債或淨資產所產生的變動計入其他綜合收益，並且在後續會計期間不允許轉回至損益，但可以在權益範圍內轉移這些在其他綜合收益確認的金額。

### III. Significant accounting policies and estimates (Continued)

#### (XXII) Employee benefits (Continued)

##### 3. Post-employment benefits (Continued)

###### (2) (Continued)

- 2) When a defined benefit plan has assets, the Company recognizes the deficit or surplus by deducting the present value of the defined benefit plan obligation from the fair value of defined benefit plan assets as a net defined benefit plan liability or net defined benefit plan asset. When a defined benefit plan has a surplus, the Company measures the net defined benefit plan asset at the lower of the surplus in the defined benefit plan and the asset ceiling;
- 3) At the end of reporting period, the Company recognizes the following components of employee benefits cost arising from defined benefit plan: a. service cost; b. net interest on the net defined benefit plan liability (asset); and c. Changes as a result of re-measurement of the net defined benefit liability (asset). Item a and item b are recognized in profit or loss or the cost of a relevant asset. Item c is recognized in other comprehensive income and is not to be reclassified subsequently to profit or loss. However, the Company may transfer those amounts recognized in other comprehensive income within equity.

### 三、重要會計政策及會計估計(續)

#### (十二) 職工薪酬(續)

##### 4. 辭退福利的會計處理方法

向職工提供的辭退福利，在下列兩者孰早日確認辭退福利產生的職工薪酬負債，並計入當期損益：(1)公司不能單方面撤回因解除勞動關係計劃或裁減建議所提供的辭退福利時；(2)公司確認與涉及支付辭退福利的重組相關的成本或費用時。

##### 5. 其他長期職工福利的會計處理方法

向職工提供的其他長期福利，符合設定提存計劃條件的，按照設定提存計劃的有關規定進行會計處理；除此之外的其他長期福利，按照設定受益計劃的有關規定進行會計處理，為簡化相關會計處理，將其產生的職工薪酬成本確認為服務成本、其他長期職工福利淨負債或淨資產的利息淨額以及重新計量其他長期職工福利淨負債或淨資產所產生的變動等組成項目的總淨額計入當期損益或相關資產成本。

### III. Significant accounting policies and estimates (Continued)

#### (XXII) Employee benefits (Continued)

##### 4. Termination benefits

Termination benefits provided to employees are recognized as an employee benefit liability for termination benefits, with a corresponding charge to profit or loss at the earlier of the following dates: (1) when the Company cannot unilaterally withdraw the offer of termination benefits because of an employment termination plan or a curtailment proposal; or (2) when the Company recognizes cost or expenses related to a restructuring that involves the payment of termination benefits.

##### 5. Other long-term employee benefits

When other long-term employee benefits provided by the Company to the employees satisfied the conditions for classifying as a defined contribution plan, those benefits are accounted for in accordance with the requirements relating to defined contribution plan. The Company recognizes and measures the net liability or net asset of other long-term employee benefits in accordance with the requirements relation to defined benefit plan. At the end of the reporting period, the Company recognizes the components of cost of employee benefits arising from other long-term employee benefits as the followings: a. service cost; b. net interest on the net liability or net assets of other long-term employee benefits; and c. changes as a result of re-measurement of the net liability or net assets of other long-term employee benefits. As a practical expedient, the net total of the aforesaid amounts are recognized in profit or loss or included in the cost of a relevant asset.



### 三、重要會計政策及會計估計(續)

#### (十三) 收入

##### 1. 收入確認原則

(1) 銷售商品  
銷售商品收入在同時滿足下列條件時予以確認：1) 將商品所有權上的主要風險和報酬轉移給購貨方；2) 公司不再保留通常與所有權相聯繫的繼續管理權，也不再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；5) 相關的已發生或將發生的成本能夠可靠地計量。

(2) 提供勞務  
提供勞務交易的結果在資產負債表日能夠可靠估計的(同時滿足收入的金額能夠可靠地計量、相關經濟利益很可能流入、交易的完工進度能夠可靠地確定、交易中已發生和將發生的成本能夠可靠地計量)，採用完工百分比法確認提供勞務的收入，並按已經發生的成本佔估計總成本的比例確定提供勞務交易的完工進度。提供勞務交易的結果在資產負債表日不能夠可靠估計的，若已經發生的勞務成本預計能夠得到補償，按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；若已經發生的勞務成本預計不能夠得到補償，將已經發生的勞務成本計入當期損益，不確認勞務收入。

### III. Significant accounting policies and estimates (Continued)

#### (XXIII) Revenue

##### 1. Revenue recognition principles

(1) Sale of goods  
Revenue from sale of goods is recognized if, and only if, the following conditions are all satisfied: a) significant risks and rewards of ownership of the goods is transferred to the buyer; b) the Company retains neither continuing managerial involvement of ownership nor effective control over the goods sold; c) the amount of revenue can be measured reliably; d) it is probable that the economic benefits of the transaction will flow to the Company; and e) the costs of the transaction incurred and to be incurred can be measured reliably.

(2) Rendering of services  
When the outcome of the transaction can be estimated reliably at the balance sheet date (the amount of revenue can be measured reliably, it is probable that the economic benefits will flow to the Company, the percentage of completion of the transaction can be determined reliably, and the costs of the transaction incurred and to be incurred can be measured reliably), revenue from rendering of services is recognized using the percentage of completion method, and the stage of completion is determined at the proportion of costs incurred to the estimated total costs. When the outcome of the transaction cannot be estimated reliably at the balance sheet date, revenue is recognized based on the amount of the costs incurred and the costs incurred are charged off at the same amount when the costs incurred are expected to be recoverable; and no revenue is recognized and the costs incurred are charged off as an expense of the period when the costs incurred are not expected to be recovered.

### 三、重要會計政策及會計估計(續)

#### (十三) 收入(續)

##### 1. 收入確認原則(續)

##### (3) 讓渡資產使用權

讓渡資產使用權在同時滿足相關的經濟利益很可能流入、收入金額能夠可靠計量時，確認讓渡資產使用權的收入。利息收入按照他人使用本公司貨幣資金的時間和實際利率計算確定；使用費收入按有關合同或協議約定的收費時間和方法計算確定。

##### 2. 收入確認的具體方法

公司主要銷售銅纜及相關產品、光纜及相關產品、電線套管及相關產品。內銷產品收入確認需滿足以下條件：公司已根據合同約定將產品交付給購貨方，且產品銷售收入金額已確定，已經收回貨款或取得了收款憑證且相關的經濟利益很可能流入，產品相關的成本能夠可靠地計量。外銷產品收入確認需滿足以下條件：公司已根據合同約定將產品報關、離港，取得提單，且產品銷售收入金額已確定，已經收回貨款或取得了收款憑證且相關的經濟利益很可能流入，產品相關的成本能夠可靠地計量。

### III. Significant accounting policies and estimates (Continued)

#### (XXIII) Revenue (Continued)

##### 1. Revenue recognition principles (Continued)

##### (3) Revenue arising from use by others of assets

Revenue arising from use by others of assets is recognized if, and only if, it is probable that economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably. Interest income is recognized based on the length of time for which the Company's cash is used by others and the effective interest rate; and royalties are recognized according to the period and method of charging as specified in relevant contract or agreement.

##### 2. Revenue recognition method adopted by the Company

The Company's main products are copper cables and related products, optical cable and related products and cable joint and related products. Revenue from domestic sales is recognized if, and only if, the following conditions are all met: the Company has delivered goods to the purchaser based on contractual agreements; sales revenue is determined; goods payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company; and the costs of the transaction incurred and to be incurred can be measured reliably. Revenue from overseas sales is recognized if, and only if, the following conditions are all met: the Company has declared goods to the customs and the goods have departed from the port to the purchaser based on contractual agreements; the Company has obtained a bill of lading; sales revenue is determined; goods payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company; and the costs of the transaction incurred and to be incurred can be measured reliably.

### 三、重要會計政策及會計估計(續)

#### (二十四) 政府補助

##### 1. 與資產相關的政府補助判斷依據及會計處理方法

公司取得的、用於購建或以其他方式形成長期資產的政府補助劃分為與資產相關的政府補助。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。但是，按照名義金額計量的政府補助，直接計入當期損益。

##### 2. 與收益相關的政府補助判斷依據及會計處理方法

除與資產相關的政府補助之外的政府補助劃分為與收益相關的政府補助。與收益相關的政府補助，用於補償以後期間的相關成本費用或損失的，確認為遞延收益，在確認相關成本費用或損失的期間，計入當期損益；用於補償已發生的相關成本費用或損失的，直接計入當期損益。

### III. Significant accounting policies and estimates (Continued)

#### (XXV) Government grants

##### 1. Basis for determination of and accounting for government grants related to assets

Government grants related to assets are government grants, with which the Company purchase, construct or otherwise acquire non-current assets. They are recognized as deferred income, and amortized on a straight-line method over the useful lives of the relevant assets, and included in profit or loss. However, those measured at notional amount is directly included into profit or loss.

##### 2. Basis for determination of and accounting for government grants related to income

Government grants related to income are government grants other than those related to assets. For government grants related to income used for compensating the related future cost, expenses or losses of the Company are recognized as deferred income and are included in profit or loss during the period in which the relevant cost, expenses or losses are recognized; for government grants related to income used for compensating the related cost, expenses or losses incurred to the Company, they are directly included in profit or loss.



### 三、重要會計政策及會計估計(續)

#### (十五) 遞延所得稅資產、遞延所得稅負債

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，該計稅基礎與其賬面數之間的差額)，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。
2. 確認遞延所得稅資產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。
3. 資產負債表日，對遞延所得稅資產的賬面價值進行覆核，如果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利益，則減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，轉回減記的金額。
4. 公司當期所得稅和遞延所得稅作為所得稅費用或收益計入當期損益，但不包括下列情況產生的所得稅：(1)企業合併；(2)直接在所有者權益中確認的交易或者事項。

### III. Significant accounting policies and estimates (Continued)

#### (XXV) Deferred tax assets/Deferred tax liabilities

1. Deferred tax assets or deferred tax liabilities are calculated and recognized based on the difference between the carrying amount and tax base of assets and liabilities (and the difference of the carrying amount and tax base of items not recognized as assets and liabilities but with their tax base being able to be determined according to tax laws) and in accordance with the tax rate applicable to the period during which the assets are expected to be recovered or the liabilities are expected to be settled.
2. A deferred tax asset is recognized to the extent of the amount of the taxable income, which it is most likely to obtain and which can be deducted from the deductible temporary difference. At the balance sheet date, if there is any exact evidence that it is probable that future taxable profits will be available against which deductible temporary differences can be utilized, the deferred tax assets unrecognized in prior periods are recognized.
3. At the balance sheet date, the carrying amount of deferred tax assets is reviewed. The carrying amount of a deferred tax asset is reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of the deferred tax asset to be utilized. Such reduction is subsequently reversed to the extent that it becomes probable that sufficient taxable income will be available.
4. The income tax and deferred tax for the period are treated as income tax expenses or income through profit or loss, excluding those arising from the following circumstances: (a) business combination; and (b) the transactions or items directly recognized in equity.



### 三、重要會計政策及會計估計(續)

#### (二十六) 租賃

##### 經營租賃的會計處理方法

公司為承租人時，在租賃期內各個期間按照直線法將租金計入相關資產成本或確認為當期損益，發生的初始直接費用，直接計入當期損益。或有租金在實際發生時計入當期損益。

公司為出租人時，在租賃期內各個期間按照直線法將租金確認為當期損益，發生的初始直接費用，除金額較大的予以資本化並分期計入損益外，均直接計入當期損益。或有租金在實際發生時計入當期損益。

#### (二十七) 分部報告

公司以內部組織結構、管理要求、內部報告制度等為依據確定經營分部。公司的經營分部是指同時滿足下列條件的組成部分：

1. 該組成部分能夠在日常活動中產生收入、發生費用；
2. 管理層能夠定期評價該組成部分的經營成果，以決定向其配置資源、評價其業績；
3. 能夠通過分析取得該組成部分的財務狀況、經營成果和現金流量等有關會計信息。

### III. Significant accounting policies and estimates (Continued)

#### (XXVI) Leases

##### Accounting for operating leases

When the Company is the lessee, lease payments are recognized as cost or profit or loss with straight-line method over the lease term. Initial expenses are recognized directly into profit or loss. Contingent rents are charged as profit or loss in the periods in which they are incurred.

When the Company is the lessor, lease income is recognized as profit or loss with straight-line method over the lease term. Initial expenses, other than those with material amount and eligible for capitalization which are recognized as profit or loss by installments, are recognized directly as profit or loss. Contingent rents are charged into profit or loss in the periods in which they are incurred.

#### (XXVII) Segment Reporting

Reportable segments are identified based on operating segments which are determined based on the structure of the Company's internal organization, management requirements and internal reporting system. An operating segment is a component of the Company:

1. engages in business activities from which it may earn revenues and incur expenses
2. whose financial performance is regularly reviewed by Management to make decisions about resources to be allocation to the segment and assess its performance; and
3. for which financial information regarding financial position, financial performance and cash flows is available.

#### 四、稅項

##### (一) 主要稅種及稅率

#### IV. Taxes

##### (I) Main taxes and tax rates

稅種 Taxes	計稅依據 Tax bases	稅率 Tax rates
企業所得稅 Enterprise income tax	應納稅所得額 Taxable income	15%, 25%
增值稅 Value-added tax (VAT)	銷售貨物或提供應稅勞務 The taxable revenue from sales of goods or rendering of services	17%
增值稅(營改增) Value-added tax (replacing business tax with VAT)	銷售貨物或提供應稅勞務 The taxable revenue from sales of goods or rendering of services	13%, 11%, 6%, 3%
營業稅 Business tax	應納稅營業額 The taxable business turnover	5%
城市維護建設稅 Urban maintenance and construction tax	實際繳納的流轉稅 Turnover tax payable	5%, 7%
教育費附加 Education surcharge	實際繳納的流轉稅 Turnover tax payable	3%
地方教育附加 Local education surcharge	實際繳納的流轉稅 Turnover tax payable	2%
房產稅 Housing property tax	從價計征的，按房產原值一次減除30%後餘值的1.2%計繳；從租計征的，按租金收入的12%計繳。 For housing property levied on the basis of price, housing property tax is levied at the rate of 1.2% of the balance after deducting 30% of the cost; for housing property levied on the basis of rent, housing property tax is levied at the rate of 12% of rent revenue	1.2%, 12%
城鎮土地使用稅 Urban and township land use tax	實際佔用的土地面積 Actual area of land occupied	6元/m <sup>2</sup> RMB6/m <sup>2</sup>

#### 四、稅項(續)

##### (一) 主要稅種及稅率(續)

不同稅率的納稅主體企業所得稅稅率說明

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate
本公司 The Company	15%
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	15%
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	25%
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	15%
重慶普泰峰鋁業有限公司 Chongqing Putaifeng Aluminium Co., Ltd.	25%

##### (二) 稅收優惠

根據四川省高新技術企業認定管理小組文件川高企認[2015]7號文，本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(二零一五年至二零一七年)。

根據四川省高新技術企業認定管理小組文件川高企認[2014]6號文，本公司子公司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(二零一四年至二零一六年)。本期前述三家子公司已按規定提交複審。根據過往經驗，預計十月份可以通過複審。故本期前述三家子公司仍保留按照15%的優惠稅率的所得稅。

#### IV. Taxes (Continued)

##### (I) Main taxes and tax rates (Continued)

Different enterprise income tax rates applicable to different taxpayers:

##### (II) Tax preferential policies

Pursuant to the document of High-tech Enterprises Recognition Committee of Sichuan Province (Chuangaoqiren [2015] No.7), the Company was recognised as a high-tech enterprise and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2015 to 2017.

Pursuant to the document of High-tech Enterprises Recognition Committee of Sichuan Province (Chuangaoqiren [2014] No.6), the Company's subsidiaries, Chengdu SEI Optical Fiber Co., Ltd., Chengdu Zhongling Radio Communications Co., Ltd. were recognised as high-tech enterprises and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2014 to 2016. The two subsidiaries above had applied for reassessment in accordance with the requirements during the Period. Based on the past experience, it is expected they will pass the reassessment by October. Therefore, the two subsidiaries above still withheld the income tax at the preferential tax rate of 15% during the Period.

#### 四、稅項(續)

##### (三) 其他說明

根據《財政部國家稅務總局關於全面推開營業稅改征增值稅試點的通知》(財稅[2016]36號)，經國務院批准，自2016年5月1日起，在全國範圍內全面推開營業稅改征增值稅(以下稱營改增)試點，建築業、房地產業、金融業、生活服務業等全部營業稅納稅人，納入試點範圍，由繳納營業稅改為繳納增值稅。本公司根據此規定將相關業務由繳納營業稅改為繳納增值稅，並分別適用13%、11%、6%、3%的稅率。

#### 五、合併財務報表項目註釋

說明：本財務報表附註的期初數指2017年1月1日財務報表數，期末數指2017年6月30日財務報表數，本期指2017年1月1日-2017年6月30日，上年同期指2016年1月1日-2016年6月30日。母公司同。

##### (一) 合併資產負債表項目註釋

###### 1. 貨幣資金

###### (1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
庫存現金	Cash on hand	39,766.98	44,151.48
銀行存款	Cash in bank	442,360,188.71	360,543,236.26
其他貨幣資金	Other cash and bank balances	12,001,613.65	25,428,747.05
合計	Total	454,401,569.34	386,016,134.79

#### IV. Taxes (Continued)

##### (III) Other remarks

Pursuant to the document of Notice of the Ministry of Finance and the State Administration of Taxation on Comprehensively Implementing the Pilot of Replacing Business Tax with VAT, Cai Shui [2016] 36, approved by the State Council, since 1 May 2016, the pilot of replacing business tax with VAT is implemented nationwide, construction industry, real estate industry, finance and life service industry, etc., all the business tax payers, included in the scope of the pilot, change their tax payment from business tax to VAT. Pursuant to this notice, the Company changed their tax payment from business tax to VAT, and respectively applied to tax rate 13%, 11%, 6% and 3%.

#### V. Notes to items of consolidated financial statements

Explanation: In the notes to the financial statements, opening balance refers to the amounts as at 1 January 2017; closing balance refers to the amounts as at 30 June 2017; current period cumulative refers to the amounts for the period from 1 January 2017 to 30 June 2017; preceding period comparative refers to the amounts for the period from 1 January 2016 to 30 June 2016. Same applies to those of the parent company.

##### (I) Notes to items of the consolidated balance sheet

###### 1. Cash and bank balances

###### (1) Details



## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 1. 貨幣資金(續)

##### (2) 其他說明

期末，其他貨幣資金中信用證保證金12,001,613.64元，銀行存款中包含用於質押的定期存款餘額63,125,798.52，上述為使用受限的貨幣資金。

#### 2. 應收票據

##### (1) 明細情況

項目	Items	期末數		賬面價值 Carrying amount
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	
銀行承兌匯票	Bank acceptance	90,392,910.49		90,392,910.49
商業承兌匯票	Trade acceptance	1,500,000.00		1,500,000.00
合計	Total	91,892,910.49		91,892,910.49

項目	Items	期初數		賬面價值 Carrying amount
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	
銀行承兌匯票	Bank acceptance	101,514,684.31		101,514,684.31
商業承兌匯票	Trade acceptance	973,721.43		973,721.43
合計	Total	102,488,405.74		102,488,405.74

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 1. Cash and bank balances (Continued)

##### (2) Other remarks

As at 30 June 2017, the balance of letter of credit deposits of other cash and bank balances was RMB12,001,613.64. There was RMB63,125,798.52 of time deposits used for pledging. Those cash and bank balances mentioned above were restricted.

#### 2. Notes receivable

##### (1) Details

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 2. 應收票據(續)

- (2) 期末公司已背書或貼現且在資產負債表日尚未到期的應收票據情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 2. Notes receivable (Continued)

- (2) Endorsed or discounted but undue notes at the balance sheet date

項目	Items	期末終止 確認金額 Closing balance derecognized	期末未終止 確認金額 Closing balance not yet derecognized
銀行承兌匯票	Bank acceptance	36,486,999.72	
小計	Subtotal	36,486,999.72	

銀行承兌匯票的承兌人是商業銀行，由於商業銀行具有較高的信用，銀行承兌匯票到期不獲支付的可能性較低，故本公司將已背書或貼現的銀行承兌匯票予以終止確認。但如果該等票據到期不獲支付，依據《票據法》之規定，公司仍將對持票人承擔連帶責任。

Due to the fact that the acceptor of bank acceptance is commercial bank, which is of high credit level, there is very little possibility of failure in recoverability when it is due. Based on this fact, the Company derecognized the endorsed or discounted bank acceptance. However, if any bank acceptance is not recoverable when it is due, the Company is still jointly liable to the holder of bank acceptance, according to the China Commercial Instrument Law.

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 3. 應收賬款

##### (1) 明細情況

##### 1) 類別明細情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 3. Accounts receivable

##### (1) Details

##### 1) Details of different categories of accounts receivable

種類	Categories	期末數 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
		Amount	% to total	Amount		
單項金額重大並單項計提壞賬準備	Receivables of individually significant amount and with provision made on an individual basis					
按信用風險特徵組合計提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	127,552,050.89	87.33	35,520,529.31	27.85	92,031,521.58
單項金額不重大但單項計提壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	18,499,628.06	12.67	18,499,628.06	100.00	
合計	Total	146,051,678.95	100.00	54,020,157.37	36.99	92,031,521.58

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 3. 應收賬款(續)

##### (1) 明細情況(續)

##### 1) 類別明細情況(續)

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 3. Accounts receivable (Continued)

##### (1) Details (Continued)

##### 1) Details of different categories of accounts receivable (Continued)

種類	Categories	賬面餘額		期初數		賬面價值
		金額	比例(%)	壞賬準備	Provision for bad debts	
		Amount	% to total	金額	計提比例(%)	Carrying amount
				Amount	Provision proportion (%)	
單項金額重大並單項計提壞賬準備	Receivables of individually significant amount and with provision made on an individual basis					
按信用風險特徵組合計提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	128,296,232.31	87.40	33,345,305.35	25.99	94,950,926.96
單項金額不重大但單項計提壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	18,499,628.06	12.60	18,499,628.06	100.00	
合計	Total	146,795,860.37	100.00	51,844,933.41	35.32	94,950,926.96



## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 3. 應收賬款(續)

##### (1) 明細情況(續)

- 2) 組合中，採用賬齡分析法計提壞賬準備的應收賬款

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 3. Accounts receivable (Continued)

##### (1) Details (Continued)

- 2) In portfolios, accounts receivable with provision made on a collective basis with age analysis method

		期末數 Closing balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	67,321,469.83		
1-2年	1-2 years	16,845,977.08	1,684,597.71	10.00
2-3年	2-3 years	11,111,566.53	3,333,469.96	30.00
3-5年	3-5 years	8,852,879.07	7,082,303.26	80.00
5年以上	Over 5 years	23,420,158.38	23,420,158.38	100.00
小計	Subtotal	127,552,050.89	35,520,529.31	27.85

		期初數 Opening balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	64,492,134.27		
1-2年	1-2 years	24,922,210.97	2,492,221.11	10.00
2-3年	2-3 years	9,903,491.47	2,971,047.44	30.00
3-5年	3-5 years	5,481,793.97	4,385,435.17	80.00
5年以上	Over 5 years	23,496,601.63	23,496,601.63	100.00
小計	Subtotal	128,296,232.31	33,345,305.35	25.99

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 3. 應收賬款(續)

##### (2) 賬齡分析

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	67,321,469.83		
1-2年	1-2 years	16,845,977.08	1,684,597.71	10.00
2-3年	2-3 years	11,111,566.53	3,333,469.96	30.00
3-5年	3-5 years	8,852,879.07	7,082,303.26	80.00
5年以上	Over 5 year	41,919,786.44	41,919,786.44	100.00
合計	Total	146,051,678.95	54,020,157.37	36.99

賬齡	Ages	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	64,492,134.27		
1-2年	1-2 years	24,922,210.97	2,492,221.11	10.00
2-3年	2-3 years	9,903,491.47	2,971,047.44	30.00
3-5年	3-5 years	5,481,793.97	4,385,435.17	80.00
5年以上	Over 5 year	41,996,229.69	41,996,229.69	100.00
合計	Total	146,795,860.37	51,844,933.41	35.32

以上應收賬款賬齡分析是以貨物交接時間或提供勞務時間為基礎。

本公司授予客戶的信貸期一般為1-12個月。逾期應收欠款由管理層定期審閱。

The analysis of aging of accounts receivable is based on the time of delivering goods or providing services.

The credit terms granted to customers are generally 1 to 12 months. Accounts receivable that past due are reviewed by Management on a regular basis.

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 3. Accounts receivable (Continued)

##### (2) Age analysis

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 3. 應收賬款(續)

(3) 本期計提、收回或轉回的壞賬準備情況

本期計提壞賬準備2,175,223.96元，本期收回或轉回壞賬準備0元。

(4) 應收賬款金額前5名情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 3. Accounts receivable (Continued)

(3) Provisions made, collected or reversed in current period

Provision for bad debts made in current period totaled RMB2,175,223.96, and collected or reversed in current period totaled RMB0.

(4) Details of the top 5 debtors with largest balances

單位名稱	Debtors	賬面餘額	佔應收賬款 餘額的比例(%) Proportion to the total balance of accounts receivable (%)	壞賬準備
		Book balance		Provision for bad debts
中國普天信息 產業股份有限 公司	China Potevio Company Limited	18,952,402.36	12.98	
重慶泰山電纜 有限公司	Chongqing Taishan Cable Co., Ltd.	12,979,065.80	8.89	
深圳市中興康訊 電子有限公司	Shenzhen ZTE Kangxun Telecom Company Limited	11,835,648.38	8.10	
大慶油田建設 集團有限責任 公司	Daqing Oilfield Construction Group Co., Ltd.	4,146,298.00	2.84	3,317,038.40
四川石油天然氣 建設工程有限 責任公司	Sichuan Petroleum and Natural Gas Construction Engineering Co.,Ltd.	3,884,826.20	2.66	1,002,647.86
小計	Subtotal	51,798,240.74	35.47	4,319,686.26

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

4. 預付款項(續)

(1) 賬齡分析

賬齡	Ages	期末數 Closing balance			
		賬面餘額 Book balance	比例(%) % to total	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
1年以內	Within 1 year	35,570,078.66	99.52		35,570,078.66
1-2年	1-2 years	60,118.40	0.17		60,118.40
2-3年	2-3 years				
3年以上	Over 3 years	112,329.32	0.31		112,329.32
合計	Total	35,742,526.38	100.00		35,742,526.38

賬齡	Ages	期初數 Opening balance			
		賬面餘額 Book balance	比例(%) % to total	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
1年以內	Within 1 year	22,807,401.81	99.51		22,807,401.81
1-2年	1-2 years	818.40			818.40
2-3年	2-3 years	4,875.00	0.02		4,875.00
3年以上	Over 3 years	107,454.32	0.47		107,454.32
合計	Total	22,920,549.53	100.00		22,920,549.53

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

(I) Notes to items of the consolidated balance sheet (Continued)

4. Advances paid (Continued)

(1) Age analysis



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

4. 預付款項(續)

(2) 預付款項金額前5名情況

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

(I) Notes to items of the consolidated balance sheet (Continued)

4. Advances paid (Continued)

(2) Details of the top 5 debtors with largest balances

單位名稱	Debtors	賬面餘額 Book balance	佔預付款項 餘額的比例(%) Proportion to the total balance of advances paid (%)
杭州鴻雁電器 有限公司	Hangzhou Honyar Electrical Co., Ltd.	21,408,708.60	59.90
重慶德迅鋁業 有限公司	Chongqing Dexun Aluminium Co., Ltd.	5,106,034.58	14.29
重慶振修物資 有限公司	Chongqing Zhenxiu Materials Co., Ltd.	4,456,034.58	12.47
重慶德迅物業 管理有限公司	Chongqing Dexun Property Management Co., Ltd.	650,000.00	1.82
北方聯合鋁業 (深圳)有限公司	Beifang United aluminium (Shenzhen) Co., Ltd.	449,727.57	1.26
小計	Subtotal	32,070,505.33	89.74

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 5. 其他應收款

##### (1) 明細情況

##### 1) 類別明細情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 5. Other receivables

##### (1) Details

##### 1) Details on categories

種類	Categories	期末數 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項金額重大並單項計提壞賬準備	Receivables of individually significant amount and with provision made on an individual basis	57,850,385.21	93.66	24,598,425.28	42.52	33,251,959.93
按信用風險特徵組合計提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features					
單項金額不重大但單項計提壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	6.34	3,913,573.65	100.00	
合計	Total	61,763,958.86	100.00	28,511,998.93	46.16	33,251,959.93

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 5. 其他應收款(續)

##### (1) 明細情況(續)

##### 1) 類別明細情況(續)

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 5. Other receivables (Continued)

##### (1) Details (Continued)

##### 1) Details on categories (Continued)

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項金額重大並單項計提壞賬準備	Receivables of individually significant amount and with provision made on an individual basis	51,066,184.47	92.88	24,296,442.04	47.58	26,769,742.43
按信用風險特徵組合計提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features					
單項金額不重大但單項計提壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	7.12	3,913,573.65	100.00	
合計	Total	54,979,758.12	100.00	28,210,015.69	51.31	26,769,742.43

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 5. 其他應收款(續)

##### (1) 明細情況(續)

- 2) 組合中，採用賬齡分析法計提壞賬準備的其他應收款

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 5. Other receivables (Continued)

##### (1) Details (Continued)

- 2) In portfolios, other receivables with provision made on a collective basis with age analysis methods

		期末數 Closing balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion(%)
1年以內	Within 1 year	31,480,988.75		
1-2年	1-2 years	1,707,359.03	170,735.91	10.00
2-3年	2-3 years	156,109.50	46,832.85	30.00
3-5年	3-5 years	625,357.04	500,285.63	80.00
5年以上	Over 5 years	23,880,570.89	23,880,570.89	100.00
小計	Total	57,850,385.21	24,598,425.28	42.52

		期初數 Opening balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion(%)
1年以內	Within 1 year	26,300,454.45		
1-2年	1-2 years	238,492.57	23,849.25	10.00
2-3年	2-3 years	125,549.47	37,664.85	30.00
3-5年	3-5 years	833,800.18	667,040.14	80.00
5年以上	Over 5 years	23,567,887.80	23,567,887.80	100.00
小計	Total	51,066,184.47	24,296,442.04	47.58



## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 5. 其他應收款(續)

(2) 本期計提、收回或轉回的壞賬準備情況

本期計提壞賬準備301,983.24元。本期收回或轉回壞賬準備0元。

(3) 其他應收款款項性質分類情況

款項性質	Nature of receivables	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposit as security	8,042,538.51	6,587,849.51
拆借款	Call loans	10,000,000.00	10,000,000.00
應收暫付款	Temporary advance payment receivable	43,721,420.35	38,391,908.61
合計	Total	61,763,958.86	54,979,758.12

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 5. Other receivables (Continued)

(2) Provisions for bad debts made, collected or reversed in current period

Provisions for bad debts made in current period totaled RMB301,983.24. Provisions for bad debts collected or reversed in current period totaled RMB0.

(3) Other receivables categorized by nature

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 5. 其他應收款(續)

##### (4) 其他應收款金額前5名情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 5. Other receivables (Continued)

##### (4) Details of the top 5 debtors with largest balances

單位名稱	Debtors	款項性質 Nature of receivables	賬面餘額 Book balance	賬齡 Age	佔其他應收款餘額的比例(%) Proportion to the total balance of other receivables (%)	壞賬準備 Provision for bad debts
成都八達連接件有限公司	Chengdu Bada Connector Co., Ltd.	拆借款、應收暫付款 Call loans, temporary advance payment receivable	10,195,649.06	1年以內 Within 1 year	16.51	
塔子山材料廠	Tazishan Materials Plant	應收暫付款 Temporary advance payment receivable	8,391,138.00	5年以上 Over 5 years	13.59	8,391,138.00
天韻科技(蘇州)有限公司	Tianyun Technology (Suzhou) Co., Ltd.	押金保證金 Deposit as security	4,786,324.75	5年以上 Over 5 years	7.75	4,786,324.75
普天智能照明研究院有限公司	Putian Intelligent Lighting Research Institute Co., Ltd	應收暫付款 Temporary advance payment receivable	4,458,264.63	1年以內 Within 1 year	7.22	
深圳富璋實業有限公司	Shenzhen Fu Zhang Company	應收暫付款 Temporary advance payment receivable	3,566,915.53	5年以上 Over 5 years	5.78	3,566,915.53
小計	Subtotal		31,398,291.97		50.85	16,744,378.28

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 存貨

(1) 明細情況

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	跌價準備 Provision for write-down	賬面價值 Carrying amount
原材料	Raw materials	41,860,951.51	12,364,470.22	29,496,481.29
周轉材料(包裝物、 低值易耗品等)	Revolving materials (packages and low-value consumables)	2,549,981.63	2,549,849.56	132.07
自製半成品及 在成品	Semi-finished goods and work in process	16,104,953.91	6,409,662.24	9,695,291.67
庫存商品	Goods on hand	144,974,151.25	36,010,807.04	108,963,344.21
其他	Others	454,147.06		454,147.06
合計	Total	205,944,185.36	57,334,789.06	148,609,396.30

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	跌價準備 Provision for write-down	賬面價值 Carrying amount
原材料	Raw materials	50,245,386.01	13,017,161.36	37,228,224.65
周轉材料(包裝物、 低值易耗品等)	Revolving materials (packages and low-value consumables)	2,550,623.56	2,549,849.56	774.00
自製半成品及 在成品	Semi-finished goods and work in process	20,318,844.07	11,817,273.33	8,501,570.74
庫存商品	Goods on hand	141,786,147.28	37,528,331.45	104,257,815.83
其他	Others	10,118,518.58		10,118,518.58
合計	Total	225,019,519.50	64,912,615.70	160,106,903.80

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

(I) Notes to items of the consolidated balance sheet (Continued)

6. Inventories

(1) Details

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 存貨(續)

(2) 存貨跌價準備

1) 明細情況

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

(I) Notes to items of the consolidated balance sheet (Continued)

6. Inventories (Continued)

(2) Provision for inventory write-down

1) Details

項目	Items	期初數 Opening balance	本期增加 Increase	
			計提 Provision	其他 Others
原材料 周轉材料(包 裝物、低值 易耗品等)	Raw materials Revolving materials packages and low-value consumables)	13,017,161.36		
自製半成品及 在產品	Semi-finished goods and work in process	2,549,849.56		
庫存商品 其他	Goods on hand Others	11,817,273.33 37,528,331.45		
小計	Subtotal	64,912,615.70		

項目	Items	本期減少 Decrease		期末數 Closing balance
		轉回或轉銷 Reversal or written-off	其他 Others	
原材料 周轉材料(包 裝物、低值 易耗品等)	Raw materials Revolving materials (packages and low- value consumables)	652,691.14		<b>12,364,470.22</b>
自製半成品及 在產品	Semi-finished goods and work in process	5,407,611.09		<b>2,549,849.56</b>
庫存商品 其他	Goods on hand Others	1,517,524.41		<b>6,409,662.24</b> <b>36,010,807.04</b>
小計	Subtotal	7,577,826.64		<b>57,334,789.06</b>



## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 6. 存貨(續)

##### (2) 存貨跌價準備(續)

- 2) 確定可變現淨值的具體依據、本期轉回或轉銷存貨跌價準備的原因說明

期末，原材料、自製半成品及在產品和其他以正常生產經營過程中所生產的產成品的估計售價減去至完工時估計將要發生的成本、估計的銷售費用和相關稅費後的金額確定其可變現淨值；庫存商品以估計售價減去估計的銷售費用和相關稅費後的金額確定其可變現淨值。

本期轉回存貨跌價準備系減記存貨價值的因素消失。

本期轉銷存貨跌價準備系計提跌價準備的存貨實現銷售。

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 6. Inventories (Continued)

##### (2) Provision for inventory write-down (Continued)

- 2) Determination basis of net realizable value and reasons for the reversal or written-off of provision for inventory write-down.

At the end of period, the net realizable value of raw materials, semi-finished goods and work in process is determined based on the amount of the estimated selling price less the estimated costs of completion, selling expenses and relevant taxes and surcharges in the ordinary course of business; the net realizable value of inventories held for sale is determined based on the amount of the estimated selling price less the estimated selling expenses and relevant taxes and surcharges in the ordinary course of business.

Reason for reversal of provision for inventory write-down is that reasons for which provisions were made have disappeared.

Reason for written-off of provision for inventory write-down is that inventories for which provisions were made have been sold out.

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

7. 其他流動資產

項目	Items	期末數 Closing balance	期初數 Opening balance
待抵扣增值稅進項稅額	Input VAT to be credited	19,454,199.51	19,451,948.98
合計	Total	19,454,199.51	19,451,948.98

8. 可供出售金融資產

(1) 明細情況

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
可供出售債務工具	Available-for-sale debt instrument			
可供出售權益工具	Available-for-sale equity instrument	11,461,237.00	6,625,000.00	4,836,237.00
其中：按公允價值計量的	Including: at fair value	4,836,237.00		4,836,237.00
按成本計量的	at cost	6,625,000.00	6,625,000.00	
合計	Total	11,461,237.00	6,625,000.00	4,836,237.00

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

(I) Notes to items of the consolidated balance sheet (Continued)

7. Other current assets

8. Available-for-sale financial assets

(1) Details

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

8. 可供出售金融資產(續)

(1) 明細情況(續)

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
可供出售債務工具	Available-for-sale debt instrument			
可供出售權益工具	Available-for-sale equity instrument	13,811,275.00	6,625,000.00	7,186,275.00
其中：按公允價值計量的	Including: at fair value	7,186,275.00		7,186,275.00
按成本計量的	at cost	6,625,000.00	6,625,000.00	
合計	Total	13,811,275.00	6,625,000.00	7,186,275.00

(2) 期末按公允價值計量的可供出售金額資產

(2) Available-for-sale financial assets at fair value

可供出售金融資產分類	Categories of available-for-sale financial assets	可供出售權益工具 Available-for-sale equity instrument	可供出售債務工具 Available-for-sale debt instrument	小計 Subtotal
權益工具的成本/ 債務工具的攤餘 成本	Cost of equity instrument/amortized cost of debt instrument	711,192.32		711,192.32
公允價值	Fair value	4,836,237.00		4,836,237.00
累計計入其他綜合 收益的公允價值 變動金額	Changes in fair value through other comprehensive income	4,125,044.68		4,125,044.68
已計提減值金額	Impairment losses accrued			

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

(I) Notes to items of the consolidated balance sheet (Continued)

8. Available-for-sale financial assets (Continued)

(1) Details (Continued)

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
可供出售債務工具	Available-for-sale debt instrument			
可供出售權益工具	Available-for-sale equity instrument	13,811,275.00	6,625,000.00	7,186,275.00
其中：按公允價值計量的	Including: at fair value	7,186,275.00		7,186,275.00
按成本計量的	at cost	6,625,000.00	6,625,000.00	
合計	Total	13,811,275.00	6,625,000.00	7,186,275.00

(2) 期末按公允價值計量的可供出售金額資產

(2) Available-for-sale financial assets at fair value

可供出售金融資產分類	Categories of available-for-sale financial assets	可供出售權益工具 Available-for-sale equity instrument	可供出售債務工具 Available-for-sale debt instrument	小計 Subtotal
權益工具的成本/ 債務工具的攤餘 成本	Cost of equity instrument/amortized cost of debt instrument	711,192.32		711,192.32
公允價值	Fair value	4,836,237.00		4,836,237.00
累計計入其他綜合 收益的公允價值 變動金額	Changes in fair value through other comprehensive income	4,125,044.68		4,125,044.68
已計提減值金額	Impairment losses accrued			

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

8. 可供出售金融資產(續)

(3) 期末按成本計量的可供出售金融資產

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

(I) Notes to items of the consolidated balance sheet (Continued)

8. Available-for-sale financial assets (Continued)

(3) Available-for-sale financial assets at cost

		賬面餘額 Book balance			
被投資單位	Investees	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
四川新龍網絡科技有限責任公司	Sichuan New Dragon Network Technology Co., Ltd.	1,535,000.00			1,535,000.00
南星熱電股份有限公司	Chengdu South Star Thermo Power Co., Ltd.	5,000,000.00			5,000,000.00
市府蜀都大廈	Shudu Mansion	90,000.00			90,000.00
小計	Subtotal	6,625,000.00			6,625,000.00

		減值準備 Provision for impairment					
被投資單位	Investees	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	在被投資單位 持股比例(%) Holding proportion in investees (%)	本期現金 紅利 Cash dividend in current period
四川新龍網絡科技有限責任公司	Sichuan New Dragon Network Technology Co., Ltd.	1,535,000.00				16.65	
南星熱電股份有限公司	Chengdu South Star Thermo Power Co., Ltd.	5,000,000.00				7.14	
市府蜀都大廈	Shudu Mansion	90,000.00					
小計	Subtotal	6,625,000.00					



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

8. 可供出售金融資產(續)

(4) 可供出售金融資產減值準備的變動情況

可供出售金融資產分類	Categories of available-for-sale financial assets	可供出售權益工具 Available-for-sale equity instrument	可供出售債務工具 Available-for-sale debt instrument	小計 Subtotal
期初已計提減值金額	Provision balance at the beginning of the period	6,625,000.00		6,625,000.00
本期計提	Provision made in current period			
其中：從其他綜合收益轉入	Including: Transferred in from other comprehensive income			
本期減少	Provision decreased in current period			
其中：期後公允價值回升轉回	Including: Subsequently reversed due to recovery in fair value			
期末已計提減值金額	Provision balance at the end of the period	6,625,000.00		6,625,000.00

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

(I) Notes to items of the consolidated balance sheet (Continued)

8. Available-for-sale financial assets (Continued)

(4) Movement in provision for impairment of available-for-sale financial assets

9. 持有至到期投資

(1) 明細情況

9. Held-to-maturity investments

(1) Details

項目	Items	期末數 Closing balance			期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
長期債券投資	Long-term bond investments	60,000.00	60,000.00		60,000.00	60,000.00	
合計	Total	60,000.00	60,000.00		60,000.00	60,000.00	

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

10. 長期股權投資

(1) 分類情況

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
對聯營企業投資	Investments in associates	127,594,588.07	125,903.35	127,468,684.72
合計	Total	127,594,588.07	125,903.35	127,468,684.72

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
對聯營企業投資	Investments in associates	124,104,020.03	125,903.35	123,978,116.68
合計	Total	124,104,020.03	125,903.35	123,978,116.68

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

(I) Notes to items of the consolidated balance sheet (Continued)

10. Long-term equity investments

(1) Categories

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

10. 長期股權投資(續)

(2) 明細情況

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

(I) Notes to items of the consolidated balance sheet (Continued)

10. Long-term equity investments (Continued)

(2) Details

被投資單位	Investees	本期增減變動			權益法下確認 的投資損益 Investment income recognized under equity method	其他綜合 收益調整 Adjustment in other comprehensive income
		期初數 Opening balance	追加投資 Investments increased	減少投資 Investments decreased		
聯營企業	<b>Associates</b>					
成都電纜材料廠	Chengdu Telecommunications Cable Factory	125,903.35				
成都八連接插件 有限公司	Chengdu Bada Connector Co., Ltd.	4,769,025.55			251,081.79	
成都月欣通信 材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,485,330.88			-12,424.36	
普天法爾勝光 通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	117,723,760.25			3,251,910.61	
合計	Total	124,104,020.03			3,490,568.04	

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 10. 長期股權投資(續)

##### (2) 明細情況(續)

被投資單位	Investees	本期增減變動 Increase/Decrease				期末數	減值準備 期末餘額 Closing balance of provision for impairment
		其他權益 變動	宣告發放現金 股利或利潤	計提減 值準備	其他		
		Changes in other equity	Cash dividend/ profit declared for distribution	Provision for impairment	Others	Closing balance	
聯營企業	Associates						
成都電纜材料廠	Chengdu Telecommunications Cable Factory					125,903.35	125,903.35
成都八達接插件 有限公司	Chengdu Bada Connector Co., Ltd.					5,020,107.34	
成都月欣通信材料 有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					1,472,906.52	
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					120,975,670.86	
合計	Total					127,594,588.07	125,903.35

#### (3) 對非上市公司投資和對 上市公司投資說明

#### (3) Remarks on investments in unlisted and listed companies

項目	Items	期末數 Closing balance	期初數 Opening balance
對非上市公司 投資	Investments in unlisted companies	127,468,684.72	123,978,116.68
合計	Total	127,468,684.72	123,978,116.68



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

11. 投資性房地產

(1) 明細情況

項目	Items	房屋及建築物 Buildings and structures	合計 Total
賬面原值	Cost		
期初數	Opening balance	50,389,112.77	50,389,112.77
本期增加金額	Increase		
本期減少金額	Decrease		
期末數	Closing balance	50,389,112.77	50,389,112.77
累計折舊和累計攤銷	Accumulated depreciation and amortization		
期初數	Opening balance	16,832,947.37	16,832,947.37
本期增加金額	Increase		
1)計提或攤銷	1) Accrual or amortization	995,399.47	995,399.47
本期減少金額	Decrease		
期末數	Closing balance	17,828,346.84	17,828,346.84
減值準備	Provision for impairment		
期初數	Opening balance		
本期增加金額	Increase		
本期減少金額	Decrease		
期末數	Closing balance		
賬面價值	Carrying amount		
期末賬面價值	Closing balance	32,560,765.93	32,560,765.93
期初賬面價值	Opening balance	33,556,165.40	33,556,165.40

(2) 未辦妥產權證書的投資性房地產情況

(2) Investment property with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物	Buildings and structures	6,397,096.85	辦理中 Processing
小計	Subtotal	6,397,096.85	辦理中 Processing

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 12. 固定資產

##### (1) 明細情況

項目	Items	房屋及建築物 Buildings and structures	機器設備 Machinery	運輸工具 Transport facilities	其他設備 Other equipment	合計 Total
賬面原值	Cost					
期初數	Opening balance	203,312,636.37	399,282,298.79	7,414,777.39	24,693,885.33	634,703,597.88
本期增加金額	Increase	180,984.10	7,966,862.80	109,102.30	227,820.94	8,484,770.14
1)購置	1) Acquisition	180,984.10	2,543,959.35		69,070.09	2,794,013.54
2)在建工程轉入	2) Transferred in from construction in progress		5,422,903.45	109,102.30	158,750.85	5,690,756.60
本期減少金額	Decrease		588,235.32	67,000.00		655,235.32
1)處置或報廢	1) Disposal/scrap		588,235.32	67,000.00		655,235.32
期末數	Closing balance	203,493,620.47	406,660,926.27	7,456,879.69	24,921,706.27	642,533,132.70
累計折舊	Accumulated depreciation					
期初數	Opening balance	58,719,350.76	267,020,913.58	5,852,613.91	17,040,925.79	348,633,804.04
本期增加金額	Increase	3,324,263.53	8,872,288.58	211,385.22	632,854.23	13,040,791.56
1)計提	1) Accrual	3,324,263.53	8,872,288.58	211,385.22	632,854.23	13,040,791.56
本期減少金額	Decrease		310,749.39	60,300.00		371,049.39
1)處置或報廢	1) Disposal/scrap		310,749.39	60,300.00		371,049.39
期末數	Closing balance	62,043,614.29	275,582,452.77	6,003,699.13	17,673,780.02	361,303,546.21
減值準備	Provision for impairment					
期初數	Opening balance		25,061,327.12	1,527.00	495,053.54	25,557,907.66
本期增加金額	Increase					
1)計提	1) Provision made					
本期減少金額	Decrease		4,613.14			4,613.14
1)處置或報廢	1) Disposal/scrap		4,613.14			4,613.14
期末數	Closing balance		25,056,713.98	1,527.00	495,053.54	25,553,294.52
賬面價值	Carrying amount					
期末賬面價值	Closing balance	141,450,006.18	106,021,759.52	1,451,653.56	6,752,872.71	255,676,291.97
期初賬面價值	Opening balance	144,593,285.61	107,200,058.09	1,560,636.48	7,157,906.00	260,511,886.18

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 12. Fixed assets

##### (1) Details

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 12. 固定資產(續)

- (2) 未辦妥產權證書的固定資產的情況

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
成都電纜雙流熱縮製品廠新建廠房	New factory of Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	57,740,637.03	消防法規調整導致消防暫未驗收 Unfinished fire control acceptance check because of the adjustment of fire-control regulations
小計	Subtotal	57,740,637.03	

- (3) 其他說明  
公司考慮固定資產處置時的市場價值及快速變現因素確認固定資產的減值。

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 12. Fixed assets (Continued)

- (2) Fixed assets with certificate of titles being unsettled

- (3) Other remarks  
The company considered market value of disposed fixed assets and quick realization factors to decide the amount of impairment.

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 13. 在建工程

##### (1) 明細情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 13. Construction in progress

##### (1) Details

項目	Projects	期末數		
		賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount
綜合技術改造	Integrated technology improvement	6,576,797.90	5,919,118.11	657,679.79
φ45物理發泡生產線	Chengdu Zhongling production line	920,124.20		920,124.20
F12#、F13#氘處理設備	F12#, F13# deuterium treatment equipment			
C11#篩選機	C11# screening machine			
熔化爐安裝工程	Furnace installation engineering			
鋁連軋機01	Aluminum continuous rolling mill 01	1,188,820.65		1,188,820.65
鋁連軋機02	Aluminum continuous rolling mill 02			
K7-3項目	K7-3 project	130,206.99		130,206.99
零星項目	Other projects	191,178.92		191,178.92
合計	Total	9,007,128.66	5,919,118.11	3,088,010.55



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

13. 在建工程(續)

(1) 明細情況(續)

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

(I) Notes to items of the consolidated balance sheet (Continued)

13. Construction in progress (Continued)

(1) Details (Continued)

項目	Projects	期初數		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造	Integrated technology improvement	6,576,797.90	5,919,118.11	657,679.79
φ45物理發泡生產線	Chengdu Zhongling production line	920,124.20		920,124.20
F12#、F13#氘處理設備	F12#, F13# deuterium treatment equipment	153,846.16		153,846.16
C11#篩選機	C11# screening machine	13,982.53		13,982.53
熔化爐安裝工程	Furnace installation engineering	60,364.79		60,364.79
鋁連軋機01	Aluminum continuous rolling mill 01	1,188,820.65		1,188,820.65
鋁連軋機02	Aluminum continuous rolling mill 02	1,931,503.69		1,931,503.69
K7-3項目	K7-3 project			
零星項目	Other projects	235,967.51		235,967.51
合計	Total	11,081,407.43	5,919,118.11	5,162,289.32

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 13. 在建工程(續)

##### (2) 重要在建工程項目本期變動情況

##### 1) 明細情況

工程名稱	Projects	預算數 (萬元) Budgets (unit: RMB10,000.00)	期初數 Opening balance	本期增加 Increase	轉入固定 資產 Transferred to fixed assets	其他 減少 Other decrease	期末數 Closing balance
綜合技術 改造	Integrated technology improvement	700.00	6,576,797.90				6,576,797.90
φ45物理發泡 生產線	Chengdu Zhongling production line	500.00	920,124.20				920,124.20
F12#、F13#氬 處理設備	F12#, F13# deuterium treatment equipment	20.00	153,846.16		153,846.16		
C11#篩選機	C11# screening machine	110.00	13,982.53	934,108.41	948,090.94		
熔化爐安裝 工程	Furnace installation engineering	10.00	60,364.79		60,364.79		
鋁連軋機01	Aluminum continuous rolling mill 01	120.00	1,188,820.65				1,188,820.65
鋁連軋機02	Aluminum continuous rolling mill 02	200.00	1,931,503.69		1,931,503.69		
K7-3項目	K7-3 project			130,206.99			130,206.99
K4-7	K4-7	60.00		578,402.78	578,402.78		
z-16-02	z-16-02	90.00		875,347.54	875,347.54		
z-16-03	z-16-03	90.00		875,347.55	875,347.55		
零星項目	Other projects		235,967.51	223,064.56	267,853.15		191,178.92
小計	Subtotal		11,081,407.43	3,616,477.83	5,690,756.60		9,007,128.66

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 13. Construction in progress (Continued)

##### (2) Changes in significant projects

##### 1) Details

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 13. 在建工程(續)

##### (2) 重要在建工程項目本期變動情況(續)

##### 1) 明細情況(續)

工程名稱	Projects	工程累計投入 估預算比例 (%)	工程 進度(%)	利息資本 化累計金額 Accumulated amount of borrowing cost capitalization	本期利息 資本化金額 Amount of borrowing cost capitalization in current period	本期利息資本 化率(%) Annual capitalization rate (%)	資金來源 Fund source
綜合技術改造	Integrated technology improvement	113.73	100.00				自籌 Internal funds
φ45物理發泡 生產線	Chengdu Zhongling production line	18.40	20.00				自籌 Internal funds
F12#·F13#氘 處理設備	F12#, F13# deuterium treatment equipment	76.92	100.00				自籌 Internal funds
C11#篩選機	C11# screening machine	86.19	100.00				自籌 Internal funds
熔化爐安裝 工程	Furnace installation engineering	60.36	80.00				自籌 Internal funds
鋁連軋機01	Aluminum continuous rolling mill 01	99.07	90.00				自籌 Internal funds
鋁連軋機02	Aluminum continuous rolling mill 02	96.58	100.00				自籌 Internal funds
K7-3項目	K7-3 project						自籌 Internal funds
K4-7	K4-7						自籌 Internal funds
z-16-02	z-16-02						自籌 Internal funds
z-16-03	z-16-03						自籌 Internal funds
零星項目	Other projects						自籌 Internal funds
小計	Subtotal						

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 13. Construction in progress (Continued)

##### (2) Changes in significant projects (Continued)

##### 1) Details (Continued)

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 14. 無形資產

##### (1) 明細情況

項目	Items	土地使用權 Land use right	特許權 Patent right	其他 Others	合計 Total
賬面原值	Cost				
期初數	Opening balance	58,005,842.45	1,071,672.28	3,738,788.35	62,816,303.08
本期增加金額	Increase				
1)購置	1) Acquisition				
本期減少金額	Decrease				
1)處置	1) Disposal				
期末數	Closing balance	58,005,842.45	1,071,672.28	3,738,788.35	62,816,303.08
累計攤銷	Accumulated amortization				
期初數	Opening balance	10,583,629.45	946,644.66	1,056,002.61	12,586,276.72
本期增加金額	Increase	641,155.14	53,583.66	996,282.29	1,691,021.09
1)計提	1) Accrual	641,155.14	53,583.66	996,282.29	1,691,021.09
本期減少金額	Decrease				
1)處置	1) Disposal				
期末數	Closing balance	11,224,784.59	1,000,228.32	2,052,284.90	14,277,297.81
減值準備	Provision for impairment				
期初數	Opening balance				
本期增加金額	Increase				
1)計提	1) Provision made				
本期減少金額	Decrease				
1)處置	1) Disposal				
期末數	Closing balance				
賬面價值	Carrying amount				
期末賬面價值	Closing balance	46,781,057.86	71,443.96	1,686,503.45	48,539,005.27
期初賬面價值	Opening balance	47,422,213.00	125,027.62	2,682,785.74	50,230,026.36

期末沒有通過公司內部研發形成的無形資產。

At the balance sheet date, there is no intangible asset formed through internal research and development.



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

14. 無形資產(續)

- (2) 土地使用權賬面價值分析

項目	Items	期末數 Closing balance	期初數 Opening balance
香港以外 其中：中期租賃 (註)	Outside Hong Kong Including: Mid-term lease (Note)	46,781,057.86	47,422,213.00
小計	Subtotal	46,781,057.86	47,422,213.00

註：租賃期限為50年。

Note: The lease term is 50 years.

15. 遞延所得稅資產、遞延所得稅負債

- (1) 未經抵銷的遞延所得稅資產

15. Deferred tax assets and deferred tax liabilities

- (1) Deferred tax assets before offset

項目	Items	期末數 Closing balance		期初數 Opening balance	
		可抵扣暫時性 差異 Deductible temporary difference	遞延所得稅 資產 Deferred tax asset	可抵扣暫時性 差異 Deductible temporary difference	遞延所得稅 資產 Deferred tax asset
資產減值準備	Provision for impairment of assets	85,442,021.39	12,816,303.21	94,234,210.13	14,135,131.52
合計	Total	85,442,021.39	12,816,303.21	94,234,210.13	14,135,131.52

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 15. 遞延所得稅資產、遞延所得稅負債(續)

##### (2) 未經抵銷的遞延所得稅負債

項目	Items	期末數 Closing balance		期初數 Opening balance	
		應納稅暫時性 差異 Taxable temporary difference	遞延所得稅 負債 Deferred tax liabilities	應納稅暫時性 差異 Taxable temporary difference	遞延所得稅 負債 Deferred tax liabilities
可供出售金融 資產公允價 值變動	Changes in fair value of available-for- sale financial assets	4,836,237.00	618,756.70	6,475,082.68	971,262.40
合計	Total	4,836,237.00	618,756.70	6,475,082.68	971,262.40

##### (3) 未確認遞延所得稅資產 明細

項目	Items	期末數 Closing balance	期初數 Opening balance
		可抵扣暫時性 差異	Deductible temporary difference
可抵扣虧損	Deductible losses	290,021,862.29	233,535,446.27
小計	Subtotal	382,730,102.24	324,926,149.14

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 15. Deferred tax assets and deferred tax liabilities (Continued)

##### (2) Deferred tax liabilities before offset

##### (3) Details of unrecognized deferred tax assets

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

16. 應付賬款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
貨款	Payment for goods	122,042,140.04	99,868,127.80
工程、設備款	Payment for project and equipment		1,189,410.25
其他	Others	275,894.50	633,749.25
合計	Total	122,318,034.54	101,691,287.30

(2) 賬齡分析

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	92,589,019.63	88,026,688.95
1-2年	1-2 years	25,841,201.89	10,302,231.14
2-3年	2-3 years	771,965.69	387,727.62
3年以上	Over 3 years	3,115,847.33	2,974,639.59
合計	Total	122,318,034.54	101,691,287.30

(3) 其他說明

以上應付賬款賬齡分析是以購買材料、商品或接受勞務時間為基礎。

供應商授予本公司的信貸期一般為約1-12個月。

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

(I) Notes to items of the consolidated balance sheet (Continued)

16. Accounts payable

(1) Details

(2) Age analysis

(3) Other remarks

The analysis of aging of accounts payable is based on the time of purchasing materials, goods or receiving services.

The credit terms granted by suppliers are generally 1 to 12 months.

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

17. 預收款項

項目	Items	期末數 Closing balance	期初數 Opening balance
貨款	Payment for goods	25,771,721.62	34,255,233.51
合計	Total	25,771,721.62	34,255,233.51

18. 應付職工薪酬

(1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
短期薪酬	Short-term employee benefits	26,330,096.90	23,784,721.34	28,300,175.55	21,814,642.69
離職後福利— 設定提存計劃	Post-employment benefits — defined benefit plan	456,377.69	3,327,194.91	3,512,934.31	270,638.29
辭退福利	Termination benefits	18,843,660.00	14,123,553.50	2,663,395.00	30,303,818.50
合計	Total	45,630,134.59	41,235,469.75	34,476,504.86	52,389,099.48

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

(I) Notes to items of the consolidated balance sheet (Continued)

17. Advances received

18. Employee benefits payable

(1) Details



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

18. 應付職工薪酬(續)

(2) 短期薪酬明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
工資、獎金、津貼 和補貼	Wage, bonus, allowance and subsidy	19,603,891.75	18,250,142.76	22,584,034.43	<b>15,270,000.08</b>
職工福利費	Employee welfare fund	27,620.60	1,166,214.04	1,166,312.04	<b>27,522.60</b>
社會保險費	Social insurance premium	43,038.95	1,550,499.33	1,509,252.55	<b>84,285.73</b>
其中：醫療保險費	Including: Medicare premium	40,169.53	1,391,991.92	1,353,399.15	<b>78,762.30</b>
工傷保險費	Occupational injuries premium	294.44	61,027.55	60,939.82	<b>382.17</b>
生育保險費	Maternity premium	2,574.98	97,479.86	94,913.58	<b>5,141.26</b>
住房公積金	Housing provident fund	140,859.00	1,108,683.62	1,250,798.62	<b>-1,256.00</b>
工會經費和 職工教育經費	Trade union fund and employee education fund	6,514,686.60	408,096.24	488,692.56	<b>6,434,090.28</b>
其他	Others		1,301,085.35	1,301,085.35	
小計	Subtotal	26,330,096.90	23,784,721.34	28,300,175.55	<b>21,814,642.69</b>

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

(I) Notes to items of the consolidated balance sheet (Continued)

18. Employee benefits payable (Continued)

(2) Details of short-term employee benefits

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 18. 應付職工薪酬(續)

##### (3) 設定提存計劃明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
基本養老 保險	Basic endowment insurance premium	460,599.19	3,216,579.88	3,405,780.12	<b>271,398.95</b>
失業保險費	Unemployment insurance premium	-4,221.50	110,615.03	107,154.19	<b>-760.66</b>
小計	Subtotal	456,377.69	3,327,194.91	3,512,934.31	<b>270,638.29</b>

根據《中華人民共和國勞動法》和有關法律、法規的規定，本公司及子公司為職工繳納基本養老保險費，待職工達到國家規定的退休年齡或因其他原因而退出勞動崗位後，由社會保險經辦機構依法向其支付養老金。本公司及子公司不再承擔除此以外的職工退休福利。

Pursuant to the Labor Law of the People's Republic of China and relevant laws and regulations, the Company and its subsidiaries in the People's Republic of China participated in defined contribution retirement schemes for its employees. The local government authorities are responsible for the entire pension obligations payable to retired employees who reach retirement age pursuant to relevant regulations or quit the work force due to other reasons. The Company and its subsidiaries have no other obligation to make payment in respect of pension benefits.

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 18. Employee benefits payable (Continued)

##### (3) Details of defined benefit plan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

19. 應交稅費

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
增值稅	VAT	2,475,887.22	1,366,397.40
營業稅	Business tax		23,560.00
企業所得稅	Enterprise income tax	7,454,375.74	7,967,246.31
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	35,696.34	55,802.77
城市維護建設稅	Urban maintenance and construction tax	194,942.34	3,863.55
房產稅	Housing property tax	88,858.44	45,410.90
教育費附加	Education surcharge	83,546.72	1,689.37
地方教育附加	Local education surcharge	55,697.82	1,126.24
印花稅	Others	46,675.08	
合計	Total	10,435,679.70	9,465,096.54

20. 其他應付款

20. Other payables

項目	Items	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposits	1,223,124.76	702,985.77
應付暫收款	Temporary receipts payable	39,692,478.50	18,350,413.81
其他	Others	4,013,906.46	4,357,032.97
合計	Total	44,929,509.72	23,410,432.55

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

(I) Notes to items of the consolidated balance sheet (Continued)

19. Taxes and rates payable

(1) Details

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 21. 長期借款

##### (1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
保證借款	Secured borrowings	7,591,405.71	7,376,797.32
合計	Total	7,591,405.71	7,376,797.32

##### (2) 長期借款到期日分析

項目	Items	期末數 Closing balance	期初數 Opening balance
5年以上	Over 5 years	7,591,405.71	7,376,797.32
小計	Subtotal	7,591,405.71	7,376,797.32
其中：一年內到期的長期借款	Including: Long-term borrowings due within one year	232,433.52	141,706.21
一年以上到期的長期借款	Long-term borrowings due more than one year	7,358,972.19	7,235,091.11

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 21. Long-term borrowings

##### (1) Details



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

22. 遞延收益

(1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	形成原因 Reasons for balance
政府補助	Government grants	66,725,801.88		1,768,171.94	64,957,629.94	拆遷補償款 Land acquisition compensation
合計	Total	66,725,801.88		1,768,171.94	64,957,629.94	

(2) 政府補助明細情況

項目	Items	期初數 Opening balance	本期新增 補助金額 Increase	本期計入營業 外收入金額 Included in non-operating revenue in current period	其他變動 Other movements	期末數 Closing balance	與資產相關/ 與收益相關 Related to assets/income
雙流土地 收購補 償款	Shuangliu land acquisition compensation	66,325,801.88		1,768,171.94		64,557,629.94	與資產相關 Related to assets
核級特種 電纜研製 及應用 補貼	Subsidy of development and application of nuclear-grade special cable	400,000.00				400,000.00	與收益相關 Related to income
小計	Subtotal	66,725,801.88		1,768,171.94		64,957,629.94	

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

(I) Notes to items of the consolidated balance sheet (Continued)

22. Deferred income

(1) Details

(2) Details of government grants

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 22. 遞延收益(續)

##### (3) 其他說明

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》(雙府土[2008]129號)及《雙流縣土地收購儲備管理辦法》，2009年3月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。

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 22. Deferred income (Continued)

##### (3) Other remarks

Pursuant to the "Approval of the Acquisition of Housing Property of the Land Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant" (numbered Shuang Fu Tu [2008]129) and "Administration of the Land Acquisition and Reserve of Shuangliu County" issued by the People's Government of Chengdu Shuangliu County, 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 was agreed to buy back the land use rights of a parcel of state-owned land with 47,767.75 square meters located at Jindu Village, Baijia Town, Shuangliu County, Chengdu, from the subsidiary at a consideration of RMB87.2043 million.

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

23. 股本

(1) 明細情況

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

(I) Notes to items of the consolidated balance sheet (Continued)

23. Share capital

(1) Details

項目	Items	期初數 Opening balance	本期增減變動(減少以「-」表示) Movements				小計 Subtotal	期末數 Closing balance
			發行 新股 Issue of new shares	送股 Bonus shares	公積金 轉股 Reserve transferred to shares	其他 Others		
有限售條件股份	Restricted shares							
境內法人持股	Held by domestic legal persons	240,000,000.00					240,000,000.00	
境內自然人持股	Held by domestic natural persons							
無限售條件股份	Unrestricted shares							
A股	A shares							
H股	H shares	160,000,000.00					160,000,000.00	
合計	Total	400,000,000.00					400,000,000.00	

## 五、合併財務報表項目註釋(續)

### (一) 合併資產負債表項目註釋(續)

#### 24. 資本公積

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
股本溢價	Share premium	302,343,510.57			302,343,510.57
其他資本公積	Other capital reserve	349,057,269.26			349,057,269.26
原制度資本公積 轉入	Capital reserve brought forward from original scheme	343,857,949.07			343,857,949.07
收購少數股東 權益	Capital reserve acquired from non-controlling interest	175,421.09			175,421.09
其他	Others	5,023,899.10			5,023,899.10
合計	Total	651,400,779.83			651,400,779.83

#### 25. 其他綜合收益

##### (1) 明細情況

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

### (I) Notes to items of the consolidated balance sheet (Continued)

#### 24. Capital reserve

#### 25. Other comprehensive income (OCI)

##### (1) Details

項目	Items	期初數 Opening balance	本期發生額 Current period cumulative				期末數 Closing balance
			本期所得 稅前發生額 Current period cumulative before income tax	減：前期計入其 他綜合收益當期 轉入損益 Less: OCI carried forward transferred to profit or loss	減： 所得稅費用 Less: income tax	稅後歸屬 於母公司 Attributable to parent company	
以後將重分類 進損益的其 他綜合收益	Items to be reclassified subsequently to profit or loss						
其中：可供 出售金融資 產公允價值 變動損益	Including: Gains/losses on changes in fair value of available-for-sale financial assets	5,503,820.29	-2,350,038.00	-352,505.70	-1,997,532.30		3,506,287.99
其他綜合收益	Other comprehensive income						
合計	Total	5,503,820.29	-2,350,038.00	-352,505.70	-1,997,532.30		3,506,287.99



五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

26. 盈餘公積

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
法定盈餘公積	Statutory surplus reserve	8,726,923.61			<b>8,726,923.61</b>
合計	Total	8,726,923.61			<b>8,726,923.61</b>

27. 未分配利潤

(1) 明細情況

項目	Items	本期數 Current period cumulative
調整前上期末未分配利潤	Balance before adjustment at the end of preceding period	-152,174,233.00
調整期初未分配利潤合計數 (調增+, 調減-)	Add: Increase due to adjustment (or less: decrease)	
調整後期初未分配利潤	Opening balance after adjustment	-152,174,233.00
加: 本期歸屬於母公司所有者的淨利潤	Add: Net profit attributable to owners of the parent company	-514,250.81
期末未分配利潤	Closing balance	-152,688,483.81

(二) 合併利潤表項目註釋

1. 營業收入/營業成本

項目	Items	本期數 Current period cumulative		上年同期數 Preceding period comparative	
		收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務收入	Revenue from main operations	<b>383,339,896.21</b>	<b>304,453,942.68</b>	603,936,990.90	494,491,382.43
其他業務收入	Revenue from other operations	<b>11,638,072.65</b>	<b>12,046,935.00</b>	10,991,343.40	11,258,878.32
合計	Total	<b>394,977,968.86</b>	<b>316,500,877.68</b>	614,928,334.30	505,750,260.75

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

(I) Notes to items of the consolidated balance sheet (Continued)

26. Surplus reserve

27. Undistributed profit

(1) Details

(II) Notes to items of the consolidated income statement

1. Operating revenue/Operating cost

## 五、合併財務報表項目註釋(續)

### (二) 合併利潤表項目註釋(續)

#### 2. 稅金及附加

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

### (II) Notes to items of the consolidated income statement (Continued)

#### 2. Taxes and surcharges

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
營業稅	Business tax		277,346.97
城市維護建設稅	Urban maintenance and construction tax	<b>1,012,289.05</b>	1,240,545.92
教育費附加	Education surcharge	<b>433,806.36</b>	531,878.83
地方教育附加	Local education surcharge	<b>289,201.31</b>	354,585.89
印花稅(註)	Stamp duty (Note)	<b>171,673.45</b>	
房產稅(註)	Housing property tax (Note)	<b>1,822,189.92</b>	825,074.72
土地使用稅(註)	Land use tax (Note)	<b>1,198,086.32</b>	
車船稅(註)	Vehicle and vessel tax (Note)	<b>3,180.00</b>	
價格調控基金	Price regulation fund		2,433.49
合計	Total	<b>4,930,426.41</b>	3,231,865.82

註：根據財政部《增值稅會計處理規定》(財會[2016]22號)以及《關於〈增值稅會計處理規定〉有關問題的解讀》，本公司將2016年5-12月及2017年1-6月房產稅、車船稅、土地使用稅和印花稅的發生額列報於「稅金及附加」項目，2016年5月之前的發生額仍列報於「管理費用」項目。

Note: Pursuant to the Provisions Concerning the Accounting Treatments on VAT (Cai Kuai [2016] 22) and Interpretation on Several Issues about Provisions Concerning the Accounting Treatments on VAT, the Company reported the amount of housing property tax, vehicle and vessel tax, land use tax and stamp duty for May to December 2016 and January to June 2017 through the "taxes and surcharges" item and the amount for prior to May 2016 was reported through "administrative expenses" item.

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

3. 財務費用

(1) 明細情況

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利息支出：	Interest expenditures	<b>56,997.51</b>	5,123,024.28
其中：銀行貸款、 透支以及須於5年 內全數償還的其他 貸款的利息	Including: Interest on bank borrowing, overdraft and other borrowings wholly repayable within five years		5,123,024.28
減：利息收入	Less: Interest income	<b>2,150,806.51</b>	4,766,615.10
匯兌損失	Exchange loss		1,001,734.22
減：匯兌收益	Less: Exchange gain	<b>2,682.24</b>	
手續費支出	Handling charges	<b>247,995.73</b>	369,599.23
合計	Total	<b>-1,848,495.51</b>	1,727,742.63

4. 資產減值損失

4. Assets impairment loss

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
壞賬損失	Bad debts	<b>2,477,207.20</b>	1,670,805.31
存貨跌價損失	Inventory write-down loss		-40,637.97
合計	Total	<b>2,477,207.20</b>	1,630,167.34

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

(II) Notes to items of the consolidated income statement (Continued)

3. Financial expenses

(1) Details

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

5. 投資收益

(1) 明細情況

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的長期 股權投資收益	Investment income from long-term equity investments under equity method	3,490,568.04	143,377.80
合計	Total	3,490,568.04	143,377.80

(2) 來自對非上市公司投資  
和對上市公司投資的投  
資收益說明

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
來自對非上市公司 投資的投資收益	Investment income from unlisted companies	3,490,568.04	143,377.80
來自對上市公司投 資的投資收益	Investment income from listed companies		
小計	Subtotal	3,490,568.04	143,377.80

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

(II) Notes to items of the consolidated income statement (Continued)

5. Investment income

(1) Details

(2) Remarks on investment income from investments in unlisted companies and listed companies



五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

6. 其他收益

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
拆遷補償款	Land acquisition compensation	<b>1,768,171.94</b>	
政府支持資金	Government support fund	<b>181,700.00</b>	
成都高新技術產業開發 區經貿發展局出口信 用保險補貼	Export credit insurance subsidies from Economic and Trade Development Bureau of High-tech Industrial Development Zone in Sichuan Province	<b>45,000.00</b>	
合計	Total	<b>1,994,871.94</b>	

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

(II) Notes to items of the consolidated income statement (Continued)

6. Other income

7. 營業外收入

7. Non-operating revenue

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
非流動資產處置 利得合計	Gains on disposal of non-current assets	<b>5,765.82</b>	3,918,592.28	5,765.82
其中：固定資產 處置利得	Including: Gains on disposal of fixed assets	<b>5,765.82</b>	3,918,592.28	5,765.82
政府補助	Government grant	<b>93,413.01</b>	1,942,490.20	
其他	Other		89,037.12	93,413.01
合計	Total	<b>99,178.83</b>	5,950,119.60	99,178.83

## 五、合併財務報表項目註釋(續)

### (二) 合併利潤表項目註釋(續)

#### 8. 營業外支出

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
非流動資產處置 損失合計	Losses on disposal of non-current assets	30,992.45	43,794.28	30,992.45
其中：固定資產 處置損失	Including: Losses on disposal of fixed assets	30,992.45	1,059.17	30,992.45
在建工程處置損失	Losses on disposal of construction in process		42,735.11	
對外捐贈	Donation expenditures	42,000.00	30,000.00	42,000.00
其他	Other	126,255.26	50,801.56	126,255.26
合計	Total	199,247.71	124,595.84	199,247.71

#### 9. 所得稅費用

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
當期所得稅費用	Current period income tax expenses	8,436,459.32	6,699,183.15
遞延所得稅費用	Deferred income tax expenses	1,318,828.31	362,131.16
合計	Total	9,755,287.63	7,061,314.31

#### 10. 其他綜合收益的稅後淨額

其他綜合收益的稅後淨額詳見本財務報表附註合併資產負債表項目註釋之其他綜合收益說明。

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

### (II) Notes to items of the consolidated income statement (Continued)

#### 8. Non-operating expenditures

#### 9. Income tax expenses

#### 10. Other comprehensive income, net of income tax

Please refer to notes to other comprehensive income for details.

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋

1. 收到其他與經營活動有關的現金  
(1) 明細情況

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
收到的除稅費返還 外的其他政府補 助收入	Cash received for government grants other than tax refund	226,700.00	87,550.00
利息收入	Interest income	2,150,806.51	2,966,615.10
經營出租固定資產 (投資性房地產) 收到的現金	Cash received from leasing of fixed assets (investment properties)	9,192,419.30	17,193,599.34
收回的票據及 信用證保證金	Cash received from notes and deposits for L/C	38,424,160.47	20,935,291.71
其他	Others	21,608,505.43	10,299,424.66
合計	Total	71,602,591.71	51,482,480.81

2. 支付其他與經營活動有關的現金  
(1) 明細情況

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
付現管理費用	Administrative expenses paid by cash	5,052,866.78	15,192,921.94
付現銷售費用	Selling expenses paid by cash	5,421,343.39	23,330,363.20
財務費用中的 手續費	Handling charges included in finance costs	247,995.73	369,599.23
支付的票據及 信用證保證金	Notes and deposits for L/C paid by cash	58,568,389.73	19,416,042.89
其他	Others	12,228,967.09	7,239,188.06
合計	Total	81,519,562.72	65,548,115.32

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

(III) Notes to items of the consolidated cash flow statement

1. Other cash receipts related to operating activities  
(1) Details

2. Other cash payments related to operating activities  
(1) Details

## 五、合併財務報表項目註釋(續)

### (三) 合併現金流量表項目註釋

#### 3. 現金流量表補充資料

##### (1) 現金流量表補充資料

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

### (III) Notes to items of the consolidated cash flow statement

#### 3. Supplement information to the cash flow statement

##### (1) Supplement information to the cash flow statement

補充資料	Supplement information	本期數 Current period cumulative	上年同期數 Preceding period comparative
1) 將淨利潤調節為經營活動現金流量：	1) Reconciliation of net profit to cash flow from operating activities:		
淨利潤	Net profit	15,416,620.47	-6,303,865.06
加：資產減值準備	Add: Provision for assets impairment loss	2,477,207.20	1,630,167.34
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, productive biological assets	14,036,191.03	29,156,466.80
無形資產攤銷	Amortization of intangible assets	1,691,021.09	1,680,784.11
長期待攤費用攤銷	Amortization of long-term prepayments		1,304,635.52
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 non-current assets (Less: gains)	25,226.63	-3,874,798.00
固定資產報廢損失(收益以「-」號填列)	Fixed assets retirement loss (Less: gains)		
公允價值變動損失(收益以「-」號填列)	Losses on changes in fair value (Less: gains)		
財務費用(收益以「-」號填列)	Financial expenses (Less: gains)	56,997.51	5,123,024.28
投資損失(收益以「-」號填列)	Investments losses (Less: gains)	-3,490,568.04	-143,377.80
遞延所得稅資產減少(增加以「-」號填列)	Decrease of deferred tax assets (Less: increase)	1,318,828.31	696,164.21
遞延所得稅負債增加(減少以「-」號填列)	Increase of deferred tax liabilities (Less: decrease)	-352,505.70	-647,959.80
存貨的減少(增加以「-」號填列)	Decrease in inventories (Less: increase)	11,497,507.50	-64,342,191.16
經營性應收項目的減少(增加以「-」號填列)	Decrease in operating receivables (Less: increase)	-33,914,372.27	-68,536,874.33
經營性應付項目的增加(減少以「-」號填列)	Increase of operating payables (Less: decrease)	41,297,639.37	142,012,341.28
其他	Others	633,113.20	



## 五、合併財務報表項目註釋(續)

### (三) 合併現金流量表項目註釋(續)

#### 3. 現金流量表補充資料(續)

##### (1) 現金流量表補充資料(續)

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

### (III) Notes to items of the consolidated cash flow statement (Continued)

#### 3. Supplement information to the cash flow statement (Continued)

##### (1) Supplement information to the cash flow statement (Continued)

補充資料	Supplement information	本期數 Current period cumulative	上年同期數 Preceding period comparative
經營活動產生的現金流量淨額	Net cash flow from operating activities	50,692,906.30	37,754,517.39
2) 不涉及現金收支的重大投資和籌資活動：	2) Significant investing and financing activities not related to cash receipts and payments:		
債務轉為資本	Conversion of debt into share capital		
一年內到期的可轉換公司債券	Convertible bonds due within one year		
融資租入固定資產	Fixed assets rented in under finance leases		
3) 現金及現金等價物淨變動情況：	3) Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	379,274,157.18	318,905,320.82
減：現金的期初餘額	Less: Cash at the beginning of the period	331,032,951.89	301,159,590.59
加：現金等價物的期末餘額	Add: Cash equivalents at the end of the period		
減：現金等價物的期初餘額	Less: Cash equivalents at the beginning of the period		
現金及現金等價物淨增加額	Net increase of cash and cash equivalents	48,241,205.29	17,745,730.23

## 五、合併財務報表項目註釋(續)

### (三) 合併現金流量表項目註釋(續)

#### 3. 現金流量表補充資料(續)

##### (2) 現金和現金等價物的構成

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

### (III) Notes to items of the consolidated cash flow statement (Continued)

#### 3. Supplement information to the cash flow statement (Continued)

##### (2) Cash and cash equivalents

項目	Items	期末數 Closing balance	期初數 Opening balance
1) 現金	1) Cash	<b>379,274,157.18</b>	318,905,320.82
其中：庫存現金	Including: Cash on hand	<b>39,766.98</b>	470,189.85
可隨時用於支付的 銀行存款	Cash in bank on demand for payment	<b>379,234,390.19</b>	318,421,303.15
可隨時用於支付的 其他貨幣資金	Other cash and bank balances on demand for payment	<b>0.01</b>	13,827.82
可用於支付的存放 中央銀行款項	Central bank deposit on demand for payment		
存放同業款項	Deposit in other banks		
拆放同業款項	Loans to other banks		
2) 現金等價物	2) Cash equivalents		
其中：三個月內到期的 債券投資	Including: Bond investments maturing within three months		
3) 期末現金及現金 等價物餘額	3) Cash and cash equivalents at the end of the period	<b>379,274,157.18</b>	318,905,320.82
其中：母公司或集團內 子公司使用 受限制的現金及 現金等價物	Including: Cash and cash equivalents of parent company or subsidiaries with use restrictions		

五、合併財務報表項目註釋(續)

(四) 其他

1. 所有權或使用權受到限制的資產

(1) 明細情況

項目	Items	期末賬面價值 Closing carrying amount	受限原因 Reasons for restrictions
其他貨幣資金	Other cash and bank balances	12,001,613.64	保證金 Deposits
銀行存款	Cash in bank	63,125,798.52	質押 Pledge
合計	Total	75,127,412.16	

2. 外幣貨幣性項目

(1) 明細情況

項目	Items	期末外幣餘額 Closing balance in foreign currencies	折算匯率 Exchange rate	期末折算成人民幣餘額 RMB equivalent
貨幣資金	Cash and bank balances			
其中：美元	Including: USD	1,138,914.14	6.7744	7,715,459.95
歐元	EUR			
應付賬款	Accounts payable			
其中：美元	Including: USD	4,804,666.51	6.7744	32,548,732.81
歐元	EUR			
長期借款	Long-term borrowings			
其中：美元	Including: USD			
歐元	EUR	979,586.78	7.7496	7,591,405.71

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

(IV) Others

1. Assets with title or use right restrictions

(1) Details

2. Monetary items in foreign currencies

(1) Details

## 六、合併範圍的變更

本期無合併範圍變更事項。

## VI. Changes in the consolidation scope

None

## 七、在其他主體中的權益

### (一) 在重要子公司中的權益

#### 1. 重要子公司的構成

##### (1) 基本情況

## VII. Interest in other entities

### (I) Interest in significant subsidiaries

#### 1. Significant subsidiaries

##### (1) Basis information

子公司名稱 Subsidiaries	主要經營地 Main operating place	註冊地 Place of registration	業務性質 Business nature	持股比例(%)		取得方式 Acquisition method
				直接	間接	
				Direct	Indirect	
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	成都市	成都市	製造業	90.00	6.67	非同一控制下企業合併 Business combination not under common control
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	成都市	成都市	製造業	66.67		非同一控制下企業合併 Business combination not under common control
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	成都市	成都市	製造業	60.00		非同一控制下企業合併 Business combination not under common control
重慶普泰峰鋁業有限公司 Chongqing Putaifeng Aluminium Co., Ltd.	重慶市	重慶市	製造業	40.00		投資設立 Investment

##### (2) 其他說明

- 1) 持有半數或以下表決權但仍控制被投資單位，以及持有半數以上表決權但不控制被投資單位的依據

本公司持有重慶普泰峰鋁業有限公司40%股權，在其董事會中佔多數表決權，能夠通過對其財務及經營決策實施控制而享有可變回報，故本公司將其納入合併財務報表的合併範圍。

##### (2) Other remarks

- 1) Basis of holding 50% or below of the voting rights but still control the investee and holding more than 50% of the voting rights but does not control the investee

As the Company by holding 40% equity of Chongqing Putaifeng Aluminium Co., Ltd. holds majority of voting rights in the Board, and through controlling its financial and operation decision, and has a privileged variable return, therefore, the Company included Chongqing Putaifeng Aluminium Co., Ltd., into the consolidation scope of the consolidated financial statements.



七、在其他主體中的權益(續)  
(一) 在重要子公司中的權益(續)

1. 重要子公司的構成(續)  
(2) 其他說明(續)  
2) 確定公司是代理人還是委託人的依據

本公司確定代理人還是委託人時，綜合考慮該決策者與被投資方以及其他方之間的關係，主要考慮下列四項：

- 1 決策者對被投資方的決策權範圍
- 2 其他方享有的實質性權利。
- 3 決策者的薪酬水平。
- 4 決策者因持有被投資方的其他利益而承擔可變回報的風險。

2. 重要的非全資子公司  
(1) 明細情況

子公司名稱	Subsidiaries	少數股東持股比例(%) Holding proportion of non-controlling interest (%)	期歸屬於少數股東的損益 Profit or loss attributable to non-controlling interest	本期向少數股東宣告分派的股利 Dividend declared to non-controlling interest	期末少數股東權益餘額 Closing balance of non-controlling interest
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	3.33	-23,777.39		1,623,390.53
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	33.33	-1,285,760.52		1,639,896.38
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	19,523,835.82		109,423,164.72
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	60.00	-2,283,426.63		7,725,585.52

VII. Interest in other entities (Continued)

(I) Interest in significant subsidiaries (Continued)

1. Significant subsidiaries (Continued)  
(2) Other remarks (Continued)  
2) Basis for determining an entity acting as an agent or a principal

The determination of whether the Company is an agent or a principal requires comprehensive consideration of the relationship among the decision-maker, investee and other parties, including the following four major factors:

- 1 Scope of decision-making of the decision-maker in the investee.
- 2 Substantive rights of other parties.
- 3 Remuneration level of the decision-maker.
- 4 Risk of variable returns of the decision-maker due to other interests held in the investee.

2. Significant not wholly-owned subsidiaries  
(1) Details

七、在其他主體中的權益(續)

(一) 在重要子公司中的權益(續)

3. 重要非全資子公司的主要財務信息

(1) 資產和負債情況

VII. Interest in other entities (Continued)

(I) Interest in significant subsidiaries (Continued)

3. Main financial information of significant not wholly-owned subsidiaries

(1) Assets and liabilities

金額單位：人民幣萬元  
Expressed in RMB10,000.00

子公司名稱	Subsidiaries	期末數				
		流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	9,556.11	960.36	10,516.47	5,641.42	5,641.42
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	1,373.11	9,594.14	10,967.25	4,019.47	6,455.76
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	30,067.99	4,185.95	34,253.94	6,898.14	6,898.14
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	2,140.55	1,221.56	3,362.11	2,074.52	2,074.52

子公司名稱	Subsidiaries	期初數				
		流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	7,584.97	1,014.80	8,599.77	3,653.32	3,653.32
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	1,927.02	9,849.91	11,776.93	4,266.57	6,632.58
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	25,492.71	4,115.02	29,607.73	7,132.90	7,132.90
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	2,473.51	998.08	3,471.59	1,803.43	1,803.43

七、在其他主體中的權益(續)

(一) 在重要子公司中的權益(續)

3. 重要非全資子公司的主要財務信息(續)

(2) 損益和現金流量情況

VII. Interest in other entities (Continued)

(1) Interest in significant subsidiaries (Continued)

3. Main financial information of significant not wholly-owned subsidiaries (Continued)

(2) Profit or loss and cash flows

金額單位：人民幣萬元  
Expressed in RMB10,000.00

子公司名稱	Subsidiaries	本期數 Current period			經營活動 現金流量 Cash flows from operating activities
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	
成都中菱無線通信 電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	3,102.81	-71.40	-71.40	-277.29
成都電纜雙流熱縮 製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	287.01	-385.77	-385.77	-88.02
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	17,630.26	4,880.96	4,880.96	4,398.14
重慶普泰峰鋁業 有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	8,220.13	-380.57	-380.57	-130.97

子公司名稱	Subsidiaries	上年同期 Prior period			經營活動 現金流量 Cash flows from operating activities
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	
成都中菱無線通信 電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	1,796.92	-160.39	-160.39	-766.97
成都電纜雙流熱縮 製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	278.80	-2,027.95	-2,027.95	-223.68
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	11,944.98	2,605.39	2,605.39	5,521.71
重慶普泰峰鋁業 有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	589.79	-39.01	-39.01	77.55

七、在其他主體中的權益(續)  
(二) 在合營企業或聯營企業中的權益

1. 重要的聯營企業  
(1) 基本情況

VII. Interest in other entities (Continued)  
(II) Equity in joint venture or associates

1. Significant associates  
(1) Basic information

聯營企業名稱 Associates	主要經營地 Main operating place	註冊地 Place of registration	業務性質 Business nature	持股比例(%) Holding proportion (%)		對合營企業或聯營企業投資的會計處理方法 Accounting treatment
				直接 Direct	間接 Indirect	
				成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都市 Chengdu City	
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	49.00		權益法核算 Equity method
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	江陰市 Jiangyin City	江陰市 Jiangyin City	製造業 Manufacture	22.50		權益法核算 Equity method



七、在其他主體中的權益(續)  
 (二) 在合營企業或聯營企業中的權益(續)  
 2. 重要聯營企業的主要財務信息

VII. Interest in other entities (Continued)  
 (II) Equity in joint venture or associates (Continued)  
 2. Main financial information of significant associates

項目	Items	期末數/本期數		
		Closing balance/Current period		
		成都月欣通信材料 有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都八達連接件 有限公司 Chengdu Bada Connector Co., Ltd.	普天法爾勝光通信 有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	9,198,212.05	65,190,034.93	809,008,202.83
非流動資產	Non-current assets	2,940,080.63	2,422,332.49	283,875,229.09
資產合計	Total assets	12,138,292.68	67,612,367.42	1,092,883,431.92
流動負債	Current liabilities	8,566,419.98	57,271,081.48	559,921,040.96
非流動負債	Non-current liabilities			10,473,980.97
負債合計	Total liabilities	8,566,419.98	57,271,081.48	570,395,021.93
少數股東權益	Non-controlling interest		105,404.45	
歸屬於母公司股東權益	Equity attributable to owners of parent company	3,571,872.70	10,235,881.49	522,488,409.99
按持股比例計算的淨資產份額	Proportionate share in net assets	1,250,155.45	5,015,581.93	117,559,892.25
調整事項	Adjustments			
其他	Others	222,751.07	4,525.41	225,032.54
對聯營企業權益投資的 賬面價值	Carrying amount of investments in associates	1,472,906.52	5,020,107.34	117,784,924.79
存在公開報價的聯營企業 權益投資的公允價值	Fair value of equity investments in associates in association with quoted price			
營業收入	Operating revenue	10,876,934.82	69,185,565.25	478,768,826.88
淨利潤	Net profit	-35,498.17	512,411.81	14,452,936.04
終止經營的淨利潤	Net profit of discontinued operations			
其他綜合收益	Other comprehensive income			
綜合收益總額	Total comprehensive income	-35,498.17	512,411.81	14,452,936.04
本期收到的來自 聯營企業的股利	Dividend from joint ventures received in current period			

七、在其他主體中的權益(續)  
 (二) 在合營企業或聯營企業中的權益(續)  
 2. 重要聯營企業的主要財務信息(續)

VII. Interest in other entities (Continued)  
 (II) Equity in joint venture or associates (Continued)  
 2. Main financial information of significant associates (Continued)

項目	Items	期初/上年同期數		
		成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	9,754,992.75	57,708,427.94	673,496,691.11
非流動資產	Non-current assets	2,920,748.09	2,399,158.48	293,665,617.49
資產合計	Total assets	12,675,740.84	60,107,586.42	967,162,308.60
流動負債	Current liabilities	8,746,097.06	50,272,883.63	448,782,742.83
非流動負債	Non-current liabilities			10,373,980.97
負債合計	Total liabilities	8,746,097.06	50,272,883.63	459,156,723.80
少數股東權益	Non-controlling interest		101,997.53	
歸屬於母公司股東權益	Equity attributable to owners of parent company	3,929,643.78	9,732,705.26	508,005,584.80
按持股比例計算的淨資產份額	Proportionate share in net assets	1,375,375.32	4,769,025.58	114,301,256.58
調整事項	Adjustments			
其他	Others	109,955.56	-0.03	231,757.60
對聯營企業權益投資的賬面價值	Carrying amount of investments in associates	1,485,330.88	4,769,025.55	114,533,014.18
存在公開報價的聯營企業權益投資的公允價值	Fair value of equity investments in associates in association with quoted price			
營業收入	Operating revenue	27,754,882.02	126,760,209.69	
淨利潤	Net profit	529,648.61	847,603.06	
終止經營的淨利潤	Net profit of discontinued operations			
其他綜合收益	Other comprehensive income			
綜合收益總額	Total comprehensive income	529,648.61	847,603.06	
本期收到的來自聯營企業的股利	Dividend from joint ventures received in current period			

## 八、與金融工具相關的風險

### (一) 信用風險

信用風險，是指金融工具的一方不能履行義務，造成另一方發生財務損失的風險。

本公司的信用風險主要來自銀行存款和應收款項。為控制上述相關風險，本公司分別採取了以下措施。

#### 1. 銀行存款

本公司將銀行存款存放於信用評級較高的金融機構，故其信用風險較低。

#### 2. 應收款項

本公司持續對採用信用方式交易的客戶進行信用評估。根據信用評估結果，本公司選擇與經認可的且信用良好的客戶進行交易，並對其應收款項餘額進行監控，以確保本公司不會面臨重大壞賬風險。

由於本公司僅與經認可的且信用良好的第三方進行交易，所以無需擔保物。信用風險集中按照客戶進行管理。截至2017年6月30日，本公司具有特定信用風險集中，本公司應收賬款的35.47% (2016年12月31日：32.40%) 源於餘額前五名客戶。本公司對應收賬款餘額未持有任何擔保物或其他信用增級。

## VIII. Risks related to financial instruments

### (I) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Company's credit risk is primarily attributable to bank balances and receivables. In order to control such risks, the Company has taken the following measures:

#### 1. *Bank balances*

The Company deposits its bank balances in financial institutions with relatively high credit levels, hence, its credit risk is relatively low.

#### 2. *Receivables*

The Company performs credit assessment on customers who uses credit settlement on a continuous basis. The Company selects credible and well-reputed customers based on credit assessment result, and conducts ongoing monitoring on receivables, to avoid significant risks in bad debts.

As the Company only conducts business with credible and well-reputed third parties, normally, we do not obtain collateral from customers. The Company manages credit risk aggregated by customers. As of 30 June 2017, the Company's risks were centered in certain credit risks, and 35.47% (31 December 2016: 32.40%) of the total accounts receivable was due from the five largest customers of the Company. The Company held no collateral or other credit enhancement on balance of receivables.

## 八、與金融工具相關的風險(續)

### (一) 信用風險(續)

#### 2. 應收款項(續)

- (1) 本公司的應收款項中未逾期且未減值的金額，以及雖已逾期但未減值的金額和逾期賬齡分析如下：

項目	Items	期末數 Closing balance				合計 Total
		未逾期未減值 Neither past due nor impaired	已逾期未減值 Past due but not impaired			
			1年以內 Within one year	1-2年 1-2 years	2年以上 Over 2 years	
應收票據	Notes receivable	91,892,910.49				91,892,910.49
應收賬款	Accounts receivable	67,321,469.83				67,321,469.83
小計	Subtotal	159,214,380.32				159,214,380.32

項目	Items	期初數 Opening balance				合計 Total
		未逾期未減值 Neither past due nor impaired	已逾期未減值 Past due but not impaired			
			1年以內 Within one year	1-2年 1-2 years	2年以上 Over 2 years	
應收票據	Notes receivable	102,488,405.74				102,488,405.74
應收賬款	Accounts receivable	64,492,134.27				64,492,134.27
小計	Subtotal	166,980,540.01				166,980,540.01

- (2) 單項計提減值的應收款項情況見本財務報表附註合併財務報表項目註釋之應收款項說明。

## VIII. Risks related to financial instruments (Continued)

### (I) Credit risk (Continued)

#### 2. Receivables (Continued)

- (1) Analysis of receivables neither past due nor impaired and receivables past due but not impaired are as follows:

- (2) Please refer to notes to receivables for receivables with provision for impairment made on individual basis.



## 八、與金融工具相關的風險(續)

### (二) 流動風險

流動風險，是指本公司在履行以交付現金或其他金融資產的方式結算的義務時發生資金短缺的風險。流動風險可能源於無法儘快以公允價值售出金融資產；或者源於對方無法償還其合同債務；或者源於提前到期的債務；或者源於無法產生預期的現金流量。

為控制該項風險，本公司綜合運用票據結算、銀行借款等多種融資手段，並採取長、短期融資方式適當結合，優化融資結構的方法，保持融資持續性與靈活性之間的平衡。本公司已從多家商業銀行取得銀行授信額度以滿足營運資金需求和資本開支。

### 金融負債按剩餘到期日分類

項目	Items	期末數 Closing balance				
		賬面價值 Carrying amount	未折現合同金額 Contract amount not yet discounted	1年以內 Within one year	1-3年 1-3 years	3年以上 Over 3 years
金融負債	Financial liabilities					
應付賬款	Accounts payable	122,318,034.54	122,318,034.54	122,318,034.54		
其他應付款	Other payables	44,929,509.72	44,929,509.72	44,929,509.72		
長期借款	Long-term borrowings	7,591,405.71	7,591,405.71	232,433.52	464,867.04	6,894,105.15
小計	Subtotal	174,838,949.97	174,838,949.97	167,479,977.78	464,867.04	6,894,105.15

## VIII. Risks related to financial instruments (Continued)

### (II) Liquidity risk

Liquidity risk is the risk that the Company may encounter deficiency of funds in meeting obligations associated with cash or other financial assets settlement, which is possibly attributable to failure in selling financial assets at fair value on a timely basis, or failure in collecting liabilities from counterparts of contracts, or early redemption of debts, or failure in achieving estimated cash flows.

In order to control such risk, the Company utilized financing tools such as notes settlement, bank borrowings, etc. and adopts long and short financing methods to optimizing financing structures, and finally maintains a balance between financing sustainability and flexibility. The Company has obtained credit limit from several commercial banks to meet working capital requirements and expenditures.

### Financial liabilities classified based on remaining time period till maturity

## 八、與金融工具相關的風險(續)

### (二) 流動風險(續)

金融負債按剩餘到期日分類  
(續)

## VIII. Risks related to financial instruments (Continued)

### (II) Liquidity risk (Continued)

Financial liabilities classified based on  
remaining time period till maturity (Continued)

項目	Items	賬面價值 Carrying amount	未折現合同 金額 Contract amount not yet discounted	期初數 Opening balance		
				1年以內 Within one year	1-3年 1-3 years	3年以上 Over 3 years
金融負債	Financial liabilities					
應付賬款	Accounts payable	101,691,287.30	101,691,287.30	101,691,287.30		
其他應付款	Other payables	23,410,432.55	23,410,432.55	23,410,432.55		
長期借款	Long-term borrowings	7,376,797.32	7,376,797.32	141,706.21	283,412.42	6,951,678.69
小計	Subtotal	132,478,517.17	132,478,517.17	125,243,426.06	283,412.42	6,951,678.69

## 八、與金融工具相關的風險(續)

### (三) 市場風險

市場風險，是指金融工具的公允價值或未來現金流量因市場價格變動而發生波動的風險。市場風險主要包括利率風險和外匯風險。

#### 1. 利率風險

利率風險，是指金融工具的公允價值或未來現金流量因市場利率變動而發生波動的風險。本公司面臨的市場利率變動的風險主要與本公司以浮動利率計息的借款有關。

截至2017年6月30日，本公司沒有以浮動利率計息的銀行借款(2016年12月31日：人民幣0.00元)。

#### 2. 外匯風險

外匯風險，是指金融工具的公允價值或未來現金流量因外匯匯率變動而發生波動的風險。本公司面臨的匯率變動的風險主要與本公司外幣貨幣性資產和負債有關。對於外幣資產和負債，如果出現短期的失衡情況，本公司會在必要時按市場匯率買賣外幣，以確保將淨風險敞口維持在可接受的水平。

本公司期末外幣金融資產和外幣金融負債列示見本附註項目註釋其他之外幣貨幣性項目說明。

## VIII. Risks related to financial instruments (Continued)

### (III) Market risk

Market risk is the risk that the Company may encounter fluctuation in fair value of financial instruments or future cash flows due to changes in market price. Market risk mainly includes interest risk and foreign currency risk.

#### 1. Interest risk

Interest risk is the risk that an enterprise may encounter fluctuation in fair value of financial instruments or future cash flows due to changes in market interest. The Company's interest risk relates mainly to borrowings with floating interest rate.

As of 30 June 2017, the Company did not have borrowings with interest accrued at floating interest rate (31 December 2016: RMB0.00).

#### 2. Foreign currency risk

Foreign currency risk is the risk arising from changes in fair value or future cash flows of financial instrument resulted from changes in exchange rate. The Company's foreign currency risk relates mainly to foreign currency monetary assets and liabilities. When short-term imbalance occurred to foreign currency assets and liabilities, the Company may trade foreign currency at market exchange rate when necessary, in order to maintain the net risk exposure within an acceptable level.

Please refer to notes to foreign currency monetary items for details in foreign currency financial assets and liabilities at the end of the period.

## 九、公允價值的披露

### (一) 以公允價值計量的資產和負債的期末公允價值明細情況

## IX. Fair value disclosure

### (I) Details of fair value of assets and liabilities at fair value at the balance sheet date

項目	Items	期末公允價值			合計 Total
		第一層次 公允價值計量 Level 1	第二層次 公允價值計量 Level 2	第三層次 公允價值計量 Level 3	
持續的公允價值計量	Recurring fair value measurement				
可供出售金融資產	Available-for-sale financial assets	4,836,237.00			4,836,237.00
債務工具投資	Debt instrument investments				
權益工具投資	Equity instrument investments	4,836,237.00			4,836,237.00
其他	Others				
持續以公允價值計量的資產總額	Total assets at recurring fair value measurement	4,836,237.00			4,836,237.00

### (二) 持續和非持續第一層次公允價值計量項目市價的確定依據

相同資產或負債在活躍市場上(未經調整)的報價。

### (II) Basis for determining level 1 fair value at recurring and non-recurring fair measurement

Quoted price (unadjusted) of identical assets or liabilities in active market.

### (三) 不以公允價值計量的金融資產和金融負債的公允價值情況

不以公允價值計量的金融資產和金融負債主要包括應收賬款、短期借款、應付賬款，各項目公允價值與賬面價值接近。

### (III) Fair value of financial assets and liabilities not at fair value

Financial assets and liabilities not measured at fair value mainly include: accounts receivable, short-term borrowings, and accounts payable and the fair value of each item is close to the book value.



## 十、關聯方及關聯交易

### (一) 關聯方情況

#### 1. 本公司的母公司情況

##### (1) 本公司的母公司

母公司名稱	註冊地	業務性質	註冊資本(萬元)	母公司對本公司的持股比例(%)	母公司對本公司的表決權比例(%)
Parent company	Place of registration	Business nature	Registered capital (unit: RMB10,000)	Holding proportion over the Company (%)	Voting right proportion over the Company (%)
中國普天信息產業股份有限公司	北京	通信製造	190,305.00	60.00	60.00
China Potevio Company Limited	Beijing	Manufacture of telecommunication products			

(2) 本公司最終控制方是中國普天信息產業集團公司。

2. 本公司的子公司情況詳見本財務報表附註在其他主體中的權益之說明。

3. 本公司重要的合營或聯營企業詳見本財務報表附註在其他主體中的權益之說明。

## X. Related party relationships and transactions

### (I) Related party relationships

#### 1. Details of parent company

##### (1) Parent company

(2) The Company's ultimate controlling party is China PUTIAN Corporation.

2. Please refer notes to interest in other entities for details on the Company's subsidiaries.

3. Please refer to notes to interest in other entities for details on the Company's significant joint ventures and associates.

## 十、關聯方及關聯交易(續)

### (一) 關聯方情況(續)

#### 4. 本公司的其他關聯方情況

##### (1) 本公司的其他關聯方

#### 其他關聯方名稱 Related parties

南京普天紀樓宇智能有限公司  
Nanjing Putian Telege Intelligent Building Ltd.  
普天國際貿易有限公司  
Putian International Trade Co. Ltd.  
中國普天信息產業股份有限公司成都分公司  
Chengdu Branch of China Potewio Company Limited  
法爾勝泓昇集團有限公司  
Fasten Hongsheng Group Co., Ltd.

江蘇法爾勝股份有限公司  
Jiangsu Fasten Company Limited  
法爾勝集團有限公司  
Fasten Group Co., Ltd.  
法爾勝集團進出口有限公司  
Fasten Group Import & Export Co., Ltd.

江陰法爾勝線材製品有限公司  
Jiangyin Fasten Wire Products Company Limited

江蘇法爾勝光電科技有限公司  
Jiangsu Fasten Optoelectronics Technology Co., Ltd.

無錫法爾勝光電科技有限公司  
Wuxi Fasten Optoelectronics Technology Co., Ltd.

江蘇法爾勝泓昇集團有限公司精密機械分公司  
Jiangsu Fasten Hongsheng Group Precision Machinery Branch

南京普天通信股份有限公司  
Nanjing PUTIAN Telecommunications Company Limited  
中國普天信息產業株洲有限公司  
China PUTIAN Communications Zhuzhou Company Limited  
江陰泓泰置業有限公司  
Jiangyin Hongtai Property Company Ltd.

日本住友電氣工業株式會社  
Sumitomo Electric Industries Ltd.  
Sumitomo Electric Asia Ltd.  
Sumitomo Electric Asia Ltd.

成都黃石雙峰電纜有限公司  
Chengdu Huangshishuangfeng Cable Co., Ltd.  
重慶泰山電纜有限公司  
Chongqing Taishan Cable Co., Ltd.  
杭州鴻雁電器有限公司  
Hangzhou Honyar Electrical Co., Ltd.  
普天智能照明研究院有限公司  
Putian Intelligent Lighting Research Institute Co., Ltd.

#### 其他關聯方與本公司關係 Relationships with the Company

同受母公司控制  
Controlled by the same parent company

同受母公司控制  
Controlled by the same parent company

同受母公司控制  
Controlled by the same parent company

同受母公司控制  
Controlled by the same parent company

持有原子公司5%以上股份股東的實際控制人  
Ultimate controller of shareholder holding more than 5% of the former subsidiary shares

持有原子公司5%以上股份股東  
Shareholder holding more than 5% of the former subsidiary's shares

持有原子公司5%以上股份股東  
Shareholder holding more than 5% of the former subsidiary's shares

持有原子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the former subsidiary shares

持有原子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the former subsidiary shares

持有原子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the former subsidiary shares

持有原子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the former subsidiary shares

持有原子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the former subsidiary shares

同受母公司控制  
Controlled by the same parent company

同受母公司控制  
Controlled by the same parent company

持有原子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the former subsidiary shares

持有子公司5%以上股份股東  
Shareholder holding more than 5% of the subsidiary's shares

持有子公司5%以上股份股東的實際控制人控制的其他企業  
Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary shares

持有子公司5%以上股份股東  
Shareholder holding more than 5% of the subsidiary's shares

同受母公司控制  
Controlled by the same parent company

同受母公司控制  
Controlled by the same parent company

同受母公司控制  
Controlled by the same parent company

## X. Related party relationships and transactions (Continued)

### (I) Related party relationships (Continued)

#### 4. Other related parties of the Company

##### (1) Details

## 十、關聯方及關聯交易(續)

### (二) 關聯交易情況

#### 1. 購銷商品、提供和接受勞務的關聯交易

##### (1) 明細情況

##### 1) 採購商品和接受勞務的關聯交易

## X. Related party relationships and transactions (Continued)

### (II) Related party transactions

#### 1. Purchase and sale of goods, rendering and receiving services

##### (1) Details

##### 1) Purchase of goods and receiving of services

關聯方 Related parties	關聯交易內容 Content of transaction	本期數 Current period cumulative	上年同期數 Preceding period comparative
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	採購商品和接受勞務 Purchase of goods and receiving of services	42,156,161.85	44,663,302.33
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	採購商品 Purchase of goods	9,599,822.20	9,974,734.81
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	採購商品 Purchase of goods		40,508,913.22
法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	採購商品 Purchase of goods		16,152,315.20
江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	採購商品 Purchase of goods		1,399,963.10
江陰法爾勝線材製品有限公司 Jiangyin Fasten Wire Products Company Limited	採購商品 Purchase of goods		4,127,241.50
Sumitomo Electric Asia Ltd.	採購商品 Purchase of goods	66,630,044.41	54,944,502.37
成都黃石雙峰電纜有限公司 Chengdu Huangshishuangfeng Cable Co., Ltd.	採購商品 Purchase of goods	1,102,837.02	
杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	採購商品 Purchase of goods	11,718,797.26	
日本住友電氣工業株式會社 Sumitomo Electric Industries	採購商品和接受勞務 Purchase of goods and receiving of services	2,187,807.17	132,025.84
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	採購商品 Purchase of goods	137,980.18	
中國普天信息產業股份有限公司 China Potevio Company Limited	接收勞務 Receiving of services	19,218.87	

## 十、關聯方及關聯交易(續)

### (二) 關聯交易情況(續)

#### 1. 購銷商品、提供和接受勞務的關聯交易(續)

- (1) 明細情況(續)
- 2) 出售商品和提供勞務的關聯交易

## X. Related party relationships and transactions (Continued)

### (II) Related party transactions (Continued)

#### 1. Purchase and sale of goods, rendering and receiving services (Continued)

- (1) Details (Continued)
- 2) Sale of goods and rendering of services

關聯方 Related parties	關聯交易內容 Content of transaction	本期數 Current period cumulative	上年同期數 Preceding period comparative
中國普天信息產業股份有限公司 China Potevio Company Limited	銷售商品 Sale of goods	21,157,576.38	73,680,387.96
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	銷售商品和提供勞務 Sale of goods and rendering of services	21,947.66	39,908.08
法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	銷售商品 Sale of goods		17,164,307.94
江蘇法爾勝光電科技有限公司 Jiangsu Fasten Optoelectronics Technology Co., Ltd.	銷售商品 Sale of goods		990,262.82
重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	銷售商品 Sale of goods	35,892,627.44	6,283,560.05
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	銷售商品和提供勞務 Sale of goods and rendering of services	6,535,066.84	
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	銷售商品和提供勞務 Sale of goods and rendering of services	596,355.71	515,847.51



## 十、關聯方及關聯交易(續)

### (二) 關聯交易情況(續)

#### 2. 關聯擔保情況

##### (1) 明細情況

本公司及子公司作為被擔保方

擔保方	擔保金額	擔保起始日	擔保到期日	擔保是否 已經履行完畢
Guarantors	Amount guaranteed	Commencement date	Maturity date	Whether the guarantee is mature
中國普天信息產業集團公司 China Potevio Company Limited	7,591,405.71	1997/2/21	2033/2/21	否 No

#### 3. 關聯方資金拆借

關聯方	拆借金額	起始日	到期日	說明
Related parties	Amount	Commencement date	Maturity date	Remarks
拆出 Call loans to related parties 成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	10,000,000.00	2017/1/1	2017/12/31	本期利息收入416,777.36元 Interest income for the current period totaled RMB416,777.36

#### 4. 關鍵管理人員報酬

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
關鍵管理人員報酬	Key management's emoluments	821,088.74	681,909.69

## X. Related party relationships and transactions (Continued)

### (II) Related party transactions (Continued)

#### 2. Related party guarantees

##### (1) Details

The Company and its subsidiaries as guaranteed parties

#### 3. Call loans between related parties

#### 4. Key management's emoluments

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

5. 董事及監事薪酬

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

5. Directors' and supervisors' emoluments

項目	Items	本期數 Current period cumulative			
		袍金 Fees	工資、獎金、 津貼和補貼 Wage, bonus, allowance, and subsidy	社會保險費 Social insurance premium	合計 Total
執行董事： 張曉成 王米成 王峰 韓蜀 許立英 樊旭	Executive directors: Zhang Xiaocheng Wang Micheng Wang Feng Han Shu Xu Liying Fan Xu				
獨立非執行董事	Independent non-executive directors:				
蔡思聰	Choy Sze Chung, Jojo		25,000.02		25,000.02
肖孝州	Xiao Xiaozhou		25,000.02		25,000.02
監事： 鄭志利 熊挺	Supervisors: Zhang Zhili Xiong Ting		88,048.00	27,999.63	116,047.63
合計	Total		138,048.04	27,999.63	166,047.67

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

5. 董事及監事薪酬(續)

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

5. Directors' and supervisors' emoluments (Continued)

項目	Items	上年同期數 Preceding period comparative			
		袍金 Fees	工資、獎金、 津貼和補貼 Wage, bonus, allowance, and subsidy	社會保險費 Social insurance premium	合計 Total
執行董事：	Executive directors:				
張曉成	Zhang Xiaocheng				
王米成	Wang Micheng				
王峰	Wang Feng				
韓蜀	Han Shu				
許立英	Xu Liying				
樊旭	Fan Xu		12,113.00	6,633.90	18,746.90
獨立非執行董事：	Independent non-executive directors:				
蔡思聰	Choy Sze Chung, Jojo		25,000.02		25,000.02
肖孝州	Xiao Xiaozhou		25,000.02		25,000.02
監事：	Supervisors:				
鄭志利	Zhang Zhili				
熊挺	Xiong Ting		62,980.28	23,438.22	86,418.50
合計	Total		125,093.32	30,072.12	155,165.44

## 十、關聯方及關聯交易(續)

### (二) 關聯交易情況(續)

#### 6. 薪酬最高的前五名僱員

本年薪酬最高的前五名僱員中包括0位(2016年1-6月: 1位)董事,其薪酬詳情如本財務報表附註十(二)5所述,剩餘5位(2016年1-6月: 4位)非董事僱員的本年薪酬詳情如下:

項目	Items	本期人數 Number of individuals (2017.1-6)	上年同期人數 Number of individuals (2016.1-6)
港幣0元至港幣100萬元	HK\$ nil-HK\$1 million	5	4

7. 本公司向成都八達連接插件有限公司、成都月欣通信材料有限公司、杭州鴻雁電器有限公司、成都黃石雙峰電纜有限公司、日本住友電氣工業株式會社及Sumitomo Electric Asia Ltd.採購商品;本公司向中國普天信息產業股份有限公司、普天法爾勝光通信有限公司及重慶泰山電纜有限公司銷售商品;上述關聯交易構成上市規則第14A章定義的持續關連交易,此等交易已根據上市規則第14A章的要求在董事會報告中的持續關連交易一節中披露。

## X. Related party relationships and transactions (Continued)

### (II) Related party transactions (Continued)

#### 6. Five highest paid employees

The five employees whose emoluments were the highest for the year include 0 (2016.1-6: 1) director whose emoluments are reflected in the analysis presented above. The emoluments payable to the remaining 5 (2016.1-6: 4) employees during the year are as follows:

7. The Company purchases goods from Chengdu Bada Connector Co., Ltd., Chengdu Yuexin Telecommunications Materials Co., Ltd., Hangzhou Honyar Electrical Co., Ltd., Chengdu Huangshishuangfeng Cable Co., Ltd., Sumitomo Electric Industries and Sumitomo Electric Asia Ltd.; the Company sales goods to China Potevio Company Limited, Putian Fasten Cable Telecommunication Co., Ltd. and Chongqing Taishan Cable Co., Ltd.; those related party transactions mentioned above constitute continuing connected transactions as defined in Chapter 14A of the Listing Rules, of which the disclosures required by Chapter 14A of the Listing Rules are provided in section connected transactions of the Reports of the Directors.



十、關聯方及關聯交易(續)

(三) 關聯方應收應付款項

1. 應收關聯方款項

項目名稱	關聯方	期末數		期初數	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Items	Related parties	Book balance	Provision for bad debts	Book balance	Provision for bad debts
應收賬款	南京普天天紀樓宇智能有限公司	93,192.96	93,192.96	93,192.96	93,192.96
Accounts receivable	Nanjing Putian Telege Intelligent Building Ltd.				
應收賬款	中國普天信息產業股份有限公司	18,952,402.36		11,698,366.06	
Accounts receivable	China Potevio Company Limited				
應收賬款	中國普天信息產業株州有限公司	160,000.00	160,000.00	160,000.00	160,000.00
Accounts receivable	China PUTIAN Communications Zhuzhou Company Limited				
應收賬款	中國普天信息產業股份有限公司成都分公司	304,891.23	304,891.23	304,891.23	304,891.23
Accounts receivable	Chengdu Branch of China Potevio Company Limited				
應收賬款	重慶泰山電纜有限公司	12,979,065.80			
Accounts receivable	Chongqing Taishan Cable Co., Ltd.				
應收賬款	成都八達連接插件有限公司	25,678.76			
Accounts receivable	Chengdu Bada Connector Co., Ltd.				
應收賬款	成都黃石雙峰電纜有限公司	3,416,171.88			
Accounts receivable	Chengdu Huangshishuangfeng Cable Co., Ltd.				
應收賬款	普天法爾勝光通信有限公司	2,751,835.71		2,753,034.81	
Accounts receivable	Putian Fasten Cable Telecommunication Co., Ltd.				
小計		38,683,238.70	558,084.19	15,009,485.06	558,084.19
Subtotal					

X. Related party relationships and transactions (Continued)

(III) Balance due to or from related parties

1. Balance due from related parties

項目名稱	關聯方	期末數		期初數	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Items	Related parties	Book balance	Provision for bad debts	Book balance	Provision for bad debts
應收賬款	南京普天天紀樓宇智能有限公司	93,192.96	93,192.96	93,192.96	93,192.96
Accounts receivable	Nanjing Putian Telege Intelligent Building Ltd.				
應收賬款	中國普天信息產業股份有限公司	18,952,402.36		11,698,366.06	
Accounts receivable	China Potevio Company Limited				
應收賬款	中國普天信息產業株州有限公司	160,000.00	160,000.00	160,000.00	160,000.00
Accounts receivable	China PUTIAN Communications Zhuzhou Company Limited				
應收賬款	中國普天信息產業股份有限公司成都分公司	304,891.23	304,891.23	304,891.23	304,891.23
Accounts receivable	Chengdu Branch of China Potevio Company Limited				
應收賬款	重慶泰山電纜有限公司	12,979,065.80			
Accounts receivable	Chongqing Taishan Cable Co., Ltd.				
應收賬款	成都八達連接插件有限公司	25,678.76			
Accounts receivable	Chengdu Bada Connector Co., Ltd.				
應收賬款	成都黃石雙峰電纜有限公司	3,416,171.88			
Accounts receivable	Chengdu Huangshishuangfeng Cable Co., Ltd.				
應收賬款	普天法爾勝光通信有限公司	2,751,835.71		2,753,034.81	
Accounts receivable	Putian Fasten Cable Telecommunication Co., Ltd.				
小計		38,683,238.70	558,084.19	15,009,485.06	558,084.19
Subtotal					

## 十、關聯方及關聯交易(續)

### (三) 關聯方應收應付款項(續)

#### 1. 應收關聯方款項(續)

項目名稱 Items	關聯方 Related parties	期末數 Closing balance		期初數 Opening balance	
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面餘額 Book balance	壞賬準備 Provision for bad debts
預付款項 Advances paid	Sumitomo Electric Asia Ltd.	245,319.41		1,261,692.79	
預付款項 Advances paid	杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	21,408,708.60		15,090,449.79	
小計 Subtotal		21,654,028.01		16,352,142.58	
其他應收款 Other receivables	中國普天信息產業股份有限公司 China Potevio Company Limited	2,322,740.84		1,522,740.84	
其他應收款 Other receivables	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	10,195,649.06		10,520,502.79	
其他應收款 Other receivables	重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	496,822.86		496,822.86	
其他應收款 Other receivables	成都黃石雙峰電纜有限公司 Chengdu Huangshishuangfeng Cable Co., Ltd.	496,822.86		496,822.86	
其他應收款 Other receivables	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	65,666.42		51,722.43	
其他應收款 Other receivables	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	2,315,422.24		2,171,013.16	
其他應收款 Other receivables	普天智能照明研究院有限公司 Putian Intelligent Lighting Research Institute Co., Ltd.	4,458,264.63		7,906,650.54	
小計 Subtotal		20,351,388.91		23,166,275.48	

## X. Related party relationships and transactions (Continued)

### (III) Balance due to or from related parties (Continued)

#### 1. Balance due from related parties (Continued)

十、關聯方及關聯交易(續)

(三) 關聯方應收應付款項(續)

2. 應付關聯方款項

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	期初數 Opening balance
應付賬款 Accounts payable	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	11,979,046.63	12,479,056.19
應付賬款 Accounts payable	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,308,982.10	2,444,645.31
應付賬款 Accounts payable	杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	5,823,087.12	
應付賬款 Accounts payable	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	167,599.06	
應付賬款 Accounts payable	Sumitomo Electric Asia Ltd.	32,319,590.05	24,599,543.75
應付賬款 Accounts payable	重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	9,000,000.00	9,000,000.00
應付賬款 Accounts payable	成都黃石雙峰電纜有限公司 Chengdu Huangshishuangfeng Cable Co., Ltd.	8,279,760.90	
應付賬款 Accounts payable	南京普天天紀樓宇智能有限公司 Nanjing Putian Telege Intelligent Building Ltd.	65,000.00	
小計 Subtotal		68,943,065.86	48,523,245.25
預收賬款 Advances received	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	5,550.00	
小計 Subtotal		5,550.00	
其他應付款 Other payables	日本住友電氣工業株式會社 Sumitomo Electric Industries, Ltd.	178,534.80	154,313.62
其他應付款 Other payables	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	100,000.00	
小計 Subtotal		278,534.80	154,313.62

X. Related party relationships and transactions (Continued)

(III) Balance due to or from related parties (Continued)

2. Balance due to related parties

## 十一、承諾及或有事項

### (一) 重要承諾事項

截至資產負債表日，本公司不存在需要披露的重要承諾事項。

### (二) 或有事項

截至資產負債表日，本公司不存在需要披露的重要或有事項。

## 十二、資產負債表日後事項

截至本財務報表批准報出日，本公司不存在需要披露的重要資產負債表日後事項。

## 十三、其他重要事項

### (一) 分部信息

#### 1. 確定報告分部考慮的因素

公司以內部組織結構、管理要求、內部報告制度等為依據確定報告分部，並以產品分部為基礎確定報告分部。

## XI. Commitments and contingencies

### (I) Significant commitments

None

### (II) Contingencies

None

## XII. Events after the balance sheet date

None

## XIII. Other significant events

### (I) Segment information

#### 1. Identification basis and accounting policies for reportable segments

Reportable segments are identified based on operating segments which are determined based on the structure of the Company's internal organization, management requirements and internal reporting system.



十三、其他重要事項(續)

(一) 分部信息(續)

2. 報告分部的財務信息

XIII. Other significant events (Continued)

(I) Segment information (Continued)

2. Financial information of reportable segments

項目		本期數					合計
		Current period					
Items		銅纜及 相關產品 Copper cable and related products	光纜及 相關產品 Optical cable and related products	電線套管及 相關產品 Cable conduct and related products	鋁桿及 相關產品 Aluminum rod and related products	分部間抵銷 Inter-segment offsetting	Total
主營業務收入	Revenue from main operations	126,062,196.26	175,657,652.50	106,985.77	81,513,061.68		383,339,896.21
主營業務成本	Cost of main operations	120,452,934.52	107,933,489.36	57,039.59	83,663,528.69	7,653,049.48	304,453,942.68
資產總額	Total assets	1,099,907,252.61	342,539,358.09	109,672,502.53	33,621,172.36	225,370,903.41	1,360,369,382.18
負債總額	Total liabilities	189,828,215.62	68,981,446.30	104,752,321.37	20,745,196.48	55,295,342.36	329,011,837.41

項目		上年同期數					合計
		Prior period					
Items		銅纜及 相關產品 Copper cable and related products	光纜及 相關產品 Optical cable and related products	電線套管及 相關產品 Cable conduct and related products	鋁桿及 相關產品 Aluminum rod and related products	分部間抵銷 Inter-segment offsetting	Total
主營業務收入	Revenue from main operations	109,389,478.91	487,930,501.21	729,997.27	5,897,911.89	10,898.38	603,936,990.90
主營業務成本	Cost of main operations	102,331,528.82	391,969,300.06	909,439.49	5,764,388.67	6,483,274.61	494,491,382.43
資產總額	Total assets	1,097,835,510.10	1,170,700,589.10	134,931,324.69	33,385,847.97	441,932,820.08	1,994,920,451.78
負債總額	Total liabilities	136,024,039.23	493,825,542.75	113,844,882.20	13,775,919.85	43,666,512.96	713,803,871.07

十三、其他重要事項(續)  
(二) 其他財務信息

XIII. Other significant events (Continued)  
(II) Other financial information

項目	Items	期末數 Closing balance		期初數 Opening balance	
		合併 Consolidated	母公司 Parent company	合併 Consolidated	母公司 Parent company
流動資產淨值	Net current assets	619,540,038.47	374,497,947.35	598,252,427.74	392,032,336.31
總資產減流動負債	Total assets less current liabilities	1,104,525,337.12	869,938,732.99	1,093,012,318.20	897,089,717.65

十四、母公司財務報表主要項目註釋

XIV. Notes to items of parent company financial statements

(一) 母公司資產負債表項目註釋

(I) Notes to items of parent company balance sheet

1. 應收賬款

1. Accounts receivable

(1) 明細情況

(1) Details

1) 類別明細情況

1) Details on categories

種類	Categories	期末數 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
		Amount	% to total	Amount		
按信用風險特徵組合計提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	93,574,945.43	83.49	19,343,210.50	20.67	74,231,734.93
單項金額不重大但單項計提壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	18,499,628.06	16.51	18,499,628.06	100.00	
合計	Total	112,074,573.49	100.00	37,842,838.56	33.77	74,231,734.93

十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

1. 應收賬款(續)

(1) 明細情況(續)

1) 類別明細情況(續)

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Accounts receivable (Continued)

(1) Details (Continued)

1) Details on categories (Continued)

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額 Amount	比例(%) % to total	金額 Amount	計提比例(%) Provision proportion (%)	
按信用風險 特徵組合 計提壞賬 準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	87,563,664.14	82.56	18,195,472.63	20.78	69,368,191.51
單項金額不 重大但單 項計提壞 賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	18,499,628.06	17.44	18,499,628.06	100.00	
合計	Total	106,063,292.20	100.00	36,695,100.69	34.60	69,368,191.51

十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

1. 應收賬款(續)

- (1) 明細情況(續)  
2) 組合中，採用賬齡分析法計提壞賬準備的應收賬款

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Accounts receivable (Continued)

- (1) Details (Continued)  
2) In portfolios, accounts receivable with provision made on a collective basis with age analysis method

		期末數 Closing balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	58,423,131.05		
1-2年	1-2 years	13,573,838.66	1,357,383.87	10.00
2-3年	2-3 years	4,919,616.54	1,475,884.95	30.00
3-5年	3-5 years	742,087.52	593,670.02	80.00
5年以上	Over 5 years	15,916,271.66	15,916,271.66	100.00
小計	Subtotal	93,574,945.43	19,343,210.50	20.67

		期初數 Opening balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	52,841,475.38		
1-2年	1-2 years	17,110,809.56	1,711,080.96	10.00
2-3年	2-3 years	1,544,935.00	463,480.50	30.00
3-5年	3-5 years	227,665.13	182,132.10	80.00
5年以上	Over 5 years	15,838,779.07	15,838,779.07	100.00
小計	Subtotal	87,563,664.14	18,195,472.63	20.78



十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

1. 應收賬款(續)  
(2) 賬齡分析

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	58,423,131.05		
1-2年	1-2 years	13,573,838.66	1,357,383.87	10.00
2-3年	2-3 years	4,919,616.54	1,475,884.95	30.00
3-5年	3-5 years	742,087.52	593,670.02	80.00
5年以上	Over 5 years	34,415,899.72	34,415,899.72	100.00
合計	Total	112,074,573.49	37,842,838.56	33.77

賬齡	Ages	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	52,841,475.38		
1-2年	1-2 years	17,110,809.56	1,711,080.96	10.00
2-3年	2-3 years	1,544,935.00	463,480.50	30.00
3-5年	3-5 years	227,665.13	182,132.10	80.00
5年以上	Over 5 years	34,338,407.13	34,338,407.13	100.00
合計	Total	106,063,292.20	36,695,100.69	34.60

本公司授予客戶的信貸期一般為約1-12個月。逾期應收欠款由管理層定期審閱。

The credit terms granted to customers are generally 1 to 12 months. Accounts receivable that past due are reviewed by Management on a regular basis.

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Accounts receivable (Continued)  
(2) Age analysis

十四、母公司財務報表主要項目註釋  
(續)

(一) 母公司資產負債表項目註釋(續)

1. 應收賬款(續)

(3) 本期計提壞賬準備金額  
1,147,737.87元。

(4) 應收賬款金額前5名情  
況

XIV. Notes to items of parent company  
financial statements (Continued)

(I) Notes to items of parent company balance  
sheet (Continued)

1. Accounts receivable (Continued)

(3) Provision for bad debts made in current  
period totaled RMB1,147,737.87.

(4) Details of the top 5 debtors with largest  
balances

單位名稱	Debtors	賬面餘額	佔應收賬款 餘額的比例(%) Proportion to the total balance of accounts receivable (%)	壞賬準備 Provision for bad debts
重慶泰山電纜 有限公司	Chongqing Taishan Cable Co., Ltd.	11,857,849.07	10.58	
深圳市中興康訊 電子有限公司	Shenzhen ZTE Kangxun Telecom Company Limited	11,835,648.38	10.56	
成都電纜雙流 熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	6,942,329.67	6.19	
重慶普泰峰鋁業 有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	5,972,000.00	5.33	
成都中菱無線 通信電纜 有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	4,924,781.37	4.39	
小計	Subtotal	41,532,608.49	37.05	

十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

2. 其他應收款  
(1) 明細情況  
1) 類別明細情況

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

2. Other receivables  
(1) Details  
1) Details on categories of other receivables

種類	Categories	期末數 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
Amount	% to total	Amount				
按信用風險特徵組合計提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	81,420,459.00	95.41	23,177,677.32	28.47	58,242,781.68
單項金額不重大但單項計提壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	4.59	3,913,573.65	100.00	
合計	Total	85,334,032.65	100.00	27,091,250.97	31.75	58,242,781.68

十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

2. 其他應收款(續)  
(1) 明細情況(續)  
1) 類別明細情況(續)

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

2. Other receivables (Continued)  
(1) Details (Continued)  
1) Details on categories of other receivables (Continued)

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
按信用風險 特徵組合 計提壞賬 準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	70,539,734.95	94.74	23,170,358.21	32.85	47,369,376.74
單項金額不 重大但單 項計提壞 賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	5.26	3,913,573.65	100.00	
合計	Total	74,453,308.60	100.00	27,083,931.86	36.38	47,369,376.74



十四、母公司財務報表主要項目註釋  
(續)

(一) 母公司資產負債表項目註釋(續)

2. 其他應收款(續)

(1) 明細情況(續)

- 2) 組合中，採用賬齡分析法計提壞賬準備的其他應收款

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

2. Other receivables (Continued)

(1) Details (Continued)

- 2) In portfolios, other receivables with provision made on a collective basis with age analysis method

		期末數 Closing balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	58,127,549.59		
1-2年	1-2 years	126,697.70	12,669.77	10.00
2-3年	2-3 years	1,401.06	420.32	30.00
3-5年	3-5 years	1,117.09	893.67	80.00
5年以上	Over 5 years	23,163,693.56	23,163,693.56	100.00
小計	Subtotal	81,420,459.00	23,177,677.32	28.47

		期初數 Opening balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	47,319,833.54		
1-2年	1-2 years	53,781.24	5,378.12	10.00
2-3年	2-3 years	1,309.52	392.86	30.00
3-5年	3-5 years	1,117.09	893.67	80.00
5年以上	Over 5 years	23,163,693.56	23,163,693.56	100.00
小計	Subtotal	70,539,734.95	23,170,358.21	32.85

十四、母公司財務報表主要項目註釋  
(續)

(一) 母公司資產負債表項目註釋(續)

2. 其他應收款(續)

(2) 本期計提壞賬準備金額  
301,983.24元。

(3) 其他應收款款項性質分  
類情況

XIV. Notes to items of parent company  
financial statements (Continued)

(I) Notes to items of parent company balance  
sheet (Continued)

2. Other receivables (Continued)

(2) Provisions for bad debts made in current  
period totaled RMB301,983.24.

(3) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposit as security	5,286,324.75	4,932,324.75
拆借款	Call loans	30,140,206.25	29,376,726.75
應收暫付款	Temporary advance payment receivable	49,907,501.65	40,144,257.10
合計	Total	85,334,032.65	74,453,308.60

十四、母公司財務報表主要項目註釋  
(續)

(一) 母公司資產負債表項目註釋(續)

2. 其他應收款(續)

(4) 其他應收款金額前5名  
情況

XIV. Notes to items of parent company  
financial statements (Continued)

(I) Notes to items of parent company balance  
sheet (Continued)

2. Other receivables (Continued)

(4) Details of the top 5 debtors with largest  
balances

單位名稱	款項性質	賬面餘額	賬齡	佔其他應收款餘額的比例(%) Proportion to the total balance of other receivables (%)	壞賬準備 Provision for bad debts
Debtors	Nature of receivables	Book balance	Age		
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	拆借款 Call loans	15,399,684.28	1年以內 Within 1 year	18.05	
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	拆借款 Call loans	13,881,565.31	1年以內 Within 1 year	16.27	
成都八連接插件有限公司 Chengdu Bada Connector Co., Ltd.	拆借款、應收暫付款 Call loans, temporary advance payment receivable	10,195,649.06	1年以內 Within 1 year	11.95	
塔子山材料廠 Tazishan Materials Plant	應收暫付款 Temporary advance payment receivable	8,391,138.00	5年以上 Over 5 years	9.83	8,391,138.00
天韻科技(蘇州)有限公司 Tianyun Technology (Suzhou) Co. Ltd.	押金、保證金 Deposit as security	4,786,324.75	5年以上 Over 5 years	5.61	4,786,324.75
小計 Subtotal		52,654,361.40		61.71	13,177,462.75

十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

3. 長期股權投資  
(1) 明細情況

項目	Items	期末數 Closing balance			期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
對子公司投資	Investments in subsidiaries	166,140,969.81		166,140,969.81	166,140,969.81		166,140,969.81
對聯營、合營企業投資	Investments in associates and joint ventures	124,403,842.00	125,903.35	124,277,938.65	120,913,273.96	125,903.35	120,787,370.61
合計	Total	290,544,811.81	125,903.35	290,418,908.46	287,054,243.77	125,903.35	286,928,340.42

(2) 對子公司投資

被投資單位	Investees	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	本期計提 減值準備 Provision for impairment made in current period	減值準備 期末數 Closing balance of provision for impairment
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	15,013,376.15			15,013,376.15		
成都中菱無線通信電纜 有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	72,702,773.95			72,702,773.95		
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	70,424,819.71			70,424,819.71		
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	8,000,000.00			8,000,000.00		
小計	Subtotal	166,140,969.81			166,140,969.81		

XIV. Notes to items of parent company  
financial statements (Continued)

(I) Notes to items of parent company balance  
sheet (Continued)

3. Long-term equity investments  
(1) Categories

(2) Investments in subsidiaries



十四、母公司財務報表主要項目註釋  
(續)

(一) 母公司資產負債表項目註釋(續)

3. 長期股權投資(續)  
(3) 對聯營、合營企業投資

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

3. Long-term equity investments (Continued)  
(3) Investments in associates and joint ventures

被投資單位	Investees	本期增減變動			
		期初數	追加投資	減少投資	其他綜合 收益調整
		Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method
聯營企業	Associates				Adjustment in other comprehensive income
成都電纜材料廠	Chengdu Telecommunications Cable Factory	125,903.35			
成都八連接插件 有限公司	Chengdu Bada Connector Co., Ltd.	4,769,025.55			251,081.79
成都月欣通信 材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,485,330.88			-12,424.36
普天法爾勝光 通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	114,533,014.18			3,251,910.61
合計	Total	120,913,273.96			3,490,568.04

十四、母公司財務報表主要項目註釋  
(續)  
(一) 母公司資產負債表項目註釋(續)

3. 長期股權投資(續)  
(3) 對聯營、合營企業投資  
(續)

被投資單位	Investees	本期增減變動 Increase/Decrease				期末數 Closing balance	減值準備 期末餘額 Closing balance of provision for impairment
		其他權益 變動 Changes in other equity	宣告發放現金 股利或利潤 Cash dividend/ profit declared for distribution	計提減 值準備 Provision for impairment	其他 Others		
聯營企業	Associates						
成都電纜材料廠	Chengdu Telecommunications Cable Factory					125,903.35	125,903.35
成都八達接插件有 限公司	Chengdu Bada Connector Co., Ltd.					5,020,107.34	
成都月欣通信材料 有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					1,472,906.52	
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					117,784,924.79	
合計	Total					124,403,842.00	125,903.35

(4) 對非上市公司投資和對  
上市公司投資

(4) Remarks on investments in unlisted and  
listed companies

項目	Items	期末數 Closing balance	期初數 Opening balance
對非上市公司投 資	Investments in unlisted companies	290,418,908.46	286,928,340.42
合計	Total	290,418,908.46	286,928,340.42

十四、母公司財務報表主要項目註釋  
(續)  
(二) 母公司利潤表項目註釋

1. 營業收入／營業成本  
(1) 明細情況

項目	Items	本期數 Current period cumulative		上年同期數 Preceding period comparative	
		收入 Revenue	成本 Cost	收入 Revenue	成本 Cost
主營業務收入	Revenue from main operations	95,691,816.85	93,259,832.57	91,687,500.86	85,881,063.81
其他業務收入	Revenue from other operations	18,522,056.39	12,210,523.59	15,917,339.05	10,979,414.94
合計	Total	114,213,873.24	105,470,356.16	107,604,839.91	96,860,478.75

2. 投資收益  
(1) 明細情況

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
		權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method
子公司分配現金股利產生的投資收益	Investment income from subsidiaries distribute cash dividend		6,600,000.00
合計	Total	3,490,568.04	6,743,377.80

XIV. Notes to items of parent company financial statements (Continued)

(II) Notes to items of the parent company income statement

1. Operating revenue/cost  
(1) Details

2. Investment income  
(1) Details

十四、母公司財務報表主要項目註釋  
(續)  
(二) 母公司利潤表項目註釋(續)

- (2) 來自對非上市公司投資  
和對上市公司投資的投  
資收益說明

XIV. Notes to items of parent company  
financial statements (Continued)

(II) Notes to items of the parent company  
income statement (Continued)

- (2) Investment income from investments in  
unlisted company and listed company

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
來自對非上市公司 投資的投資收益	Investment income from unlisted companies	3,490,568.04	6,743,377.80
來自對上市公司投 資的投資收益	Investment income from listed companies		
小計	Subtotal	3,490,568.04	6,743,377.80



## 十五、其他補充資料

### (一) 非經常性損益

#### 1. 非經常性損益明細表

## XV. Other supplementary information

### (I) Non-recurring profit or loss

#### 1. Schedule of non-recurring profit or loss of current period

項目	Items	金額 Amount	說明 Remarks
非流動性資產處置損益， 包括已計提資產減值準備 的沖銷部分	Gains on disposal of non-current assets, including written-off of provision for impairment	-25,226.63	
計入當期損益的政府補助 (與公司正常經營業務密切 相關，符合國家政策規定、 按照一定標準定額或定量持 續享受的政府補助除外)	Government grant included in profit or loss (excluding those closely related to operating activities, or regular government grants)	1,994,871.94	
計入當期損益的對非金融 企業收取的資金佔用費	Fund possession charge from non-financial entities and included in profit or loss	416,777.36	
除上述各項之外的其他 營業外收入和支出	Other non-operating revenue or expenditures	-74,842.25	
小計	Subtotal	2,311,580.42	
減：企業所得稅影響數 (所得稅減少以「-」表示)	Less: Enterprise income tax affected (decrease in income tax, expressed in negative figure)	7,201.65	
少數股東權益影響額(稅後)	Non-controlling interest affected (after tax)	608,601.86	
歸屬於母公司所有者的 非經常性損益淨額	Net non-recurring profit or loss attributable to shareholders of the parent company	1,695,776.91	

十五、其他補充資料(續)  
 (二) 淨資產收益率及每股收益  
 1. 明細情況

XV. Other supplementary information (Continued)  
 (II) RONA and EPS  
 1. Details

報告期利潤	Profit of the reporting period	加權平均淨 資產收益率(%) Weighted average RONA (%)	每股收益(元/股) EPS (yuan/share)	
			基本每股收益 Basic EPS	稀釋每股收益 Diluted EPS
歸屬於公司普通股股東 的淨利潤	Net profit attributable to shareholders of ordinary shares	-0.06	-0.00	-0.00
扣除非經常性損益後歸 屬於公司普通股股東 的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	-0.24	-0.01	-0.01

十五、其他補充資料(續)

(二) 淨資產收益率及每股收益(續)

2. 加權平均淨資產收益率的計算過程

XV. Other supplementary information (Continued)

(II) RONA and EPS (Continued)

2. Calculation process of weighted average RONA

項目	序號	本期數
Items	Symbols	Current period cumulative
歸屬於公司普通股股東的淨利潤	A	-514,250.81
Net profit attributable to shareholders of ordinary shares		
非經常性損益	B	1,695,776.91
Non-recurring profit or loss		
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	C=A-B	-2,210,027.72
Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss		
歸屬於公司普通股股東的期初淨資產	D	913,457,290.73
Opening balance of net assets attributable to shareholders of ordinary shares		
發行新股或債轉股等新增的、歸屬於公司普通股股東的淨資產	E	
Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares		
新增淨資產次月起至報告期期末的累計月數	F	
Number of months counting from the next month when the net assets were increased to the end of the reporting period		
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產	G	
Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation		
減少淨資產次月起至報告期期末的累計月數	H	
Number of months counting from the next month when the net assets were decreased to the end of the reporting period		
其他 可供出售金融資產公允價值變動引起的淨資產增加	I1	-1,997,532.30
Others Net assets increase due to changes in fair value of available-for-sale financial assets		
增減淨資產次月起至報告期期末的累計月數	J1	3.00
Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period		
長期股權投資權益法核算引起的淨資產增加	I2	3,490,568.04
Net assets increase due to long-term equity investments under equity method		
增減淨資產次月起至報告期期末的累計月數	J2	3.00
Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period		
報告期月份數	K	6.00
Number of months in the reporting period		
加權平均淨資產	$L = D + A/2 + E \times F/K - G \times H/K \pm I \times J/K$	913,946,683.20
Weighted average net assets		
加權平均淨資產收益率(%)	M=A/L	-0.06
Weighted average RONA (%)		
扣除非經常損益加權平均淨資產收益率(%)	N=C/L	-0.24
Weighted average RONA after deducting non-recurring profit or loss (%)		

## 十五、其他補充資料(續)

### (二) 淨資產收益率及每股收益(續)

#### 3. 基本每股收益和稀釋每股 收益的計算過程

##### (1) 基本每股收益的計算過程

項目 Items	序號 Symbols	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤 Net profit attributable to shareholders of ordinary shares	A	-514,250.81
非經常性損益 Non-recurring profit or loss	B	1,695,776.91
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤 Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	-2,210,027.72
期初股份總數 Opening balance of total shares	D	400,000,000.00
因公積金轉增股本或股票股利分配等增加股份數 Number of shares increased due to conversion of reserve to share capital or share dividend appropriation	E	
發行新股或債轉股等增加股份數 Number of shares increased due to offering of new shares or conversion of debts into shares	F	
增加股份次月起至報告期期末的累計月數 Number of months counting from the next month when the share was increased to the end of the reporting period	G	
因回購等減少股份數 Number of shares decreased due to share repurchase	H	
減少股份次月起至報告期期末的累計月數 Number of months counting from the next month when the share was decreased to the end of the reporting period	I	
報告期縮股數 Number of shares decreased in the reporting period	J	
報告期月份數 Number of months in the reporting period	K	6.00
發行在外的普通股加權平均數 Weighted average of outstanding ordinary shares	$L=D+E+F \times$ $G/K-H \times I/K-J$	400,000,000.00
基本每股收益 Basic EPS	M=A/L	-0.00
扣除非經常損益基本每股收益 Basic EPS after deducting non-recurring profit or loss	N=C/L	-0.01

##### (2) 稀釋每股收益的計算過程

稀釋每股收益的計算過程與基本每股收益的計算過程相同。

## XV. Other supplementary information (Continued)

### (II) RONA and EPS (Continued)

#### 3. Calculation process of basic EPS and diluted EPS

##### (1) Calculation process of basic EPS

##### (2) Calculation process of diluted EPS

The calculation process of diluted the same with that of basic EPS.

成都普天電纜股份有限公司  
二零一七年八月二十五日

Chengdu PUTIAN Telecommunications Cable Co., Ltd.  
25 August 2017





**Potevio**  
**中国普天**

成都普天電纜股份有限公司  
CHENGDU PUTIAN TELECOMMUNICATIONS  
CABLE COMPANY LIMITED