

Potevio 中国普天

成都普天電纜股份有限公司

(在中華人民共和國註冊成立之中外合資股份有限公司)

CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

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

股份代號 Stock Code: 1202

Interim Report 2018
中期業績報告



管理層討論及分析

(一) 業績分析

於本期間，成都普天電纜股份有限公司（「本公司」，連同其附屬公司（「本集團」））的主要業務為生產及銷售各類通信電纜及光纖。

於本期間，本集團共實現營業額為人民幣308,413,341.93元，與去年同期比較約下降21.92%。

於本期間，銅纜、光纜、光纖及相關產品的銷售額為人民幣303,351,599.80元，較去年同期約增加0.54%。本公司的主要附屬公司成都中住光纖有限公司實現光纖銷售額人民幣189,971,675.36元，較去年同期增加8.15%；成都中菱無線通信電纜有限公司實現饋線及其他產品銷售額人民幣21,179,270.02元，較去年同期減少30.26%。

主營業務收入減少的主要原因是重慶普泰峰鋁業有限公司（「普泰峰」）從2017年6月停產至今，鋁桿銷售收入減少。

(二) 主要業務回顧

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

本公司以落實國資委駐中國普天監事會問題清單梳理和整改決議為抓手，紮實開展經營管理各項工作，不斷提高專業化、標準化管理能力，為實現預算目標提供了保證。

MANAGEMENT DISCUSSION AND ANALYSIS

(I) Results analysis

During the Period, Chengdu PUTIAN Telecommunications Cable Company Limited (the "Company", together with its subsidiaries (the "Group")) was principally engaged in the manufacturing and sales of various types of telecommunication cables and optical fibers.

During the Period, the Group recorded a turnover of RMB308,413,341.93, representing a decrease of approximately 21.92% as compared to the corresponding period last year.

During the Period, sales of copper cables, optical cables, optical fibers and related products amounted to RMB303,351,599.80, representing an increase of approximately 0.54% 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 RMB189,971,675.36, representing an increase of 8.15% 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 RMB21,179,270.02, representing a decrease of 30.26% as compared to the corresponding period last year.

The decline in revenue from principal businesses was mainly due to a decrease in sales of aluminum rods as the production of Chongqing Putaifeng Aluminium Co., Ltd. ("Putaifeng") had been suspended since June 2017.

(II) Review of principal operations

To improve the performance of the Group, the board of director of the Company (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:

The Company carried out its implementation on all of its operation and management activities, preparation of the list of issues and rectification resolutions as concerned by the supervisory committee of SASAC in China Potevio. Continuous efforts were made to enhance its professional and standardized management ability to ensure realization of budget targets.

1、 落實問題清單整改措施，推動公司改革發展。

按照問題清單梳理出的問題和整改決議大力開展整改工作。將整改決議中目標任務指標分解到各部門、各事業部及各子公司，並將相應指標記入平衡計分卡進行考核。截止目前已完成問題清單之中超過一半的問題整改，整改工作取得階段性成果。加快推進「三供一業」分離移交，於2018年6月30日與國有的四川能投潤嘉置業有限公司達成職工家屬區物業分離移交協議。

2、 推進雙創平台規劃，著力產業轉型發展。

按照國資委駐中國普天監事會及普天集團的要求，積極發展園區經濟，從製造業向產業+服務業轉型。2018年上半年完成園區的整體規劃和空置地塊的規劃，與政府部門進行了多次溝通。

1. Implementing rectification measures with respect to the list of issues and facilitating reform and development of the Company.

Based on list of issues and rectification resolutions, the Company vigorously carried out its rectification work. The indicators for targets in the rectification resolutions were assigned to each department, business department and subsidiary of the Company, and these indicators were accordingly recorded on the balanced scorecards for assessment. Up to now, the Company has completed the rectification with respect to over a half of the issues listed on the list of issues and made staged achievements on rectification work. To accelerate the separation and transfer of "Three Supplies and Estate Management", on 30 June 2018, the Company and state-owned Sichuan Energy Industry Investment Runjia Property Co., Ltd.* (四川能投潤嘉置業有限公司) entered into an agreement on the separation and transfer of property management function of workers' family living areas of the Company.

2. Facilitating the planning of innovation and entrepreneurship platform and striving for industry transformation and development.

As required by the supervisory committee of SASAC in China Potevio and Potevio Group, the Company actively promoted the economic development in the park, striving to transform the Company from a manufacturer into a manufacturing + service-type enterprise. In the first half of 2018, the Company has accomplished the overall planning of the park and planning of the idle lands after numerous communications with government departments.

3、 協調資源整合重組，推進投資戰略管理。

繼續推進普泰峰清算工作，成立了普泰峰清算工作小組，基本形成了初步的清算方案，已提交各方股東討論。

完成成都電纜雙流熱縮製品廠股權收購及工商變更並進行公司制改革，更名為「成都普天新材料有限公司」。改制後對公司的組織結構與崗位配置進行了新的調整，實行董事會領導下的總經理負責制。

組織各產業及職能部門完成內外部分析、編制相關產業及職能戰略規劃，匯總完成公司《2018–2020年發展戰略與規劃》，為公司戰略執行措施分解和後續考核提供依據。

3. Coordinating resource integration and restructuring to enhance strategic investment management.

In order to further promote the liquidation of Putaifeng, the Company has established Putaifeng liquidation group and developed preliminary liquidation plan for discussion by all shareholders.

The Company has completed equity acquisition and business changes of Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant and the reform of company system, the name of which was changed to "Chengdu Putian New Material Co., Ltd. (成都普天新材料有限公司)". After the reform, new adjustments were made for the organizational structure and post allocation, and the general-manager responsibility system under the leadership of the Board was implemented.

The Company has provided a basis for the decomposition of strategic implementation measures and subsequent assessment by organizing various industrial and functional sectors to complete internal and external analysis, formulating relevant industrial and functional strategic plans, and summarizing to complete its Development Strategy and Plan for 2018 to 2020 (《2018–2020年發展戰略與規劃》).

4、加強審計法務監督管理，強化風險防控能力。

組織全面風險管理和內控制度的檢查，修訂了一系列風險管控、內部控制規章制度，完成了《成都普天2018年度全面風險管理報告》和《成都普天2017年內部控制評價報告》。完善集團授權體系，提升客戶信用管理水平，降低法律訴訟風險，編制了《成都普天授權管理制度》。加強對經濟業務合同事前審核，並對有問題和疑問的合同出具書面意見，2018年上半年共評審合同283份，評審金額約人民幣2.45億元，合同評審率100%。

配合審計署駐普天審計組的工作，做好專項審計調查的支持配合工作。按照中國普天《關於貫徹落實中央企業境外風險防控專題會精神的通知》要求，開展境外項目風險排查。

持續強化關聯交易管理，組織經營單位簽訂2018年度《關聯交易責任書》，在每季度編制和發佈關聯交易簡報的基礎上，要求經營單位每月對可能新增的關聯交易進行自查並上報，確保公司關聯交易管理符合香港聯合交易所有限公司證券上市規則（「上市規則」）要求。同時梳理關聯交易合同的審批流程，力爭儘早實現信息化管理。

4. Strengthening supervision and management of audit and legal affairs, and enhancing risk prevention and control capabilities.

The Company has organized comprehensive risk management and internal control system inspection, revised a series of rules and regulations on risk management and control as well as internal control, and completed the Annual Report of Chengdu Putian on Comprehensive Risk Management 2018 (《成都普天2018年度全面風險管理報告》) and the Report of Chengdu Putian on Internal Control Evaluation 2017 (《成都普天2017年內部控制評價報告》). The Company has improved the authorization system of the Group, improved the level of customer credit management, reduced the risk of legal proceedings, and prepared the Measures of Chengdu Putian on Authorization Management (《成都普天授權管理制度》). Advance audit of contracts on economic businesses was strengthened. Written comments were made on contracts in questions and doubts. In the first half of 2018, a total of 283 contracts were reviewed, the amount reviewed for those contracts was approximately RMB245 million with a contract review rate of 100%.

The Company has cooperated with the Audit Team of National Audit Office in Putian for support and coordination in the process of special audit investigation. The Company has conducted risk investigation of overseas projects in accordance with the Notice on Implementing the Spirit of Workshop on Preventing and Controlling Overseas Risks for Central Enterprises (《關於貫徹落實中央企業境外風險防控專題會精神的通知》) of China Potevio.

The Company has further strengthened the management of related party transactions, and organized the business units to sign the Related Party Transactions Responsibility Statement (《關聯交易責任書》) in 2018. The Company has required business units to carry out self-check and reporting of the possibly new related party transactions each month on the basis of preparing and publishing the related party transaction briefings in each quarter, thus ensuring its management of related party transactions is in compliance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"). The Company has also sorted out the approval procedures of contracts for related party transactions for the early realization of informatization management.

5、 加快安置富餘人員，鞏固推進特困企業專項治理工作。

按照國資委「處僵治困」專項治理工作的相關新要求，為全面完成專項治理目標，針對公司目前生產經營狀況和產業結構調整的進展情況，以及公司部分崗位仍有冗員的現狀，公司新擬定了《2018年公司富餘人員安置辦法》(試行)，加大力度加快推進富餘人員安置工作。

6、 優化基礎管理，提升管理水平。

推進制度體系建設，結合監事會廢改立工作要求，繼續對全公司制度進行全面梳理，於本期間公司(含子公司)廢止35項、修改11項、新立22項制度，通過健全制度管理體系，為依法治企提供制度保障。

全面推進招標管理工作，通過信息化規範招標流程。新增了「年度招標計劃」、「季度招標計劃調整」、「招標申請」三個信息化流程，並按照計劃逐步實施各項招標工作。

5. **Accelerating placement of surplus and redundant staff, and consolidating and promoting special governance of enterprises in dire straits.**

With respect to current situation of production and operation and the progress of restructuring of the Company and current situation of some positions where surplus and redundant staff are left, the Company has drafted the 2018 Measures for the Placement of Surplus and Redundant Staff (Trial) (《2018年公司富餘人員安置辦法》(試行)) in accordance with the relevant new requirements of the SASAC on special governance for “disposing of zombie enterprises and assisting enterprises with difficulties”, so as to fully achieve the objectives of special administration. The Company has intensified its efforts to accelerate the placement of surplus and redundant staff.

6. **Optimizing basic management and improving management standard.**

The Company has advanced system construction, and continued to comprehensively sort out a company-wide system based on the abolishment, revision and formulation requirements of the Supervisory Committee. The Company (including its subsidiaries) abolished 35 systems, revised 11 systems and formulated 22 new systems in the current period. The Company has adopted a sound systematic management system to provide system guarantee for law-based governance of the Company.

The Company has fully advanced the bidding management work and standardized the bidding procedures through informatization. Three information-based procedures consisting of the “Annual Bidding Plan”, “Quarterly Adjustments on Bidding Plan” and “Application for Bids” were added. The Company has implemented the bidding elements in steps pursuant to such plans.

堅持技術創新工作，於本期間取得3項專利授權，積極爭取政府獎勵，著力進行項目申報工作。持續改進QEHS管理體系，按新版認證標準要求並結合公司組織機構的調整，完成對公司質量、環境和職業健康安全體系管理手冊相關內容的改版。

高度重視安全生產和節能環保工作，對重大危險源、重要環境因素辨識並制定控制清單；與公司相關責任單位簽訂了安全責任承包書，進行了產業園「突發工業排污環境事故」應急處理演練。組織安全管理培訓及消防滅火現場體驗、治安防恐現場體驗，工業園區各企業200餘人參加學習和體驗。

Adhering to technological innovation, the Company has obtained 3 patent licenses during the Period. It actively strove for government rewards, and focused on project applications. The Company has made continuous efforts to improve its QEHS management system. The contents of the management manuals for quality, environment and occupational health and safety management system of the Company have been updated according to the requirements of the new certification standards and organization adjustments of the Company.

The Company has attached great importance to work safety, energy conservation and environmental protection, identified major hazards and important environmental factors and developed the control lists. The Company has signed a safety responsibility contract with relevant responsible units of the Company, and conducted emergency response drills for “Emergency Environmental Incident of Industrial Sewage (突發工業排污環境事故)” in the industrial park. The Company has organized safety management training, on-site fire extinguishing, and security against terrorism, in which over 200 staffs from different enterprises in the industrial park participated.

7、不斷強化黨建工作，發揮核心作用

按照集團黨委、市國資委部署，組織完成年度領導班子民主評議工作。組織公司各支部完成「兩學一做」民主生活會及民主評議黨員工作。組織公司各支部開展「遵黨章、學黨章、講黨章」活動，公司黨員150餘人完成相關知識答題活動。按照市國資委要求，組織開展完成支部「三分類三升級」評比工作。

7. Further strengthening Party construction to play the core roles

In accordance with the deployment of the Group’s Party Committee and State-owned Assets Supervision and Administration Commission of Chengdu Municipal People’s Government, the Company has organized and completed the annual democratic appraisal of members of the leaders. It has organized the Party branches to complete the “Two Studies, One Action” democratic consultation and democratic appraisal of Party members. Such Party branches of the Company were also organized to conduct the “Complying with, Learning and Narrating the Party Constitution (遵黨章、學黨章、講黨章)” activities, in which more than 150 Party members of the Company took part for knowledge contest. As required by the Municipal State-owned Assets Supervision and Administration Commission, the Company has organized and completed the “Three Classifications, Three Upgrading (三分類三升級)” evaluation of Party branches.

(三) 財務分析

於二零一八年六月三十日，本集團資產總值為人民幣1,334,856,241.60元，較去年年末的人民幣1,373,945,770.47元減少2.85%。其中非流動資產總值為人民幣465,772,912.22元，佔資產總值的34.89%，較去年年末的人民幣474,941,783.96元減少1.93%。

於二零一八年六月三十日，本集團流動資產總值為人民幣約869,083,329.38元，佔資產總值的65.11%，較去年年末的人民幣899,003,986.51元減少3.33%。本集團於本期間之經營業務現金流量淨額為人民幣-50,376,675.97元，去年同期經營業務現金流量淨額為人民幣50,692,906.30元。

於二零一八年六月三十日，本集團銀行結餘及現金（包括有負擔的存款）為人民幣473,188,251.96元，較去年年末的人民幣502,739,979.20元減少5.88%。

於二零一八年六月三十日，本集團負債總額為人民幣250,347,806.40元（於二零一七年十二月三十一日：人民幣302,058,079.85元），負債對總資產比率為18.75%，較去年年末的21.98%下降3.23%，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，本集團的銷售費用、管理費用、研發費用和財務費用分別為人民幣8,644,699.40元、人民幣44,465,581.45元、人民幣2,329,974.55元及人民幣-3,058,682.51元，較去年同期的人民幣7,677,795.03元、人民幣42,454,394.05元、人民幣2,999,227.00元及人民幣-1,848,495.51元，分別增加12.59%、增加4.74%、減少22.31%及減少支出人民幣1,210,187.00元。

(III) Financial analysis

As at 30 June 2018, the Group's total assets amounted to RMB1,334,856,241.60, representing a decrease of 2.85% from RMB1,373,945,770.47 as at the end of last year, of which the total non-current assets amounted to RMB465,772,912.22, accounting for 34.89% of the total assets and representing a decrease of 1.93% from RMB474,941,783.96 as at the end of last year.

As at 30 June 2018, the Group's total current assets amounted to approximately RMB869,083,329.38, accounting for 65.11% of total assets and representing a decrease of 3.33% from RMB899,003,986.51 as at the end of last year. The net cash flows from operating activities of the Group during the Period amounted to RMB-50,376,675.97, while the net cash flows from operating activities for the corresponding period last year was RMB50,692,906.30.

As at 30 June 2018, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB473,188,251.96, representing a decrease of 5.88% from RMB502,739,979.20 as at the end of last year.

As at 30 June 2018, the Group's total liabilities amounted to RMB250,347,806.40 (as at 31 December 2017: RMB302,058,079.85). The liability-to-total-asset ratio was 18.75%, representing a decrease of 3.23% as compared with 21.98% 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 selling expenses, administration expenses, research and development costs and finance costs amounted to RMB8,644,699.40, RMB44,465,581.45, RMB2,329,974.55 and RMB-3,058,682.51 respectively, representing an increase of 12.59%, an increase of 4.74%, a decrease of 22.31% and a decline of RMB1,210,187.00 from RMB7,677,795.03, RMB42,454,394.05, RMB2,999,227.00 and RMB-1,848,495.51 respectively in the corresponding period last year.

於本期間內，本集團的平均毛利率為32.41%，較去年同期的19.87%上升12.54%。

1. 資金流動性分析

於二零一八年六月三十日，本集團資金流動比率約為4.81，速動比率約為3.91。

2. 財政資源分析

於二零一八年六月三十日，本集團共獲長期借款為人民幣7,036,325.83元。而本集團銀行存款及現金達人民幣473,188,251.96元，因此，本集團短期償債風險較低。

3. 本集團資本結構情況

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

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

4. 或有負債

於二零一八年六月三十日，本集團並無或有負債(二零一七年十二月三十一日：無)。

During the Period, the average gross profit margin of the Group was 32.41%, representing an increase of 12.54% from 19.87% in the corresponding period last year.

1. Analysis of liquidity

As at 30 June 2018, the Group's current ratio and quick ratio were approximately 4.81 and 3.91 respectively.

2. Analysis of financial resources

As at 30 June 2018, the Group's long-term borrowings amounted to RMB7,036,325.83. As the Group's bank deposits and cash amounted to RMB473,188,251.96, 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 to perform any 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 2018, the Group had no contingent liabilities (31 December 2017: Nil).

(四) 業務展望

2018年下半年公司將在中國普天和董事會、監事會的領導下，繼續貫徹落實十九大精神，緊跟國家政策導向，深入研判行業發展趨勢，深化改革創新，探索轉型發展，推動各類資源要素的市場化配置，努力提質增效，實現持續盈利。

一、主要產業發展部署

在產業與資源雙驅動指導思想下，驅動公司從製造業向製造+服務轉型。

- 1、光通信產業：由於主流的光通信企業對產能進行了擴充，其中包括光棒的擴充項目，而且規模巨大，導致光棒供應緊張的局面有可能在下半年緩解。隨著產能增加，今年5-6月光纖的供應明顯改善，光纖的價格有所下降。面對此種行業情況，必須要深耕FTTX建設細分市場，通過公司各環節市場化，產品差異化，逐步成長的戰略，實現企業經營合理利潤。持續光纖擴能，彌補規模偏小的短板，提高公司的競爭力和獲利能力。改善產品構成，研發小直徑光纖等新型光纖，提高特色高毛利率光纖產品銷售，逐步提升運營商市場份額。

(IV) Business outlook

In the second half of 2018, under the guidance of China Potevio and the Board and the Supervisory Committee, the Company will further put into practice the principles of the 19th National Congress, and operate closely in line with the direction of national policies. It will further study the development trend of the industry, deepen reform and innovation, and explore transformation and development. The Company will strive for consistent earnings by promoting the market-oriented allocation of various resources and enhancing quality and efficiency.

I. Development and deployment of principal operations

Under the principle of driving growth by business and resources, the Company will be driven to transform from a manufacturer into a manufacturing + service-type enterprise.

1. Optical telecommunication business: As major players in the optical telecommunication industry have enhanced their production capacity significantly, including the production capacity of optical wands, the pressure of short supply of optical wands may be relieved in the second half of the year. With larger production capacity, the supply of optical fibers was improved obviously from May to June 2018, which resulted in a decline in the prices of optical fibers. In face of such situation, the Company needs to dig into FTTX and develop market segments. The Company will realize reasonable profits from business operation by implementing the strategy of marketization, product differentiation and seeking steady growth. It will also enhance its competitiveness and profitability through expanding production capacity of optical fibers to shore up the weak spot of small scale of production. In addition, the Company will improve product composition, develop new optical fibers such as small-diameter optical fibers, enhance the sales of characteristic optical fiber products with high gross profit margin, and gradually increase the market share of operators.

2、 能源傳輸纜產業：加強資源能力聚焦，對於盈利能力差、非技術發展趨勢的傳統業務逐步收縮，聚焦軌道交通建設等專業細分及本地建設市場，持續轉型升級，優化產業結構。提升營銷能力和生產運營能力，適應多元化小批量產品用戶需求，加強成本及質量管控，形成生產有序質量穩定交付有保障的製造系統。提高技術創新能力，順應專業市場需求，加強軌道交通、新能源纜等特色高端產品研發。

3、 智能電氣產業：著力西南家居智能消費及智慧城市建設項目市場，重點培育新興智能電氣產業，緊抓西部開發以及智能時代的市場機遇，加強智能產品的推廣落地，加大智能產品銷售佔比，依託智能技術帶動電工、照明等全產業全系統產品的銷量提升。按照公司渠道頂層設計的規劃要求建設市、縣、鎮級渠道網絡，同時繼續加強集團客戶戰略合作、政府項目的合作，加強軌道交通等政府項目、房地產項目、行業客戶項目的信息收集，規劃，開發工程項目拓展市場規模。加強對川渝兩地全國房產公司、地方房產公司戰略合作的開發。

2. Energy transmission cable business: The Company will continue its transformation and upgrades, and optimize the industrial structure by strengthening the focus on resource capacity, gradually shrinking traditional services with poor profitability and against technological development trend, and focusing on specialized segments such as railway transportation construction and the local construction market of the PRC. It will improve its marketing capacity and production & operation capacity to adapt to diversified user demands of small batch products, and strengthen the cost and quality control to form a manufacturing system with production ordered, quality stabilized and delivery guaranteed. The Company will improve its technological innovation capabilities to meet the specialized market needs, and strengthen the research and development of specialty high-end products such as rail transit and new energy cables.

3. Smart electrical industry: Focusing on the household intelligent products consumption market in the southwest region and smart city construction projects, the Company is committed to cultivating the emerging smart electrical industry, seizing the market opportunities in the development of the western regions and the era of intelligence, strengthening the promotion and implementation of intelligent products, increasing the proportion of sales of intelligent products, and driving the increasing sales volume of electrician, lighting and other system-wide products in the whole industry based on smart technologies. It is required to build city-level, county-level or town-level channel networks according to the plan designed by the top level of the Company's channels. In the meanwhile, the Company will further strengthen the strategic cooperation with customers and the cooperation with government, strengthen the collection of information on government projects such as rail transit, real estate projects and trade customer projects, and plan and develop engineering projects to expand its market scale. The development of strategic cooperation will also be strengthened between national and local real estate companies in both Sichuan and Chongqing.

- 4、 推進電子信息產業園立項：在努力做大做強光通信產業、做精做優能源傳輸電纜產業、培育發展智能電氣產業的同時，積極尋找新的經濟增長點，實現產業轉型升級。抓住高新區政府對高新西區工業園產業升級重新規劃的機會，利用現有資源發展園區服務業。

二、在經營管理方面擬採取的保障 措施

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、 深化企業改革，推進治虧工作。
- 著眼改革大局和企業長遠發展，推進提質增效、瘦身健體、僵屍企業處置和特困企業治理等專項工作。進一步做好長期股權投資清理，對不符合主業發展、長期虧損投資項目妥善清理退出。加強人力資源管理，完善考核制度，優化人員結構，提高生產效率降低人工成本。對老舊設備進行改造和更新，以適應生產需要。加強期間費用控制、加強存貨和應收賬款的管理，通過合理安排資金，降低公司財務成本。

4. Promoting the establishment of electronic information industrial park: The Company actively seeks new economic growth points and realizes industrial transformation and upgrade while striving to expand and strengthen the optical telecommunication business, improving the energy transmission cable business, and cultivating and developing the smart electrical industry. It will seize the opportunity given by the government of the high-tech zone to re-plan the industrial upgrading of the high-tech western industrial park, and develop service industry in the industrial park with existing resources.

II. Supporting measure to be adopted for operation and management

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

1. *Deepening enterprise reform and advancing loss management.*
- Committing to reform and long-term development, the Company will press ahead with specific works such as enhancing quality and efficiency, pursuing leaner and healthier development, disposal of “zombie enterprises” and loss-making enterprises governance. The Company will continue to review its long-term equity investments and dispose long-term loss-making investment projects and investment projects which are against the development of the Company’s principal operations. The Company will improve its production efficiency and reduce its labor costs by strengthening human resource management, improving the assessment system, and optimizing the personnel structure. The used devices will be retrofitted and renewed to satisfy production needs. The control on period charges and the management of inventory and accounts receivable will be strengthened to reduce the financial cost of the Company through reasonable arrangement of funds.

2、 強化基礎管理，增強經營保障能力。

繼續圍繞問題清單梳理整改，完善全面預算管理和財務內控體系，推進兩金壓降、虧損治理、低效無效資產清理處置等專項工作，嚴格按照時間進度抓整改並定期向監事會和中國普天匯報整改情況。通過問題清單梳理和整改，逐步實現資產質量顯著改善，經濟效益明顯提升，產業發展更為堅實的目標。

在現有的預算管理系統基礎上，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。努力提高資金集中度，完成銀行賬戶壓降任務。繼續推進「兩金」壓降工作，督促子公司降低資產負債率以及成本費用利潤率。

進一步完善集中採購與供應商管理信息化，貫徹實施集中採購，細化工作流程，及時承接及使用中國普天電子採購平台。加強標準化的採購管理，嚴格按照相關規定執行集中採購。嚴格執行《招標管理辦法》，達到招標條件的採購做到100%招標。持續完善科技創新和質量管理體系，提高新媒體運營水平。

2. *Strengthening basic management and enhancing operation guarantee capability.*

The Company will further streamline and rectify issues in the list of issues, improve the comprehensive budget management and internal financial control system, and implement special tasks such as "Two Funds" reduction, loss management and disposal of inefficient and ineffective assets, strictly follow the time schedule for rectification and regularly report to the Supervisory Committee and China Potevio the rectification affairs. By streamlining and rectifying issues in the list of issues, the Company will gradually realize the targets of significant improvement in asset quality, significant increase in economic benefit and more solid industry development.

On the basis of the existing budget management system, 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 provide an effective means of utilizing budgeting as guidance in production and operation. The Company will strive to increase the concentration of funds and reduce the number of bank accounts. The Company will continue to facilitate its works on reducing the "Two Funds", so as to urge its subsidiaries to reduce the asset-liability ratio and the ratio of profit to cost.

The Company will further improve the informatization of centralized procurement and supplier management, implement centralized procurement, refine working procedures, and undertake and use the electronic procurement platform of China Potevio in a timely manner. It will strengthen the standardized procurement management, and implement the centralized procurement in strict accordance with relevant regulations. It will strictly implement the Bidding Management Measures (《招標管理辦法》) to realize a 100% acceptance rate for procurement satisfying all bidding conditions. The Company will continue to improve technology innovation and quality management system, and enhance the operation standards of new media.

3、**優化資源配置，推進協同發展。**

加強戰略引導，提升產業核心競爭力。提高管理效率，資源重新優化配置。下半年根據公司對新材料公司業務的規劃開展業務轉型工作，進行輻照業務整合和擴產技改項目立項；按照公司法和公司章程的要求對普泰峰進行資產清算工作；推進聯營企業八達和月欣股權處置工作，與對方股東展開協商確定股權處置方案，上報中國普天批覆。同時積極爭取政府資金資助項目。

4、**強化全面風險管理，加強風險管控。**

加強全面風險管理，繼續深入貫徹落實國資委對中央企業加強企業內部控制制度的工作規範的要求，完成委外合規和內控的梳理，持續加強上市規則合規工作，切實維護公司的良好形象。開展與產品過程質量有關的風險識別。對重大風險事項要實行動態監控。強化內部審計，繼續完善、修訂公司內控手冊。

加強安全生產管理。全方位、全過程抓好安全工作，嚴防安全生產事故，確保企業生產經營順利開展。進一步強化節能環保工作，為生態文明建設貢獻力量。

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

The Company will improve its strategic guidance and enhance its core competitiveness in the industry. It will enhance management efficiency and optimize resource allocation. In the second half of the year, the Company will integrate the irradiation businesses and initiate production expansion and technical improvement projects according to the transformation of New Material business; liquidate the assets of Putaifeng in accordance with the Company Law and the Articles of Association; advance the equity disposal of associates of Bada and Yuexin, and negotiate with the shareholders of the counterparties to determine the equity disposal plan for approval of China Potevio. In the meanwhile, the Company will actively seek government-funded projects.

4. **Strengthening comprehensive risk management and enhancing risk management and control.**

The Company will strengthen its comprehensive risk management, further implement the requirements of the SASAC on strengthening the internal control systems of central enterprises, complete the streamlining of external compliance and internal control, continue to strengthen the compliance with the Listing Rules, and effectively maintain its good image. It will identify risks related to product process quality. The Company will adopt dynamical monitoring for issues involving significant risks. The Company will strengthen its internal audit function, 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 related accidents and ensure smooth production and operation of the Company. The Company will contribute to the building of an ecological civilization by further enhancing energy conservation and environmental protection works.

5、 完善激勵機制，強化人力資源管理

完善現有業績考核制度，強化以利潤為導向的績效考核體系，形成更加完善科學的績效考核體系。加強對各級員工的業績考核工作。持續加強人才隊伍建設，嚴格按照選人用人的標準和程序選拔任用幹部。加強幹部隊伍學習，不斷提升幹部經營管理各項能力，為推動公司實現高質量轉型發展做好知識儲備。

6、 加強黨建工作，落實從嚴治黨責任

持續深入學習貫徹落實黨的十九大精神，堅持全面從嚴治黨，以提升黨建工作質量為目標，完善「學習型、服務型、創新型」三型黨組織建設，著力提高黨建工作科學化水平。深入推進「四個融合」，切實落實黨建工作責任制。加大全面從嚴治黨力度，認真落實「兩個責任」，嚴肅監督執紀問責，強化日常監督檢查，認真執行中央八項規定精神，防止「四風」反彈回潮。

5. *Improving motivation mechanism and strengthening human resources management*

The Company will improve the existing performance appraisal system, and strengthen the profit-oriented performance assessment system to form an enhanced and scientific appraisal mechanism. It will strengthen the assessments of staff at all levels. It will further strengthen the building of the talent pool, and select and appoint cadres in strict accordance with the standards and procedures for selecting and employing candidates. The Company will reserve knowledge for promoting its high-quality transformation and development by strengthening the study of the cadre team and constantly improving their capabilities in operation and management.

6. *Strengthening the Party construction and being strict with its members*

By further studying and implementing the spirit of the 19th CPC National Congress, adhering to the principle of strictly administering the Party in all aspects, and aiming at improving the quality of Party building work, the Company will improve the establishment of "learning-oriented, service-oriented and innovation-oriented" party organizations, and focus on enhancing the scientific level of the Party construction. It will further promote "Four Integrations (四個融合)" to effectively implement the accountability system in Party construction. The Company will prevent the rebound and resurgence of "Four Morales" by intensifying its efforts to strictly administer the Party in all aspects, seriously implementing "Two Responsibilities", conscientiously supervising enforcement and accountability, strengthening daily supervision and inspection, and seriously implementing the spirit of the eight-point frugality code issued by the CPC Central Committee.

(五) 重大事項

1. 委任獨立非執行董事

於二零一八年四月十三日，本公司董事會發出公告，毛亞萍女士獲委任為本公司獨立非執行董事、審核委員會主席、提名委員會成員、薪酬與考核委員會成員及戰略發展委員會成員，自二零一八年四月十三日起生效。

逾期定期存款

於二零一八年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委托性質的存款，也不存在其他到期不能收回的定期存款。

企業所得稅

根據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(2015年至2017年)。2018年本公司按照15%的稅率預交所得稅。

根據《高新技術企業認定管理辦法》(國科發火[2008]172號)、《高新技術企業認定管理工作指引》(國科發火[2008]362號)及四川省高新技術企業認定管理小組文件川高企認[2014]6號文的有關規定，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(2017年-2019年)。

資產抵押

於二零一八年六月三十日，因生產經營需要，本集團向銀行進行資產抵押貸款人民幣0元(二零一七年十二月三十一日：人民幣0元)。

(V) Important event

1. Appointment of independent non-executive Director

On 13 April 2018, the Board of the Company announced that Ms. Mao Yaping was appointed as an independent non-executive Director, the chairman of the audit committee and a member of each of the nomination committee, the remuneration and appraisal committee and the strategic development committee of the Company, with effect from 13 April 2018.

OVERDUE TIME DEPOSITS

As at 30 June 2018, the Group did not have any other deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

ENTERPRISE INCOME TAX

Pursuant to the document of High and New Technology Enterprises Recognition Committee of Sichuan Province (Chuan Gao Qi Ren [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. The Company pays income tax in advance at 15% tax rate in 2018.

Pursuant to the relevant regulations of the Administrative Methods for the Recognition of High and New Technology Enterprises (Guo Ke Fa Huo [2008] No. 172), Administrative Guidance with Regard to the Recognition of High and New Technology Enterprises (Guo Ke Fa Huo [2008] No. 362) and the document of High and New Technology Enterprises Recognition Committee of Sichuan Province (Chuan Gao Qi Ren [2014] No. 6), the Company's subsidiaries, namely, Chengdu SEI Optical Fiber Co., Ltd. and 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 2017 to 2019.

PLEDGE OF ASSETS

As at 30 June 2018, owing to the needs for production and operation, the Group obtained loans of RMB0 from banks which were secured by the Group's assets (31 December 2017: RMB0).

風險管理

本集團秉持風險管理必須服從於集團戰略、必須服務集團戰略理念，加強風險分類識別管理，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。本集團積極完善戰略發展規劃，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、智能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。

RISK MANAGEMENT

The Group adheres to the principle that risk management must be in line with the Group's 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 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 and conduct sales of its featured products which are safe and environmental friendly 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 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 comprehensively such as notes settlement, bank borrowings, etc. and adopted properly combined 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.

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。

安全風險

本集團為製造型企業，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，主要採取加大安全經費投入力度，改善安防設施和勞動保護措施，制定重大危險源和重要環境因素清單重點監控，加大安全培訓和安全隱患檢查及整改力度，對安全隱患零容忍，依法經營確保安全生產。

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、薪酬水平偏低風險以及員工隊伍穩定的風險。本公司充分利用國家相關政策減少富餘人員；根據公司效益、規模、崗位等建立科學合理的薪酬體系，在員工中樹立以業績為導向的收入分配理念；建立後備人才培養機制，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。

Foreign exchange risk

Foreign exchange risk is the risk arising from changes in fair value of financial instruments or future cash flows which resulted from 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 when necessary, 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 refers to the probability of occurring accidents which would cause casualties or major property damages. With respect to the risk control on production safety, the Company increased expenditure in safety spending mainly to improve safety facilities and labour protection measures. It also formulates a list of major hazard sources and critical environmental factors for key monitoring and strengthens 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 relevant laws.

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 Group's interest risk relates mainly to borrowings with floating interest rate.

Human resources risk

The human resources risk of the Group mainly comprises risk of redundant employees, risk of low salaries and risk of team stability. The Company reduces the number of redundant employees on full compliance with the relevant national policies. It establishes a scientific and reasonable remuneration system in respect of efficiency, size and positions of the Company and promotes a performance-oriented concept 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.

營銷風險

本集團面臨的營銷風險是在市場和業務活動中可能造成的損失，如貨款損失、營業中斷、經濟責任等。本公司採取業務前進行風險識別，業務中進行風險衡量和風險控制，業務後進行風險評估等手段對營銷風險進行管控。

Marketing risk

The marketing risk of the Group is the risk that the Group may suffer losses caused during the process of marketing and business activities, such as loss of payment for goods, interruption of business, economic responsibility, etc. The Company manages and controls the marketing risk by adopting various measures including risk identification before carrying out businesses, risk measurement and risk control during the operation process and risk assessment upon completion of businesses.

集團員工及酬金計劃

於二零一八年六月三十日，本集團員工人數為937人（於二零一七年十二月三十一日：979人）。截至二零一八年六月三十日止六個月，員工酬金為人民幣42,723,528.19元（二零一七年同期：人民幣44,891,707.61元）。

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2018, the Group had 937 staff members (as at 31 December 2017: 979 staff members). For the six months ended 30 June 2018, the remuneration for staff members was RMB42,723,528.19 (the corresponding period of 2017: RMB44,891,707.61).

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

The Group determines the remunerations of its staff based on their performance, experience and prevailing industry practices. 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

SHAREHOLDING OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

1. 股權結構

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

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 any 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. 主要股東持股情況

於二零一八年六月三十日，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240,000,000股，佔已發行股本的60%。於二零一八年六月三十日，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156,232,999股，佔已發行股本的39.06%。

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

據中央結算公司申明，於二零一八年六月三十日，持有本公司H股5%或以上的包括以下中央結算系統參與者：

2. Shareholdings of substantial shareholders

As at 30 June 2018, 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 2018, HKSCC Nominees Limited (“HKSCC”, holding shares of the Company on behalf of various customers) held 156,232,999 H Shares, representing 39.06% 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.

As indicated by HKSCC, as at 30 June 2018, the Central Clearing and Settlement System (“CCASS”) participants holding 5% or more of the H Shares of the Company are shown as follows:

	Number of Shares held as at 30 June 2018 於二零一八年六月三十日 末持股數	Percentage of H Shares 持H股百分比	Percentage of total issued share capital 佔已發行總股本百分比	
CCASS participants				
中央結算系統參與者				
The Hongkong & Shanghai Banking Corporation Limited	香港上海匯豐銀行有限公司	16,369,000	10.23%	4.09%
Bank of China (Hong Kong) Limited	中國銀行(香港)有限公司	10,730,000	6.70%	2.68%
BOCI Securities Limited	中銀國際證券有限公司	9,763,000	6.10%	2.44%

除上述披露者外，於二零一八年六月三十日，本公司並未獲悉有任何其他按證券及期貨條例需予以披露的股權權益及本公司董事會亦無知悉任何人士直接或間接持有本公司5%或以上的H股之權益。

3. 董事、監事持股情況

於二零一八年六月三十日，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，或根據上市規則附錄十所載的上市發行人董事進行證券交易的標準守則(「標準守則」)而須知會本公司及香港聯合交易所有限公司(「聯交所」)的權益及淡倉。

4. 足夠之公眾持股量

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報告日期，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。

Save as disclosed above, as at 30 June 2018, 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 H Shares of the Company.

3. Shareholdings of Directors and Supervisors

As at 30 June 2018, 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 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 during the reporting period and as at the date of this report.

5. Purchase, sale or redemption 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.

中期股息

董事會建議截至二零一八年六月三十日止六個月不派發中期股息(二零一七年六月三十日止六個月未派發中期股息)。

審核委員會

目前，本公司董事會審核委員會(「審核委員會」)委員為毛亞萍女士(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二零一八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二零一八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適用的會計准則及法律規定，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，本公司已採取補救措施(包括安排適時作出公告及尋求股東批准)及確保有關信息及時通報。董事會亦將繼續改善本公司在信息披露及合規事宜。

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2018 (no interim dividend was paid for the six months ended 30 June 2017).

AUDIT COMMITTEE

At present, the members of the audit committee of the Board of the Company (the "Audit Committee") are Ms. Mao Yaping (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 and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2018. The Audit Committee considers that the interim consolidated financial statements and interim results for the six months ended 30 June 2018 have complied with the requirements of applicable 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, the Company has adopted remedial measures including publishing announcement, and seeking shareholders' approval and ensuring that information was announced in a timely manner. The Board will also continue to improve disclosure about information and compliance matters of the Company.

於二零一八年一月三十一日，本公司獨立非執行董事蔡思聰先生辭職後，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，於二零一八年四月十三日起，毛亞萍女士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平之企業管治，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。於本期間內，除上述所披露者外，本公司已採用及遵守《上市規則》附錄十四《企業管治守則》的原則、適用守則條文及若干建議最佳常規。本集團的企業管治原則強調優質董事會、有效內部監控及對股東問責的重要性。

Subsequent to the resignation of Mr. Choy Sze Chung, Jojo as an independent non-executive Director of the Company with effect from 31 January 2018, 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 also 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. During the period, the Board has been seeking suitable candidates. Effective from 13 April 2018, Ms. Mao Yaping has been appointed as an independent non-executive Director and a member of various Board committees to fill the relevant vacancies. The Company will strive to maintain a high standard of corporate governance and transparency of the Company and to safeguard the interest of Shareholders and the Company as a whole. Save as disclosed above, during the Period, the Company had applied the principles and complied with the applicable code provisions, and also complied with certain recommended best practices, of the Corporate Governance Code as set out in Appendix 14 to the Listing Rules. The Group's corporate governance principles emphasize the importance of a quality Board, effective internal controls and accountability to Shareholders.

另外，本公司已委任專業顧問，(i)以對本公司的內部監控進行全面檢討並給予改善意見，以確保本公司遵守上市規則；及(ii)於二零一八年七月十三日起至二零二零年七月十二日止擔任本公司的合規顧問。

In addition, the Company has appointed a professional adviser to (i) conduct a thorough review of and make recommendations to improve the Company's internal controls to ensure compliance with the Listing Rules; and (ii) act as compliance adviser to the Company for a term with effect from 13 July 2018 to 12 July 2020.

遵守標準守則

期內，本公司已採納載列於上市規則附錄十的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。

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。

本公司二零一八年中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
董事長
張曉成

中國 • 成都，二零一八年八月二十四日

* 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 2018 interim report of the Company will be dispatched to the shareholders of the Company 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, 24 August 2018

* For identification purposes only

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

2018年6月30日

CONSOLIDATED BALANCE SHEET (UNAUDITED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED
as at 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	期初數 Opening balance
流動資產：	Current assets:			
貨幣資金	Cash and bank balances	V.(一)1	473,188,251.96	502,739,979.20
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據及應收賬款	Notes receivable and Accounts receivable	V.(一)2	221,931,401.12	221,134,776.61
預付款項	Advances paid	V.(一)3	42,302,271.07	28,522,959.92
其他應收款	Other receivables	V.(一)4	10,561,566.33	23,985,338.43
存貨	Inventories	V.(一)5	105,872,873.13	108,342,841.35
合同資產	Contract assets			
持有待售資產	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.(一)6	15,226,965.77	14,278,091.00
流動資產合計	Total current assets		869,083,329.38	899,003,986.51

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

2018年6月30日

CONSOLIDATED BALANCE SHEET (UNAUDITED) (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED
as at 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	期初數 Opening balance
非流動資產：	Non-current assets:			
債權投資	Investments in debt	V. (一)7		
其他債權投資	Other investments in debt			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	V. (一)8	135,656,382.88	132,661,468.03
其他權益工具投資	Investments in other equity instruments	V. (一)9	4,215,948.00	4,215,948.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property	V. (一)10	46,212,901.34	47,332,223.22
固定資產	Fixed assets	V. (一)11	205,580,624.70	216,333,998.46
在建工程	Construction in progress	V. (一)12	21,078,560.23	20,268,614.42
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
無形資產	Intangible assets	V. (一)13	45,614,856.24	46,988,707.45
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. (一)14	7,413,638.83	7,140,824.38
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		<u>465,772,912.22</u>	<u>474,941,783.96</u>
資產總計	Total assets		<u>1,334,856,241.60</u>	<u>1,373,945,770.47</u>

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

2018年6月30日

CONSOLIDATED BALANCE SHEET (UNAUDITED) (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED
as at 30 June 2018

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	期初數 Opening balance
流動負債：	Current liabilities:			
短期借款	Short-term borrowings			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據及應付賬款	Notes payable and Accounts payable	V. (一) 15	67,058,754.56	103,292,947.56
預收款項	Advances received	V. (一) 16	13,577,565.98	28,280,760.70
合同負債	Contract liabilities			
應付職工薪酬	Employee benefits payable	V. (一) 17	46,692,190.66	39,199,752.93
應交稅費	Taxes and rates payable	V. (一) 18	11,291,829.28	18,973,320.61
其他應付款	Other payables	V. (一) 19	42,031,800.92	40,501,877.44
持有待售負債	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			
			<hr/>	<hr/>
流動負債合計	Total current liabilities		180,652,141.40	230,248,659.24

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

2018年6月30日

CONSOLIDATED BALANCE SHEET (UNAUDITED) (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED

as at 30 June 2018

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	期初數 Opening balance
非流動負債：	Non-current liabilities:			
長期借款	Long-term borrowings	V. (一)20	7,036,325.83	7,409,015.78
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			
預計負債	Provisions	V. (一)21	650,000.00	650,000.00
遞延收益	Deferred income	V. (一)22	61,483,625.82	63,224,691.48
遞延所得稅負債	Deferred tax liabilities	V. (一)14	525,713.35	525,713.35
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		69,695,665.00	71,809,420.61
負債合計	Total liabilities		250,347,806.40	302,058,079.85
股東權益：	Shareholders' equity:			
實收資本(或股本)	Share capital	V. (一)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. (一)24	638,760,122.08	651,400,779.83
減：庫存股	Less: treasury shares			
其他綜合收益	Other comprehensive income	V. (一)25	2,979,042.34	2,979,042.34
盈餘公積	Surplus reserve	V. (一)26	8,726,923.61	8,726,923.61
未分配利潤	Undistributed profit	V. (一)27	-114,632,328.19	-121,848,878.20
歸屬於母公司所有者權益合計	Total equity attributable to the parent company		935,833,759.84	941,257,867.58
少數股東權益	Non-controlling interest		148,674,675.36	130,629,823.04
股東權益合計	Total equity		1,084,508,435.20	1,071,887,690.62
負債和股東權益總計	Total liabilities & shareholders' equity		1,334,856,241.60	1,373,945,770.47

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

2018年6月30日

BALANCE SHEET OF THE PARENT COMPANY (UNAUDITED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED
as at 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	期初數 Opening balance
流動資產：	Current assets:			
貨幣資金	Cash and bank balances		195,625,432.76	258,532,206.88
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據及應收賬款	Notes receivable and Accounts receivable	XIV.(一)1	123,711,138.75	119,795,183.81
預付款項	Advances paid		45,908,424.95	29,151,705.84
其他應收款	Other receivables	XIV.(一)2	35,178,962.64	43,017,049.35
存貨	Inventories		47,461,107.29	50,249,768.87
合同資產	Contract assets			
持有待售資產	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		13,721,668.96	12,998,519.79
流動資產合計	Total current assets		461,606,735.35	513,744,434.54

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

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	期初數 Opening balance
非流動資產：	Non-current assets:			
債權投資	Investments in debt			
其他債權投資	Other investments in debt			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	XIV.(一)3	310,626,606.62	288,131,691.77
其他權益工具投資	Investments in other equity instruments		4,215,948.00	4,215,948.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property		67,977,584.29	69,680,479.93
固定資產	Fixed assets		68,645,416.93	74,016,663.64
在建工程	Construction in progress		2,025,638.82	1,323,306.21
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
無形資產	Intangible assets		31,613,495.38	32,821,846.61
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		7,278,950.10	7,006,135.65
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		492,383,640.14	477,196,071.81
資產總計	Total assets		953,990,375.49	990,940,506.35

母公司資產負債表 — 未經審計(續)

**BALANCE SHEET OF THE PARENT COMPANY
(UNAUDITED) (Continued)**

編製單位：成都普天電纜股份有限公司

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED
as at 30 June 2018

2018年6月30日

單位：人民幣元
Monetary unit: RMB Yuan

負債和所有者權益	Liabilities & Shareholders' Equity	註釋號 Note No.	期末數 Closing balance	期初數 Opening balance
流動負債：	Current liabilities:			
短期借款	Short-term borrowings			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據及應付賬款	Notes payable and Accounts payable		22,096,502.04	46,339,524.38
預收款項	Advances received		6,952,893.18	9,402,929.38
合同負債	Contract liabilities			
應付職工薪酬	Employee benefits payable		34,291,180.53	21,697,160.07
應交稅費	Taxes and rates payable		1,661,510.96	1,566,369.97
其他應付款	Other payables		40,791,410.17	39,334,219.53
持有待售負債	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			
流動負債合計	Total current liabilities		105,793,496.88	118,340,203.33
非流動負債：	Non-current liabilities:			
長期借款	Long-term borrowings		7,036,325.83	7,409,015.78
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			
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		525,713.35	525,713.35
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		7,962,039.18	8,334,729.13
負債合計	Total liabilities		113,755,536.06	126,674,932.46

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

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

負債和所有者權益	Liabilities & Shareholders' Equity	註釋號 Note No.	期末數 Closing balance	期初數 Opening balance
所有者權益(或股東權益)：	Shareholders' equity:			
實收資本(或股本)	Share capital		400,000,000.00	400,000,000.00
其他權益工具	Other equity			
其中：優先股	Including: Preference 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		2,979,042.34	2,979,042.34
盈餘公積	Surplus reserve		8,726,923.61	8,726,923.61
未分配利潤	Undistributed profit		-219,733,596.16	-195,702,861.70
所有者權益合計	Total equity		840,234,839.43	864,265,573.89
負債和所有者權益總計	Total liabilities & shareholders' equity		953,990,375.49	990,940,506.35

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

2018年1-6月

CONSOLIDATED INCOME STATEMENT (UNAUDITED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED

for the six months ended 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業總收入	I. Total operating revenue	V.(二)1	308,413,341.93	394,977,968.86
其中：營業收入	Including: operating revenue	V.(二)1	308,413,341.93	394,977,968.86
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	II. Total operating cost		270,150,255.43	375,191,431.86
其中：營業成本	Including: Operating cost	V.(二)1	208,456,266.75	316,500,877.68
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 policy reserve			
保單紅利支出	Premium bonus expenditures			
分保費用	Reinsurance expenses			
稅金及附加	Taxes & surcharge	V.(二)2	5,218,657.89	4,930,426.41
銷售費用	Selling expenses		8,644,699.40	7,677,795.03
管理費用	Administrative expenses		44,465,581.45	42,454,394.05
研發費用	Research and development expenses		2,329,974.55	2,999,227.00
財務費用	Financial expense	V.(二)3	-3,058,682.51	-1,848,495.51
其中：利息費用	Including: Interest expenses		55,456.60	56,997.51
利息收入	Interest proceeds		3,507,101.85	2,150,806.51
資產減值損失	Assets impairment loss	V.(二)4	4,093,757.90	2,477,207.20
加：其他收益	Add: Other income	V.(二)5	2,211,994.34	1,994,871.94
投資收益	Investment income (loss, expressed in negative figure)	V.(二)6	2,994,914.85	3,490,568.04
(損失以「-」號填列)				
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		2,994,914.85	3,490,568.04
淨敞口套期損益	Profit from net exposure to hedging risk (or less: losses)			
(損失以「-」號填列)				
公允價值變動收益	Gains on changes of fair value (loss, expressed in negative figure)			
(損失以「-」號填列)				
資產處置收益	Gains on asset disposal (or less: losses)			
(損失以「-」號填列)				
匯兌收益	Gains on foreign exchange (loss, expressed in negative figure)	V.(二)7	39,886.79	-25,226.63
(損失以「-」號填列)				

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

2018年1-6月

CONSOLIDATED INCOME STATEMENT (UNAUDITED) (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED

for the six months ended 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
三、營業利潤(虧損以「-」號填列)	III. Operating profit (loss, expressed in negative figure)		43,509,882.48	25,246,750.35
加：營業外收入	Add: Non-operating revenue	V.(二)8	53,646.17	93,413.01
減：營業外支出	Less: Non-operating expenditures	V.(二)9	29,052.84	168,255.26
四、利潤總額(虧損總額以「-」號填列)	IV. Total profit (total loss, expressed in negative figure)		43,534,475.81	25,171,908.10
減：所得稅費用	Less: income tax expense	V.(二)10	11,413,731.23	9,755,287.63
五、淨利潤(淨虧損以「-」號填列)	V. Net profit (loss, expressed in negative figure)		32,120,744.58	15,416,620.47
(一) 按經營持續性分類：	(I) Categorized by the continuity of operations			
1. 持續經營淨利潤(淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: net loss)		32,120,744.58	15,416,620.47
2. 終止經營淨利潤(淨虧損以「-」號填列)	2. Net profit from discontinued operations (or less: net loss)			
(二) 按所有權歸屬分類：	(II) Categorized by the portion of equity ownership			
1. 歸屬於母公司所有者的淨利潤(淨虧損以「-」號填列)	1. Net profit attributable to owners of parent company (or less: net loss)		7,216,550.01	-514,250.81
2. 少數股東損益(淨虧損以「-」號填列)	2. Non-controlling interest (or less: net loss)		24,904,194.57	15,930,871.28
六、其他綜合收益的稅後淨額	VI. Other comprehensive income after tax			
歸屬母公司所有者的其他綜合收益的稅後淨額	Net other comprehensive income attributable to owners of the parent company	V.(二)11		-1,997,532.30
(一) 不能重分類進損益的其他綜合收益	(I) Not reclassified subsequently to profit or loss			-1,997,532.30
1. 重新計量設定受益計劃變動額	1. Changes in remeasurement on the net defined benefit liability/asset			
2. 權益法下不能轉損益的其他綜合收益	2. Items attributable to investees under equity method that will not reclassified to profit or loss			
3. 其他權益工具投資公允價值變動	3. Changes in the fair value of investment in other rights and interests tools			-1,997,532.30
4. 其他	4. Others			

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

2018年1-6月

CONSOLIDATED INCOME STATEMENT (UNAUDITED) (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED

for the six months ended 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
(二)	將重分類進損益的其他綜合收益	(II)		
	1. 權益法下可轉損益的其他綜合收益	1.		
	2. 其他債權投資公允價值變動	2.		
	3. 金融資產重分類計入其他綜合收益的金額	3.		
	4. 其他債權投資信用減值準備	4.		
	5. 現金流量套期儲備	5.		
	6. 外幣財務報表折算差額	6.		
	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		
七、	綜合收益總額	VII. Total comprehensive income	32,120,744.58	13,419,088.17
	歸屬於母公司所有者的綜合收益總額	Items attributable to owners of parent company	7,216,550.01	-2,511,783.11
	歸屬於少數股東的綜合收益總額	Items attributable to non-controlling interest	24,904,194.57	15,930,871.28
八、	每股收益：	VIII. Earnings per share ("EPS"):		
	(一) 基本每股收益(元/股)	(I) Basic EPS (RMB/share)	0.02	-0.00
	(二) 稀釋每股收益(元/股)	(II) Diluted EPS (RMB/share)	0.01	-0.00

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

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業收入	I. Operating revenue	XIV.(二)1	109,213,732.37	114,213,873.24
減：營業成本	Less: Operating cost	XIV.(二)1	99,155,373.67	105,470,356.16
税金及附加	Taxes & surcharge		2,359,186.01	1,994,161.57
銷售費用	Selling expenses		2,500,156.81	1,066,251.28
管理費用	Administrative expenses		32,740,791.71	32,028,369.23
研發費用	Research and development expenses		650,981.48	966,875.90
財務費用	Financial expense		-2,631,624.16	-1,180,471.29
其中：利息費用	Including: Interest expenses		55,456.60	56,997.51
利息收入	Interest proceeds		2,560,370.10	1,688,839.43
資產減值損失	Assets impairment loss		2,155,159.29	1,155,056.98
信用減值損失	credit impairment loss			
加：其他收益	Add: other income		417,828.68	123,700.00
投資收益	Investment income (losses, expressed in negative figures)	XIV.(二)2	2,994,914.85	3,490,568.04
(損失以「-」號填列)	Including: investment income from associates and joint ventures		2,994,914.85	3,490,568.04
其中：對聯營企業和合營企業的投資收益				
淨敞口套期損益	Profit from net exposure to hedging risk (or less: losses)			
(損失以「-」號填列)				
公允價值變動收益	Gains on changes of fair value (loss, expressed in negative figure)			
(損失以「-」號填列)				
資產處置收益	Gains on asset disposal (or less: losses)			-30,992.45
(損失以「-」號填列)				
二、營業利潤(虧損以「-」號填列)	II. Operating profit (losses, expressed in negative figures)		-24,303,548.91	-23,703,451.00
加：營業外收入	Add: Non-operating revenue			6,724.26
減：營業外支出	Less: Non-operating expenditures			
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (total loss, expressed in negative figures)		-24,303,548.91	-23,696,726.74
減：所得稅費用	Less: Income tax		-272,814.45	1,318,828.31
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (net loss, expressed in negative figures)		-24,030,734.46	-25,015,555.05
(一) 持續經營淨利潤(淨虧損以「-」號填列)	(I). Net profit from continuing operations (or less: net loss)		-24,030,734.46	-25,015,555.05
(二) 終止經營淨利潤(淨虧損以「-」號填列)	(II). Net profit from discontinued operations (or less: net loss)			

母公司利潤表一 未經審計(續)

編製單位：成都普天電纜股份有限公司

2018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 2018

單位：人民幣元

Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period cumulative	上年同期數 Preceding period comparative
五、其他綜合收益的稅後淨額	V. Other comprehensive income after tax			-1,997,532.30
(一) 不能重分類進損益的其他綜合收益	(I) Not reclassified subsequently to profit or loss			-1,997,532.30
1. 重新計量設定受益計劃變動額	1. Changes in re-measurement on the net defined benefit liability/asset			
2. 權益法下不能轉損益的其他綜合收益	2. Items attributable to investees under equity method that will not reclassified to profit or loss			
3. 其他權益工具投資公允價值變動	3. Changes in fair value of investment in other rights and interests tools			-1,997,532.30
4. 其他	4. Others			
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的其他綜合收益	1. Items attributable to investees under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Profit or loss from changes in fair value of other investments in debt			
3. 金融資產重分類計入其他綜合收益的金額	3. Amounts of financial assets reclassified to other comprehensive income			
4. 其他債權投資信用減值準備	4. Credit impairment provision of other investments in debt			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation difference of financial statements in foreign currencies			
六、綜合收益總額	VI. Total comprehensive income		-24,030,734.46	-27,013,087.35
七、每股收益：	VII. Earnings per share ("EPS"):			
(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

2018年1-6月

CONSOLIDATED CASH FLOW STATEMENT (UNAUDITED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period cumulative	上年同期數 Preceding period comparative
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 or rendering of services		266,757,432.26	413,076,289.44
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 disposal of financial assets at fair value through profit or loss			
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	46,732,042.54	71,602,591.71
經營活動現金流入小計	Subtotal of cash inflows from operating activities		313,489,474.80	484,678,881.15

合併現金流量表一 未經審計(續)

編製單位：成都普天電纜股份有限公司

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period cumulative	上年同期數 Preceding period comparative
購買商品、接受勞務 支付的現金	Cash payments for goods purchased and services received		201,948,957.56	292,841,161.36
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			
支付給職工以及 為職工支付的現金	Cash paid to and on behalf of employees		35,341,069.91	34,512,630.34
支付各項稅費	Cash payments of taxes and rates		40,358,106.31	25,112,620.43
支付其他與經營活動 有關的現金	Other cash payments related to operating activities	V.(三)2	86,218,016.99	81,519,562.72
經營活動現金流出小計	Subtotal cash outflows from operating activities		363,866,150.77	433,985,974.85
經營活動產生的 現金流量淨額	Net cash flows from operating activities		-50,376,675.97	50,692,906.30

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

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、	投資活動產生的現金流量：	II.		
	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	3,129,486.00	2,356,495.16
	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	3,129,486.00	2,356,495.16
	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	3,897,315.98	4,685,199.55
	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	3,897,315.98	4,685,199.55
	投資活動產生的現金流量淨額	Net cash flows from investing activities	-767,829.98	-2,328,704.39

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

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period cumulative	上年同期數 Preceding period comparative
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 received from investment by others			
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			
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			
償還債務支付的現金	Cash repayments of borrowings		231,962.54	224,307.16
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		55,456.60	56,997.51
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 minority owners			
支付其他與籌資活動有關的現金	Other cash payments related to financing activities	V.(三)3	19,500,000.00	
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		19,787,419.14	281,304.67
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-19,787,419.14	-281,304.67
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 & cash equivalents		195,926.25	158,308.05
五、 現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-70,735,998.84	48,241,205.29
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		454,546,364.92	331,032,951.89
六、 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		383,810,366.08	379,274,157.18

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

2018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 2018

Monetary unit: RMB Yuan

單位：人民幣元

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、	經營活動產生的現金流量：	I.		
	銷售商品、提供勞務收到的現金		45,113,894.11	84,998,158.96
	收到的稅費返還			
	收到其他與經營活動有關的現金		16,425,815.00	36,842,954.15
	經營活動現金流入小計		61,539,709.11	121,841,113.11
	購買商品、接受勞務支付的現金		78,153,143.04	71,041,072.40
	支付給職工以及為職工支付的現金		14,219,209.81	14,321,969.58
	支付各項稅費		2,524,977.80	2,190,366.95
	支付其他與經營活動有關的現金		10,846,537.63	21,786,430.93
	經營活動現金流出小計		105,743,868.28	109,339,839.86
	經營活動產生的現金流量淨額		-44,204,159.17	12,501,273.25

母公司現金流量表一 未經審計(續)

編製單位：成都普天電纜股份有限公司

2018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 2018

Monetary unit: RMB Yuan

單位：人民幣元

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、 投資活動產生的現金流量：	II. Cash flows from investing activities:			
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		3,000,000.00	2,341,995.16
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		3,000,000.00	2,341,995.16
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		1,915,195.81	120,800.00
投資支付的現金	Cash payments for investments		19,500,000.00	
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			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		21,415,195.81	120,800.00
投資活動產生的現金流量淨額	Net cash flows from investing activities		-18,415,195.81	2,221,195.16

母公司現金流量表 — 未經審計(續)

CASH FLOW STATEMENT OF THE PARENT COMPANY (UNAUDITED) (Continued)

編製單位：成都普天電纜股份有限公司

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

2018年1-6月

for the six months ended 30 June 2018

Monetary unit: RMB Yuan

單位：人民幣元

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
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		231,962.54	224,307.16
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		55,456.60	56,997.51
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		287,419.14	281,304.67
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-287,419.14	-281,304.67
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		0.00	
五、 現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-62,906,774.12	14,441,163.74
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		258,532,206.88	211,471,242.05
六、 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		195,625,432.76	225,912,405.79

合併所有者權益變動表 — 未經審計

編製單位：成都普天電纜股份有限公司

2018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 2018

Monetary unit: RMB Yuan

單位：人民幣元

項目 Items	本期數 Current period												
	歸屬於母公司所有者權益 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	少數股東權益 Non-controlling interests	所有者權益合計 Total shareholders' equity
實收資本(或股本) 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		2,979,042.34		8,726,923.61		-121,848,878.20	130,629,823.04	1,071,887,690.62
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				651,400,779.83		2,979,042.34		8,726,923.61		-121,848,878.20	130,629,823.04	1,071,887,690.62
三、本期增減變動金額(減少以“-”號填列) III. Current period increase (decrease, expressed in negative figures)					-12,640,657.75						7,216,550.01	18,044,852.32	12,620,744.58
(一) 綜合收益總額 (I) Total comprehensive income											7,216,550.01		
(二) 所有者投入和減少資本 (II) Capital contributed or withdrew by owners													
1. 所有者投入資本 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. 股份支付計入所有者權益的金額 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. 提取一般風險準備 2. Appropriation of general risk reserve													
3. 對所有者(或股東)的分配 3. Appropriation of profit to owners (shareholders)													
4. 其他 4. Others													
(四) 所有者權益內部結轉 (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. 設定受益計劃變動額結轉留存收益 4. Defined benefit plan changes to retained earnings													
5. 其他綜合收益結轉留存收益 5. Other comprehensive income to retained earnings													
6. 其他 6. Others													
(五) 其他 (V) Others													
四、本期末餘額 IV. Balance at the end of current period	400,000,000.00				638,760,122.08		2,979,042.34		8,726,923.61		-114,632,328.19	148,674,675.36	1,084,508,435.20

合併所有者權益變動表 — 未經審計 (續)

編製單位：成都普天電纜股份有限公司

2018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 2018

Monetary unit: RMB Yuan

單位：人民幣元

項目 Items	上一年同期數 Prior period												
	歸屬於母公司所有者權益 Preceding period comparative												
	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	少數股東權益 Non-controlling interests	所有者權益合計 Total shareholders' equity
實收資本(或股本) 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) 所有者投入和減少資本 Capital contributed or withdrawn by owners							-1,997,532.30				-514,250.81	15,930,871.28	13,419,088.17
1. 所有者投入資本 Capital contributed by owners													
2. 其他權益工具持有者投入資本 Capital contributed by holders of other equity instruments													
3. 股份支付計入所有者權益的金額 Amount of share-based payment included in equity													
4. 其他 Others													
(三) 利潤分配 Profit distribution													
1. 提取盈餘公積 Appropriation of surplus reserve													
2. 提取一般風險準備 Appropriation of general risk reserve													
3. 對所有者(或股東)的分配 Appropriation of profit to owners (shareholders)													
4. 其他 Others													
(四) 所有者權益內部結轉 Internal carry-over within equity													
1. 資本公積轉增資本(或股本) Transfer of capital reserve to capital													
2. 盈餘公積轉增資本(或股本) Transfer of surplus reserve to capital													
3. 盈餘公積彌補虧損 Surplus reserve to cover losses													
4. 設定受益計劃變動額結轉留存收益 Defined benefit plan changes to retained earnings													
5. 其他綜合收益結轉留存收益 Other comprehensive income to retained earnings													
6. 其他 Others													
(五) 其他 Others													
IV. 本期末末餘額 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

母公司所有者權益變動表 — 未經審計

編製單位：成都普天電纜股份有限公司

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目 Items	實收資本(或股本) Share capital	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	專項公積 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	所有者權益合計 Total equity
		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		2,979,042.34		8,726,923.61	-195,702,861.70	864,265,573.89
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		2,979,042.34		8,726,923.61	-195,702,861.70	864,265,573.89
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										-24,030,734.46	-24,030,734.46
(二) 所有者投入和減少資本 (II) Capital contributed or withdrew by owners										-24,030,734.46	-24,030,734.46
1. 所有者投入資本 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. 股份支付計入所有者權益的金額 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. 對所有者(或股東)的分配 2. Appropriation of profit to owners											
3. 其他 3. Others											
(四) 所有者權益內部結轉 (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. 設定受益計劃變動額結轉留存收益 4. Defined benefit plan changes to retained earnings											
5. 其他綜合收益結轉留存收益 5. Other comprehensive income to retained earnings											
6. 其他 6. Others											
(五) 其他 (V) Others											
四、本期末餘額 IV. Balance at the end of current period	400,000,000.00				648,262,469.64		2,979,042.34		8,726,923.61	-219,733,596.16	840,234,839.43

母公司所有者權益變動表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2018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 2018

單位：人民幣元
Monetary unit: RMB Yuan

項目 Items	實收資本(或股本) Share capital	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	專項公積 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	所有者權益合計 Total equity
		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) 所有者投入和減少資本 (II) Capital contributed or withdrew by owners							-1,997,532.30			-25,015,555.05	-27,013,087.35
1. 所有者投入資本 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. 股份支付計入所有者權益的金額 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. 提取一般風險準備 2. Appropriation of general risk reserve											
3. 對所有者(或股東)的分配 3. Appropriation of profit to owners (shareholders)											
4. 其他 4. Others											
(四) 所有者權益內部結轉 (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. 設定受益計劃變動額結轉留存收益 4. Defined benefit plan changes to retained earnings											
5. 其他綜合收益結轉留存收益 5. Other comprehensive income to retained earnings											
6. 其他 6. Others											
(五) 其他 (V) Others											
四、本期末餘額 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

財務報表附註

2018年1-6月

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)系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有限公司)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的企業法人營業執照，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。

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、儀器儀表、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、

NOTES TO FINANCIAL STATEMENTS

For the six months ended June 30, 2018

Monetary unit: RMB Yuan

I. Company profile

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 Limited"), as an independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province of The People's Republic of China (the "PRC"), 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.

The Company engages in the manufacturing industry. Business scope includes: 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

一、公司基本情況(續)

建材及化工產品(除化學危險品及易制毒化學品)、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。

本財務報表業經公司2018年8月24日八屆二十九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、成都普天新材料有限公司(原成都電纜雙流熱縮製品廠)和重慶普泰峰鋁業有限公司等四家子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在其他主體中的權益之說明。

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為編製基礎。

(二) 持續經營能力評價

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

I. Company profile (Continued)

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.

The financial statements were approved and authorized for issue by the 29th meeting of the 8th session of the Board of Directors dated 24 August 2018.

The Company has acquired subsidiaries including Chengdu Zhongling Radio Communications Co., Ltd., Chengdu SEI Optical Fiber Co., Ltd., Chengdu PUTIAN New Materials Co., Ltd (originally known as "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.

II. Preparation basis of the financial statements

(I) Preparation basis

The financial statements have been prepared on the basis of going concern.

(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

會計年度自公歷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 (CASBEs), 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 January 1 to December 31 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。

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.

三、重要會計政策及會計估計(續)

(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，確認與共同經營中利益份額相關的下列項目：
 - (1) 確認單獨所持有的資產，以及按持有份額確認共同持有的資產；
 - (2) 確認單獨所承擔的負債，以及按持有份額確認共同承擔的負債；
 - (3) 確認出售公司享有的共同經營產出份額所產生的收入；
 - (4) 按公司持有份額確認共同經營因出售資產所產生的收入；及
 - (5) 確認單獨所發生的費用，以及按公司持有份額確認共同經營發生的費用。

(八) 現金及現金等價物的確定標準

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、價值變動風險很小的投資。

III. Significant accounting policies and estimates (Continued)

(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; and
 - (5) its expenses, including its share of any expenses incurred jointly.

(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.

三、重要會計政策及會計估計(續)

(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。

(十) 金融工具

在本公司成為金融工具合同的一方時確認一項金融資產或金融負債。金融資產和金融負債在初始確認時以公允價值計量。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，相關的交易費用直接計入當期損益；對於其他類別的金融資產和金融負債，相關交易費用計入初始確認金額。當本公司按照《企業會計準則第14號—收入》(「收入準則」)確認的未包含重大融資成分應收賬款或不考慮不超過一年的合同中的融資成分的，初始確認的應收賬款則按照收入準則定義的交易價格進行初始計量。

III. Significant accounting policies and estimates (Continued)

(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.

(X) Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value. For financial assets and financial liabilities at fair value through profit or loss, transaction costs are immediately recognised in profit or loss. For other financial assets and financial liabilities, transaction costs are added to or deducted from the fair value of the financial assets or liabilities on initial recognition. For trade receivables excluding significant financing components or regardless of financing components of contracts less than one year recognised based on "Accounting Standard for Business Enterprises No.14 — Revenue", trade receivables initially recognised shall be measured at transaction price defined based on the Standard.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類

初始確認後，本公司對不同類別的金融資產，分別以攤餘成本、以公允價值計量且其變動計入其他綜合收益或以公允價值計量且其變動計入當期損益進行後續計量。

(1) 分類為以攤餘成本計量的金融資產

金融資產的合同條款規定在特定日期產生的現金流量僅為對本金和以未償付本金金額為基礎的利息的支付，且本公司管理該金融資產的業務模式是以收取合同現金流量為目標，則本公司將該金融資產分類為以攤餘成本計量的金融資產。該金融資產採用實際利率法，按攤餘成本進行後續計量，發生減值時或終止確認產生的利得或損失，計入當期損益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

1. Classification of financial assets

Subsequent to initial recognition, the Company's financial assets of various categories are subsequently measured at amortised cost, fair value through other comprehensive income ("FVTOCI") or fair value through profit or loss ("FVTPL").

(1) Financial assets classified as at amortised cost

If contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding, and the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows, such asset is classified into financial asset measured at amortised cost. These financial assets are subsequently measured at amortised cost using the effective interest method. Gain or loss arising from derecognition, impairment or amortisation is recognised in profit or loss.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類(續)

- (1) 分類為以攤餘成本計量的金融資產(續)

- ① 實際利率法與攤餘成本
實際利率法是指計算金融資產或金融負債的攤餘成本以及將利息收入或利息費用分攤計入各會計期間的方法。實際利率，是指將金融資產或金融負債在預計存續期的估計未來現金流量，折現為該金融資產賬面餘額或該金融負債攤餘成本所使用的利率。在確定實際利率時，在考慮金融資產或金融負債所有合同條款(如提前還款、展期、看漲期權或其他類似期權等)的基礎上估計預期現金流量，但不考慮預期信用損失。金融資產或金融負債的攤餘成本是以該金融資產或金融負債的初始確認金額扣除已償還的本金，加上或減去採用實際利率法將該初始確認金額與到期日金額之間的差額進行攤銷形成的累計攤銷額，再扣除累計計提的損失準備(僅適用於金融資產)。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

1. Classification of financial assets (Continued)

- (1) Financial assets classified as at amortised cost (Continued)

- ① Effective interest method and amortised cost

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expenses over each accounting period. The effective interest rate is the rate that exactly discounts expected future cash flows through the expected life of the financial asset or financial liability to the net carrying amount of the financial asset or the amortised cost of financial liability. When calculating the effective interest rate, the Company expected future cash flows considering all contractual terms of the financial asset or financial liability including earlier repayment, extension, call option or other similar options etc. without considering expected credit losses. The amortised cost of a financial asset or a financial liability is the amount of a financial asset or a financial liability initially recognised net of principal repaid, plus or less the cumulative amortised amount arising from amortisation of the difference between the amount initially recognised and the amount at the maturity date using the effective interest method, net of cumulative loss allowance (only applicable to financial assets).

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類(續)

(1) 分類為以攤餘成本計量的金融資產(續)

① 實際利率法與攤餘成本(續)

本公司對分類為以攤餘成本計量的金融資產與分類為以公允價值計量且其變動計入其他綜合收益的金融資產按照實際利率法確認利息收入。除下列情況外，本公司根據金融資產賬面餘額乘以實際利率計算確定利息收入：

- 1) 對於購入或源生的已發生信用減值的金融資產，本公司自初始確認起，按照該金融資產的攤餘成本和經信用調整的實際利率計算確定其利息收入。
- 2) 對於購入或源生的未發生信用減值、但在後續期間成為已發生信用減值的金融資產，本公司在後續期間，按照該金融資產的攤餘成本和實際利率計算確定其利息收入。若該金融工具在後續期間因其信用風險有所改善而不再存在信用減值，本公司轉按實際利率乘以該金融資產賬面餘額來計算確定利息收入。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

1. Classification of financial assets (Continued)

(1) Financial assets classified as at amortised cost (Continued)

① Effective interest method and amortised cost (Continued)

Interest income from financial assets at amortised cost and at fair value through other comprehensive income is recognised based on the effective interest method. Interest income is determined by applying an effective interest rate to the carrying amount of the financial asset:

- 1) For purchased or original credit-impaired financial assets, the Company recognises their interest income based on amortised cost and credit-adjusted effective interest rate of such financial assets since initial recognition.
- 2) For purchased or original financial assets without credit impairment but subsequently becoming credit impaired, the Company subsequently recognises their interest income based on amortised costs and effective interest rate of such financial assets. If there exists no credit impairment due to improvement in credit risk of the financial instruments subsequently, the Company recognises interest income based on applying effective interest rate to carrying amount of the financial assets.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類(續)

- (2) 分類為以公允價值計量且其變動計入其他綜合收益的金融資產
金融資產的合同條款規定在特定日期產生的現金流量僅為對本金和以未償付本金金額為基礎的利息的支付，且本公司管理該金融資產的業務模式既以收取合同現金流量為目標又以出售該金融資產為目標的，則該金融資產分類為以公允價值計量且其變動計入其他綜合收益的金融資產。

與該金融資產相關的減值損失或利得、採用實際利率法計算的利息收入及匯兌損益計入當期損益，除此以外該金融資產的公允價值變動均計入其他綜合收益。該金融資產終止確認時，之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入當期損益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

1. Classification of financial assets (Continued)

- (2) Financial assets classified as at FVTOCI

Financial assets are classified as at FVTOCI, when the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Except that financial assets-related gains or losses on impairment, interest income calculated using effective interest rate and exchange gains or losses are recognised in profit or loss for the period, fair value changes in the above financial assets are included in other comprehensive income. Upon derecognition of the financial assets, cumulative gains or losses previously recognised in other comprehensive income are transferred and reclassified into profit or loss for the period.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類(續)

- (3) 以公允價值計量且其變動計入當期損益的金融資產

以公允價值計量且其變動計入當期損益的金融資產包括分類為以公允價值計量且其變動計入當期損益的金融資產和指定為以公允價值計量且其變動計入當期損益的金融資產。

① 不符合分類為以攤餘成本計量的金融資產或分類為以公允價值計量且其變動計入其他綜合收益的金融資產條件的金融資產均分類為以公允價值計量且其變動計入當期損益。

② 在初始確認時，為消除或顯著減少會計錯配，本公司可將金融資產不可撤銷地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。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

1. Classification of financial assets (Continued)

- (3) Financial assets classified as at FVTPL.

Financial assets at FVTPL include financial assets at fair value through profit and loss and those designated as at fair value through profit or loss.

① Both financial assets fail to qualify as at amortised cost, and those classified as at fair value through other comprehensive income are classified into financial assets at FVTPL.

② On initial recognition, the Company may irrevocably designate a financial asset as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類(續)

- (4) 指定為以公允價值計量且其變動計入其他綜合收益的金融資產
- 初始確認時，本公司可以單項金融資產為基礎不可撤銷地將非交易性權益工具指定為以公允價值計量且其變動計入其他綜合收益的金融資產。本公司在非同一控制下的企業合併中確認的或有對價構成金融資產的，該金融資產分類為以公允價值計量且其變動計入當期損益的金融資產，不指定為以公允價值計量且其變動計入其他綜合收益的金融資產。

進行指定後，該金融資產的公允價值變動在其他綜合收益中進行確認，該金融資產終止確認時，之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。本公司持有該權益工具投資期間，在本公司收取股利的權利已經確立，與股利相關的經濟利益很可能流入本公司，且股利的金額能夠可靠計量時，確認股利收入並計入當期損益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

1. Classification of financial assets (Continued)

- (4) Financial assets designated as at FVTOCI.

On initial recognition, the Company may irrevocably designate non-trading equity instruments as financial assets at fair value through other comprehensive income on an individual basis. When contingent consideration recognised through business combination not involving enterprises under common control forms a financial asset, such asset is classified into financial assets at fair value through profit or loss and is not designated as at fair value through other comprehensive income on.

Subsequent to designation, fair value change of such financial asset is recognised in other comprehensive income. Upon derecognition of the financial asset, cumulative gains or losses previously recognised in other comprehensive income are transferred and included in retained earnings. During the period for which the Company holds the investments in equity instruments, dividend income is recognised and included in profit or loss for the period when 1) the Company's right to collect dividend has been established; 2) it is probable that economic benefits associated with dividend will flow the Company; and 3) the amount of dividend can be reliably measured.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值

本公司對分類為以攤餘成本計量的金融工具、分類為以公允價值計量且其變動計入其他綜合收益的金融工具、合同資產以及應收賬款以預期信用損失為基礎確認損失準備。

對於其他金融工具，除購買或源生的已發生信用減值的金融資產外，本公司在每個資產負債表日評估相關金融工具的信用風險自初始確認後的變動情況。若該金融工具的信用風險自初始確認後已顯著增加，本公司按照相當於該金融工具整個存續期內預期信用損失的金額計量其損失準備；若該金融工具的信用風險自初始確認後並未顯著增加，本公司按照相當於該金融工具未來12個月內預期信用損失的金額計量其損失準備。信用損失準備的增加或轉回金額，除分類為以公允價值計量且其變動計入其他綜合收益的金融資產外，作為減值損失或利得計入當期損益。對於分類為以公允價值計量且其變動計入其他綜合收益的金融資產，本公司在其他綜合收益中確認其信用損失準備，並將減值損失或利得計入當期損益，且不減少該金融資產在資產負債表中列示的賬面價值。

本公司在前一會計期間已經按照相當於金融工具整個存續期內預期信用損失的金額計量了損失準備，但在當期資產負債表日，該金融工具已不再屬於自初始確認後信用風險顯著增加的情形的，本公司在當期資產負債表日按照相當於未來12個月內預期信用損失的金額計量該金融工具的損失準備，由此形成的損失準備的轉回金額作為減值利得計入當期損益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments

The Company recognises loss allowance for financial instruments classified as at amortised and at FVTOCI, contract assets and trade receivables based on expected credit losses ("ECL").

For other financial instruments, except for purchased or original credit-impaired financial assets, at each the end of each period, the Company assess changes in credit risk of relevant financial instruments since initial recognition. If the credit risk of the above financial instruments has increased significantly since initial recognition, the Company measures loss allowance based on the amount of full lifetime; if credit risk of the financial instrument has not increased significantly since initial recognition, the Company recognises loss allowance based on 12-month ECL of the financial instrument. Increase in or reversal of credit loss allowance is included in profit or loss as loss/gain on impairment, except for financial assets classified as at fair value through other comprehensive income. The Company recognises credit loss allowance for financial assets at FVTOCI in other comprehensive income and recognises loss/gain on impairment in profit or loss for the period, without reducing the carrying amount of the financial assets presented in the statement of financial position.

The Company measured loss allowance at the full lifetime ECL of the financial instruments in the prior accounting period. However, as at the end of each period for the current period, for the above financial instruments, due to failure to qualify as significant increase in credit risk since initial recognition, the Company measures loss allowance for the financial instrument at 12-month ECL at the end of each period for the current period. Relevant reversal of loss allowance is included in profit or loss as gain on impairment.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值(續)

- (1) 信用風險
本公司利用可獲得的合理且有依據的前瞻性信息，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具的信用風險自初始確認後是否已顯著增加。

本公司在評估信用風險是否顯著增加時會考慮如下因素：

- 1) 信用風險變化所導致的內部價格指標是否發生顯著變化。
- 2) 若現有金融工具在資產負債表日作為新金融工具源生或發行，該金融工具的利率或其他條款是否發生顯著變化(如更嚴格的合同條款、增加抵押品或擔保物或者更高的收益率等)。
- 3) 同一金融工具或具有相同預計存續期的類似金融工具的信用風險的外部市場指標是否發生顯著變化。這些指標包括：金融資產的公允價值小於其攤餘成本的時間長短和程度、與借款人相關的其他市場信息(如借款人的債務工具或權益工具的價格變動)。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments (Continued)

- (1) Credit risk
In assessing whether the credit risk has increased significantly since initial recognition, the Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- 1) Whether internal price indicator resulted from change in credit risk has changed significantly.
- 2) If the existing financial instruments are derived into or issued as new financial instruments at the end of each period, whether interest rates or other terms of the above financial instruments have changed significantly (including harsher contractual terms, increase in collaterals or higher yield rate etc.)
- 3) Whether external market indicators of credit risk for the same financial instrument or financial instruments with shared expected life have changed significantly. Indicators include: length and extent of time when fair value of financial assets is less than amortised cost, other market information related to the borrower (including price changes in borrower's debt instruments or equity instruments).

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值(續)

- (1) 信用風險(續)
 - 4) 金融工具外部信用評級實際或預期是否發生顯著變化。
 - 5) 對債務人實際或預期的內部信用評級是否下調。
 - 6) 預期將導致債務人履行其償債義務的能力是否發生顯著變化的業務、財務或經濟狀況的不利變化。
 - 7) 債務人經營成果實際或預期是否發生顯著變化。
 - 8) 同一債務人發行的其他金融工具的信用風險是否顯著增加。
 - 9) 債務人所處的監管、經濟或技術環境是否發生顯著不利變化。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments (Continued)

- (1) Credit risk (Continued)
 - 4) Whether external market indicators of credit risk for the same financial instrument or financial instruments with shared expected life have changed significantly. Indicators include: length and extent of time when fair value of financial assets is less than amortised cost, other market information related to the borrower (including price changes in borrower's debt instruments or equity instruments).
 - 5) Whether the borrower's internal credit rating is actually lowered or is expected to be lowered.
 - 6) Whether expected detrimental changes in business, financial and economic conditions of the borrower which will affect borrower's ability to perform repayment obligation have changed significantly.
 - 7) Whether the actual or expected financial performance of the borrower have changed significantly.
 - 8) Whether credit risk of other financial instruments issued by the same borrower has increased significantly.
 - 9) Whether supervisory, economic or technical environment for the borrower has significant detrimental changes.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值(續)

- (1) 信用風險(續)
 - 10) 預期將降低借款人按合同約定期限還款的經濟動機是否發生顯著變化。
 - 11) 債務人預期表現和還款行為是否發生顯著變化。
 - 12) 本公司對金融工具信用管理方法是否發生變化。
 - 13) 合同付款是否發生逾期超過(含)30日。於資產負債表日，若本公司判斷金融工具只具有較低的信用風險，則本公司假定該金融工具的信用風險自初始確認後並未顯著增加。
- (2) 已發生信用減值的金融資產
當本公司預期對金融資產未來現金流量具有不利影響的一項或多項事件發生時，該金融資產成為已發生信用減值的金融資產。金融資產已發生信用減值的證據包括下列可觀察信息：
 - 1) 發行方或債務人發生重大財務困難；
 - 2) 債務人違反合同，如償付利息或本金違約或逾期等；

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments (Continued)

- (1) Credit risk (Continued)
 - 10) Whether the economic motive that will lower the borrower's repayment based on contractual stipulation has changed significantly.
 - 11) Whether the borrower's expected performance and repayment activities have changed significantly.
 - 12) Whether the Company's financial instrument management measures have changed.
 - 13) Past due period of contract payment exceeds (includes) 30 days. At the balance date, the Company assumes that credit risk of the financial instrument has not increased significantly since initial recognition when the Company determines that the financial instrument is only exposed to lower credit risk.
- (2) Credit-impaired financial assets
A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the expected future cash flows of the financial asset have occurred. Evidence of credit-impairment includes observable data about the following events:
 - 1) Significant financial difficulty of the issuer or obligor;
 - 2) A breach of contract by the borrower, such as a default or delinquency in interest or principal payments;

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值(續)

- (2) 已發生信用減值的金融資產(續)
 - 3) 債權人出於與債務人財務困難有關的經濟或合同考慮，給予債務人在任何其他情況下都不會做出的讓步；
 - 4) 債務人很可能破產或進行其他財務重組；
 - 5) 發行方或債務人財務困難導致該金融資產的活躍市場消失；
 - 6) 以大幅折扣購買或源生一項金融資產，該折扣反映了發生信用損失的事實。
- (3) 預期信用損失的確定
本公司對應收賬款、合同資產在組合基礎上採用減值矩陣確定相關金融工具的信用損失。本公司以共同信用風險特徵為依據，將金融工具分為不同組別。本公司採用的共同信用風險特徵包括：金融工具類型、信用風險評級、合同收款期限等。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments (Continued)

- (2) Credit-impaired financial assets (Continued)
 - 3) The lender of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession that the lender would not otherwise consider;
 - 4) It becoming probable that the borrower will enter bankruptcy or other financial reorganizations;
 - 5) The disappearance of an active market for that financial asset because of financial difficulties of the issuer;
 - 6) The purchase and derivative of a financial asset at a deep discount that reflects the incurred credit losses.
- (3) Recognition of ECL
The Company recognises credit loss credit loss of related financial instruments for trade receivables and contract assets on a collectively basis using a provision matrix. The Company classifies financial instruments into different Groups based on shared credit risk characteristics. Shared credit risk characteristics include type of financial instruments, credit risk rating, contractual maturity, etc.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值(續)

(3) 預期信用損失的確定(續)

本公司按照下列方法確定相關金融工具的預期信用損失：

- 1) 對於金融資產，信用損失應為本公司應收取的合同現金流量與預期收取的現金流量之間差額的現值；
- 2) 對於資產負債表日已發生信用減值但並非購買或源生已發生信用減值的金融資產，信用損失為該金融資產賬面餘額與按原實際利率折現的估計未來現金流量的現值之間的差額。

本公司計量金融工具預期信用損失的方法反映的因素包括：通過評價一系列可能的結果而確定的無偏概率加權平均金額、貨幣時間價值、在資產負債表日無須付出不必要的額外成本或努力即可獲得的有關過去事項、當前狀況以及未來經濟狀況預測的合理且有依據的信息。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments (Continued)

(3) Recognition of ECL (Continued)

ECL of relevant financial instruments is recognised based on the following methods:

- 1) For a financial asset, credit loss is the present value of difference between the contractual cash flows receivable and the expected cash flows to be received;
- 2) For credit-impaired financial assets other than the purchase or original of credit-impaired financial assets at the balance date, credit loss is difference between the carrying amount of financial assets and the present value of expected future cash flows discounted at original effective interest rate.

The Company's measurement of ECL of financial instruments reflects factors including unbiased probability weighted average amount recognised by assessing a series of possible results, time value of money, reasonable and supportable information related to historical events, current condition and forecast of future economic position that is available without undue cost or effort at the balance date.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融工具減值(續)

- (4) 減記金融資產
當本公司不再合理預期金融資產合同現金流量能夠全部或部分收回的，直接減記該金融資產的賬面餘額。這種減記構成相關金融資產的終止確認。

3. 金融資產轉移

滿足下列條件之一的金融資產，予以終止確認：(1)收取該金融資產現金流量的合同權利終止；(2)該金融資產已轉移，且將金融資產所有權上幾乎所有的風險和報酬轉移給轉入方；(3)該金融資產已轉移，雖然本公司既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬，但是未保留對該金融資產的控制。

若本公司既沒有轉移也沒有保留金融資產所有權上幾乎所有風險和報酬，且保留了對該金融資產控制的，則按照其繼續涉入被轉移金融資產的程度繼續確認該被轉移金融資產，並相應確認相關負債。本公司按照下列方式對相關負債進行計量：

- (1) 被轉移金融資產以攤餘成本計量的，相關負債的賬面價值等於繼續涉入被轉移金融資產的賬面價值減去本公司保留的權利(如果本公司因金融資產轉移保留了相關權利)的攤餘成本並加上本公司承擔的義務(如果本公司因金融資產轉移承擔了相關義務)的攤餘成本，相關負債不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。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

2. Impairment of financial instruments (Continued)

- (4) Reduction in financial assets
The Company directly reduces the carrying amount of financial assets when ceasing to reasonably expect that the contractual cash flows of such financial assets may be fully or partially recoverable. Such reduction comprises derecognition of relevant financial assets.

3. Transfer of financial assets

The Company derecognises a financial asset if one of the following conditions is satisfied: (1) the contractual rights to the cash flows from the financial asset expire; or (2) the financial asset has been transferred and substantially all the risks and rewards of ownership of the financial asset is transferred to the transferee; or (3) although the financial asset has been transferred, the Company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset but has not retained control of the financial asset.

If the Company neither transfers nor retains substantially all the risks and rewards of ownership of a financial asset, and it retains control of the financial asset, it recognizes the financial asset to the extent of its continuing involvement in the transferred financial asset and recognises an associated liability. Relevant liabilities are measured using the following methods:

- (1) For transferred financial assets carried at amortised cost, the carrying amount of relevant liabilities is the carrying amount of financial assets transferred with continuing involvement less amortised cost of the Company's retained rights (if the Company retains relevant rights upon transfer of financial assets) with addition of amortised cost of obligations assumed by the Company (if the Company assumes relevant obligations upon transfer of financial assets). Relevant liabilities are not designated as financial liabilities at fair value through profit or loss.

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(續)

- (2) 被轉移金融資產以公允價值計量的，相關負債的賬面價值等於繼續涉入被轉移金融資產的賬面價值減去本公司保留的權利(如果本公司因金融資產轉移保留了相關權利)的公允價值並加上本公司承擔的義務(如果本公司因金融資產轉移承擔了相關義務)的公允價值，該權利和義務的公允價值應為按獨立基礎計量時的公允價值。

金融資產整體轉移滿足終止確認條件的，針對分類為以攤餘成本計量的金融資產與分類為以公允價值計量且其變動計入其他綜合收益的金融資產，將所轉移金融資產的賬面價值及因轉移而收到的對價與原計入其他綜合收益的公允價值變動累計額之和的差額計入當期損益。針對被本公司指定為以公允價值計量且其變動計入其他綜合收益的非交易性權益工具，之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

3. Transfer of financial assets (Continued)

- (2) For financial assets carried at fair value, the carrying amount of relevant financial liabilities is the carrying amount of financial assets transferred with continuing involvement less fair value of the Company's retained rights (if the Company retains relevant rights upon transfer of financial assets) with addition of fair value of obligations assumed by the Company (if the Company assumes relevant obligations upon transfer of financial assets). Accordingly, the fair value of relevant rights and obligations shall be measured on an individual basis.

For a transfer of a financial asset in its entirety that satisfies the derecognition criteria, regarding financial assets classified as carried at amortised cost and fair value through other comprehensive income (FVTOCI), the difference between (1) the carrying amount of the financial asset transferred; and (2) the sum of the consideration received from the transfer and any cumulative gain or loss that has been recognised in other comprehensive income, is recognised in profit or loss. While regarding non-trading equity instruments designated as at FVTOCI, cumulative gains or losses previously recognised in other comprehensive income are transferred and included in retained earnings.

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(續)

金融資產部分轉移滿足終止確認條件的，將轉移前金融資產整體的賬面價值在終止確認部分和繼續確認部分之間按照轉移日各自的相對公允價值進行分攤，並將終止確認部分收到的對價和原計入其他綜合收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與終止確認部分在終止確認日的賬面價值之差額計入當期損益或留存收益。

金融資產整體轉移未滿足終止確認條件的，本公司繼續確認所轉移的金融資產整體，因資產轉移而收到的對價在收到時確認為負債。

4. 金融負債的分類及計量

本公司根據所發行金融工具的合同條款及其所反映的經濟實質而非僅以法律形式，結合金融負債和權益工具的定義，在初始確認時將該金融工具或其組成部分分類為金融負債或權益工具。

金融負債在初始確認時劃分為以公允價值計量且其變動計入當期損益的金融負債和其他金融負債。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

3. Transfer of financial assets (Continued)

If a part of the transferred financial asset qualifies for derecognition, the overall carrying amount of the financial asset prior to transfer is allocated between the part that continues to be recognised and the part that is derecognised, based on the respective fair values of those parts at the date of transfer. The difference between (1) the carrying amount allocated to the part derecognised on the date of derecognition; and (2) the sum of the consideration received for the part derecognised and any cumulative gain or loss allocated to the part derecognised which has been previously recognised in other comprehensive income, is recognised in profit or loss or retained earnings.

For a transfer of a financial asset in its entirety that does not satisfy the derecognition criteria, the Company continues to recognise the transferred financial asset in its entirety. The consideration received from transfer of assets is recognised as a liability upon receipt.

4. Classification and measurement of financial liabilities

Financial instruments issued by the Company are classified into financial liabilities or equity instruments on the basis of the substance of the contractual arrangements and the economic nature not only its legal form, together with the definition of financial liability and equity instruments.

On initial recognition, financial liabilities are classified into financial liabilities 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)

4. 金融負債的分類及計量(續)

- (1) 以公允價值計量且其變動計入當期損益的金融負債
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(含屬於金融負債的衍生工具)和指定為以公允價值計量且其變動計入當期損益的金融負債。

在初始確認時，符合下列條件之一的金融負債可不可撤銷地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：(1)該指定可以消除或明顯減少由於該金融負債的計量基礎不同所導致的相關利得或損失在確認和計量方面不一致的情況；(2)根據正式書面文件載明的企業風險管理或投資策略，以公允價值為基礎對金融負債組合或金融資產和金融負債組合進行管理和業績評價，並在本公司內部以此為基礎向關鍵管理人員報告；(3)符合條件的包含嵌入衍生工具的混合工具交易性金融負債採用公允價值進行後續計量，公允價值變動形成的利得或損失以及與該等金融負債相關的股利或利息支出計入當期損益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

4. Classification and measurement of financial liabilities (Continued)

- (1) Financial liabilities at FVTPL

Financial liabilities at FVTPL consist of financial liabilities held for trading (including derivative instruments of financial liabilities) and those designated as at FVTPL on initial recognition.

On initial recognition, financial liabilities that meet one of the following conditions are irrevocably designated as financial liabilities at fair value through profit or loss: 1) Such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise result from measuring liabilities or recognising the gains or losses on them on different bases; 2) The financial liability forms part of a Company of financial liabilities or a Company of financial assets and financial liabilities, which is managed and its performance is evaluated on a fair value basis, in accordance with the documented risk management or investment strategy, and information about the Companying is reported to key management personnel on that basis; 3) The qualified hybrid financial instrument combines financial liability with embedded derivatives. Held-for-trading financial liabilities are subsequently measured at fair value, and any gains or losses arising from changes in fair value and any dividend or interest income earned on the financial liabilities are recognised in profit or loss.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

4. 金融負債的分類及計量(續)

- (1) 以公允價值計量且其變動計入當期損益的金融負債(續)

被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，該負債由本公司自身信用風險變動引起的公允價值變動應當計入其他綜合收益，且終止確認該負債時，計入其他綜合收益的自身信用風險變動引起的其公允價值累計變動額轉入留存收益。其餘公允價值變動形成的利得或損失以及與該等金融負債相關的股利或利息支出計入當期損益。若按上述方式對該等金融負債的自身信用風險變動的影響進行處理會造成或擴大損益中的會計錯配的，本公司將該金融負債的全部利得或損失(包括企業自身信用風險變動的影響金額)計入當期損益。

- (2) 其他金融負債
除金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債外的其他金融負債分類為以攤餘成本計量的金融負債，按攤餘成本進行後續計量，終止確認或攤銷產生的利得或損失計入當期損益。攤餘成本參見附註三、(十)、1、(1)、①。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

4. Classification and measurement of financial liabilities (Continued)

- (1) Financial liabilities at FVTPL (Continued)

The amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability shall be presented in other comprehensive income, and upon the derecognition of such liability, the accumulated amount of change in fair value that is attributable to changes in the credit risk of that liability, which is recognised in other comprehensive income, is transferred to retained earnings. Other gains or losses arising from changes in fair value and any dividend or interest income earned on the financial liabilities are recognised in profit or loss. If the impact of the change in credit risk of such financial liability dealt with in the above way would create or enlarge an accounting mismatch in profit or loss, the Company shall present all gains or losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.

- (2) Other financial liabilities
The Company shall classify all financial liabilities as subsequently measured at amortised cost, except for financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, and gains or losses arising from derecognition or amortisation are recognised in profit or loss for the period. Please refer to Note III. (X).1. (1).① for information about the amortised cost.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

4. 金融負債的分類及計量(續)

(2) 其他金融負債(續)

本公司與交易對手方修改或重新議定合同，未導致按攤餘成本進行後續計量的金融負債終止確認，但導致合同現金流量發生變化的，本公司重新計算該金融負債的賬面價值，並將相關利得或損失計入當期損益。重新計算的該金融負債的賬面價值，本公司根據將重新議定或修改的合同現金流量按金融負債的原實際利率折現的現值確定。對於修改或重新議定合同所產生的所有成本或費用，本公司調整修改後的金融負債的賬面價值，並在修改後金融負債的剩餘期限內進行攤銷。

5. 金融負債的終止確認

金融負債的現時義務全部或部分已經解除的，終止確認該金融負債或其一部分。本公司(借入方)與借出方之間簽訂協議，以承擔新金融負債方式替換原金融負債，且新金融負債與原金融負債的合同條款實質上不同的，本公司終止確認原金融負債，並同時確認新金融負債。金融負債全部或部分終止確認的，將終止確認部分的賬面價值與支付的對價(包括轉出的非現金資產或承擔的新金融負債)之間的差額，計入當期損益。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

4. Classification and measurement of financial liabilities (Continued)

(2) Other financial liabilities (Continued)

When the contractual cash flows are changed due to the renegotiation or modification of the contract made between the Company and the counterparty and the renegotiation or modification does not result in the derecognition of the financial asset that is subsequently measured at amortised cost, the Company shall recalculate the carrying amount of the financial asset and shall recognise related gains or losses in profit or loss. The carrying amount of the financial asset shall be recalculated as the present value of the renegotiated or modified contractual cash flows that are discounted at the financial liability's original effective interest rate. Any costs or fees incurred adjust the carrying amount of the modified financial liability and are amortised over the remaining term of the modified financial liability.

5. Derecognition of Financial Liabilities

The Company derecognises a financial liability (or part of it) only when the underlying present obligation (or part of it) is discharged. An agreement between the Company (an borrower) and an lender to replace the original financial liability with a new financial liability with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. When the Company derecognises a financial liability or a part of it, it recognises the difference between the carrying amount of the financial liability (or part of the financial liability) derecognised and the consideration paid (including any non-cash assets transferred or new financial liabilities assumed) in profit or loss.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

6. 權益工具

權益工具是指能證明擁有本公司在扣除所有負債後的資產中的剩餘權益的合同。本公司發行(含再融資)、回購、出售或注銷權益工具作為權益的變動處理。本公司不確認權益工具的公允價值變動。與權益性交易相關的交易費用從權益中扣減。

本公司對權益工具持有方的分配作為利潤分配處理，發放的股票股利不影響股東權益總額。

7. 金融資產和金融負債的抵銷

當本公司具有抵銷已確認金融資產和金融負債的法定權利，且該種法定權利是當前可執行的，同時本公司計劃以淨額結算或同時變現該金融資產和清償該金融負債時，金融資產和金融負債以相互抵銷後的金額在資產負債表內列示。除此以外，金融資產和金融負債在資產負債表內分別列示，不予相互抵銷。

8. 衍生金融工具

本公司使用衍生金融工具，例如遠期外匯合同。衍生金融工具初始以衍生交易合同簽訂當日的公允價值進行計量，並以其公允價值進行後續計量。公允價值為正數的衍生金融工具確認為一項資產，公允價值為負數的確認為一項負債。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

6. Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued (including refinanced), repurchased, sold and cancelled by the Company are recognised as changes of equity. Change of fair value of equity instruments is not recognised by the Company. Transaction costs related to equity transactions are deducted from equity.

The Company recognises the distribution to holders of the equity instruments as distribution of profits, and dividends paid do not affect total amount of shareholders equity.

7. Offsetting financial assets and financial liabilities

Where the Company has a legal right that is currently enforceable to set off the recognised financial assets and financial liabilities, and intends either to settle on a net basis, or to realise the financial asset and settle the financial liability simultaneously, a financial asset and a financial liability shall be offset and the net amount is presented in the statement of financial position. Except for the above circumstances, financial assets and financial liabilities shall be presented separately in the statement of financial position and shall not be offset.

8. Derivative finance instrument

The Company used derivative financial instruments, such as forward foreign exchange contracts, to hedge its foreign currency risk. Such derivative financial instruments as initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. Derivative are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

8. 衍生金融工具(續)

除現金流量套期中屬於有效套期的部分計入其他綜合收益並於被套期項目影響損益時轉出計入當期損益之外，衍生工具公允價值變動而產生的利得或損失，直接計入當期損益。

(十一) 存貨

1. 存貨的分類

存貨包括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。

2. 發出存貨的計價方法

存貨中原材料、自制半成品、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。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

8. Derivative finance instrument (Continued)

Any gains or losses arising from changes in fair value of derivatives are taken directly to the statement of profit or loss, except for the effective portion of cash flow hedges, which is recognised in other comprehensive income and later reclassified to profit or loss when the hedged item affects profit or loss.

(XI) Inventories

1. Classification of inventories

Inventories include finished goods or goods held for sale in the ordinary course of business, work in process in the process of production, and materials or suppliers etc. to be consumed in the production process or in the rendering of services.

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.

三、重要會計政策及會計估計(續)

(十一) 存貨(續)

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，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。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；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。
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。

III. Significant accounting policies and estimates (Continued)

(XI) Inventories (Continued)

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. 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.
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.

三、重要會計政策及會計估計(續)

(十二)劃分為持有待售的非流動資產或處置組

1. 持有待售的非流動資產或處置組的分類

公司將同時滿足下列條件的非流動資產或處置組劃分為持有待售類別：(1)根據類似交易中出售此類資產或處置組的慣例，在當前狀況下即可立即出售；(2)出售極可能發生，即公司已經就出售計劃作出決議且獲得確定的購買承諾，預計出售將在一年內完成。

公司專為轉售而取得的非流動資產或處置組，在取得日滿足「預計出售將在一年內完成」的條件，且短期(通常為3個月)內很可能滿足持有待售類別的其他劃分條件的，在取得日將其劃分為持有待售類別。

因公司無法控制的下列原因之一，導致非關聯方之間的交易未能在一年內完成，且公司仍然承諾出售非流動資產或處置組的，繼續將非流動資產或處置組劃分為持有待售類別：(1)買方或其他方意外設定導致出售延期的條件，公司針對這些條件已經及時採取行動，且預計能夠自設定導致出售延期的條件起一年內順利化解延期因素；(2)因發生罕見情況，導致持有待售的非流動資產或處置組未能在一年內完成出售，公司在最初一年內已經針對這些新情況採取必要措施且重新滿足了持有待售類別的劃分條件。

III. Significant accounting policies and estimates (Continued)

(XII) Non-current assets or disposal groups classified as held for sale

1. Classification of non-current assets or disposal groups as held for sale

Non-current assets or disposal groups are accounted for as held for sale when the following conditions are all met: a. the asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets or disposal groups; b. its sales must be highly probable, i.e., the Company has made a decision on the sale plan and has obtained a firm purchase commitment, and the sale is expected to be completed within one year.

When the Company acquires a non-current asset or disposal group with a view to resale, it shall classify the non-current asset or disposal group as held for sale at the acquisition date only if the requirement of "expected to be completed within one year" is met at that date and it is highly probable that other criteria for held for sale will be met within a short period (usually within three months).

An asset or a disposal group is still accounted for as held for sale when the Company remains committed to its plan to sell the asset or disposal group in the circumstance that non-related party transactions fail to be completed within one year due to one of the following reasons: a. a buyer or others unexpectedly set conditions that will extend the sale period, while the Company has taken timely actions to respond to the conditions and expects a favorable resolution of the delaying factors within one year since the setting; (2) a non-current asset or disposal group classified as held for sale fails to be sold within one year due to rare cases, and the Company has taken action necessary to respond to the circumstances during the initial one-year period and the criteria for held for sale are met.

三、重要會計政策及會計估計(續)

(十二)劃分為持有待售的非流動資產或處置組(續)

2. 持有待售的非流動資產或處置組的計量

- (1) 初始計量和後續計量
初始計量和在資產負債表日重新計量持有待售的非流動資產或處置組時，其賬面價值高於公允價值減去出售費用後的淨額的，將賬面價值減記至公允價值減去出售費用後的淨額，減記的金額確認為資產減值損失，計入當期損益，同時計提持有待售資產減值準備。

對於取得日劃分為持有待售類別的非流動資產或處置組，在初始計量時比較假定其不劃分為持有待售類別情況下的初始計量金額和公允價值減去出售費用後的淨額，以兩者孰低計量。除企業合併中取得的非流動資產或處置組外，由非流動資產或處置組以公允價值減去出售費用後的淨額作為初始計量金額而產生的差額，計入當期損益。

III. Significant accounting policies and estimates (Continued)

(XII) Non-current assets or disposal groups classified as held for sale (Continued)

2. Measurement of non-current assets or disposal groups as held for sale

- (1) Initial measurement and remeasurement
For initial measurement and remeasurement as at the balance sheet date of a non-current asset or disposal group as held for sale, where the carrying amount is higher than the fair value less costs to sell, the carrying amount is written down to the fair value less costs to sell, and the write-down is recognized in profit or loss as assets impairment loss, meanwhile, provision for impairment of assets as held for sale shall be made.

For a non-current asset or disposal group classified as held for sale at the acquisition date, the asset or disposal group is measured on initial recognition at the lower of its initial measurement amount had it not been so classified and fair value less costs to sell. Apart from the non-current asset or disposal group acquired through business combination, the difference arising from the initial recognition of a non-current asset or disposal group at the fair value less costs to sell shall be included into profit or loss.

三、重要會計政策及會計估計(續)

(十二)劃分為持有待售的非流動資產或處置組(續)

2. 持有待售的非流動資產或處置組的計量(續)

(1) 初始計量和後續計量(續)

對於持有待售的處置組確認的資產減值損失金額，先抵減處置組中商譽的賬面價值，再根據處置組中的各項非流動資產賬面價值所佔比重，按比例抵減其賬面價值。

持有待售的非流動資產或處置組中的非流動資產不計提折舊或攤銷，持有待售的處置組中負債的利息和其他費用繼續予以確認。

(2) 資產減值損失轉回的會計處理

後續資產負債表日持有待售的非流動資產公允價值減去出售費用後的淨額增加的，以前減記的金額予以恢復，並在劃分為持有待售類別後確認的資產減值損失金額內轉回，轉回金額計入當期損益。劃分為持有待售類別前確認的資產減值損失不轉回。

III. Significant accounting policies and estimates (Continued)

(XII) Non-current assets or disposal groups classified as held for sale (Continued)

2. Measurement of non-current assets or disposal groups as held for sale (Continued)

(1) Initial measurement and remeasurement (Continued)

The assets impairment loss recognized for a disposal group as held for sale shall reduce the carrying amount of goodwill in the disposal group first, and then reduce its carrying amount based on the proportion of each non-current assets' carrying amount in the disposal group.

No provision for depreciation or amortization shall be made on non-current assets as held for sale or non-current assets in disposal groups as held for sale, while interest and other expenses attributable to the liabilities of a disposal group as held for sale shall continue to be recognized.

(2) Reversal of assets impairment loss

When there is a subsequent increase in fair value less costs to sell of a non-current asset as held for sale at the balance sheet date, the write-down shall be recovered, and shall be reversed not in excess of the impairment loss that has been recognized after the non-current asset was classified as held for sale. The reversal shall be included into profit or loss. Assets impairment loss that has been recognized before the classification is not reserved.

三、重要會計政策及會計估計(續)

(十二)劃分為持有待售的非流動資產或處置組(續)

2. 持有待售的非流動資產或處置組的計量(續)

(2) 資產減值損失轉回的會計處理(續)

後續資產負債表日持有待售的處置組公允價值減去出售費用後的淨額增加的，以前減記的金額予以恢復，並在劃分為持有待售類別後非流動資產確認的資產減值損失金額內轉回，轉回金額計入當期損益。已抵減的商譽賬面價值，以及非流動資產在劃分為持有待售類別前確認的資產減值損失不轉回。

持有待售的處置組確認的資產減值損失後續轉回金額，根據處置組中除商譽外各項非流動資產賬面價值所佔比重，按比例增加其賬面價值。

III. Significant accounting policies and estimates (Continued)

(XII) Non-current assets or disposal groups classified as held for sale (Continued)

2. Measurement of non-current assets or disposal groups as held for sale (Continued)

(2) Reversal of assets impairment loss (Continued)

When there is a subsequent increase in fair value less costs to sell of a disposal group as held for sale at the balance sheet date, the write-down shall be recovered, and shall be reversed not in excess of the non-current assets impairment loss that has been recognized after the disposal group was classified as held for sale. The reversal shall be included into profit or loss. The reduced carrying amount of goodwill and non-current assets impairment loss that has been recognized before the classification is not reserved.

The subsequent reversal of the impairment loss that has been recognized in a disposal group as held for sale, the carrying amount is increased based on the proportion of carrying amount of each non-current assets (excluding goodwill) in the disposal group.

三、重要會計政策及會計估計(續)

(十二)劃分為持有待售的非流動資產或處置組(續)

2. 持有待售的非流動資產或處置組的計量(續)

- (3) 不再繼續劃分為持有待售類別以及終止確認的會計處理

非流動資產或處置組因不再滿足持有待售類別的劃分條件而不再繼續劃分為持有待售類別或非流動資產從持有待售的處置組中移除時，按照以下兩者孰低計量：1)劃分為持有待售類別前的賬面價值，按照假定不劃分為持有待售類別情況下本應確認的折舊、攤銷或減值等進行調整後的金額；2)可收回金額。

終止確認持有待售的非流動資產或處置組時，將尚未確認的利得或損失計入當期損益。

III. Significant accounting policies and estimates (Continued)

(XII) Non-current assets or disposal groups classified as held for sale (Continued)

2. Measurement of non-current assets or disposal groups as held for sale (Continued)

- (3) Non-current asset or disposal group that is no longer classified as held for sale and derecognized

A non-current asset or disposal group that does not meet criteria for held for sale and no longer classified as held for sale, or a non-current asset that removed from a disposal group as held for sale shall be measured at the lower of: a. its carrying amount before it was classified as held for sale, adjusted for any depreciation, Amortization or impairment that would have been recognized had it not been classified as held for sale; and b. its recoverable amount.

When a non-current asset or disposal group classified as held for sale is derecognized, unrecognized gains or losses shall be included into profit or loss.

三、重要會計政策及會計估計(續)

(十三) 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)

(XIII) 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)

(十三)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)

(XIII) 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)

(十三)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)

(XIII) 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)

(十三)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)

(XIII) 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)

(十三)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，確認為可供出售金融資產，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)

(XIII) 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)

(十三)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) (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)

(XIII) 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) (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)

(十三)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，在喪失控制權時一併轉入喪失控制權當期的損益。

(十四)投資性房地產

1. 投資性房地產包括已出租的土地使用權、持有並準備增值後轉讓的土地使用權和已出租的建築物。
2. 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)

(XIII) 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.

(XIV) Investment property

1. Investment property includes land use right of rent-out property and of property held for capital appreciation and 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)

(十五) 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**

III. Significant accounting policies and estimates (Continued)

(XV) 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**

類別	折舊方法	折舊年限(年)	殘值率(%)	年折舊率(%)
Categories	Depreciation method ¹	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 method			
機器設備	年限平均法	5-18	3	5.39-19.40
Machinery	Straight-line method			
運輸工具	年限平均法	4-6	3	16.17-24.25
Transport facilities	Straight-line method			
其他設備	年限平均法	4-15	3	6.47-24.25
Other equipment	Straight-line method			

三、重要會計政策及會計估計(續)

(十六) 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。

(十七) 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)

(XVI) 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.

(XVII) 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)

(十七) 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)

(XVII) 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)

(十七) 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)

(XVII) 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)

(十八)無形資產

1. 無形資產包括土地使用權、特許權等，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 right	10-15
其他	Others	10-15

使用壽命不確定的無形資產不攤銷，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)

(XVIII) Intangible assets

1. Intangible asset includes land use right, patent right and non-patented technology etc. The initial measurement of intangible asset is based its cost.
2. For intangible assets with finite useful lives, its amortization amount is amortized within its useful lives systematically and reasonably, 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 assets with indefinite useful life are not amortized, but their 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)

(十八)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)完成該無形資產以使其能夠使用或出售在技術上具有可行性；(2)具有完成該無形資產並使用或出售的意圖；(3)無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能證明其有用性；(4)有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；(5)歸屬於該無形資產開發階段的支出能夠可靠地計量。

公司劃分內部研究開發項目研究階段支出和開發階段支出的具體標準：

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)

(XVIII) 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:

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)

(十九) 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) 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)

(XIX) 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, 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.

(XX) 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)

(二十一) 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)

(XXI) 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)

(二十一) 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)

(XXI) 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)

(二十一) 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)

(XXI) 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: a. when the Company cannot unilaterally withdraw the offer of termination benefits because of an employment termination plan or a curtailment proposal; or b. 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)

(二十一) 預計負債

1. 因對外提供擔保、訴訟事項、產品質量保證、虧損合同等或有事項形成的義務成為公司承擔的現時義務，履行該義務很可能導致經濟利益流出公司，且該義務的金額能夠可靠的計量時，公司將該項義務確認為預計負債。
2. 公司按照履行相關現時義務所需支出的最佳估計數對預計負債進行初始計量，並在資產負債表日對預計負債的賬面價值進行覆核。

(二十三) 收入

本公司在履行了合同中的履約義務，即在客戶取得相關商品或服務控制權時，按照分攤至該項履約義務的交易價格確認收入。履約義務，是指合同中本公司向客戶轉讓可明確區分商品或服務的承諾。交易價格，是指本公司因向客戶轉讓商品或服務而預期有權收取的對價金額，但不包含代第三方收取的款項以及本公司預期將退還給客戶的款項。

III. Significant accounting policies and estimates (Continued)

(XXII) Provisions

1. Provisions are recognized when fulfilling the present obligations arising from contingencies such as providing guarantee for other parties, litigation, products quality guarantee, onerous contract, etc., may cause the outflow of the economic benefit and such obligations can be reliably measured.
2. The initial measurement of provisions is based on the best estimated expenditures required in fulfilling the present obligations, and its carrying amount is reviewed at the balance sheet date.

(XXIII) Revenue

The Company recognises revenue based on the transaction price allocated to such performance obligation when a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer. A performance obligation represents the commitment that a good and service that is distinct shall be transferred by the Company to the customer. Transaction price refers to the consideration that the Company is expected to charge due to the transfer of goods or services to the customer, but it does not include payments received on behalf of third parties and amounts that the Company expects to return to the customer.

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

合同中包含兩項或多項履約義務的，本公司在合同開始日，按照各單項履約義務所承諾商品或服務的單獨售價的相對比例，將交易價格分攤至各單項履約義務。但在有確鑿證據表明合同折扣或可變對價僅與合同中一項或多項(而非全部)履約義務相關的，本公司將該合同折扣或可變對價分攤至相關一項或多項履約義務。單獨售價，是指本公司向客戶單獨銷售商品或服務的價格。單獨售價無法直接觀察的，本公司綜合考慮能夠合理取得的全部相關信息，並最大限度地採用可觀察的輸入值估計單獨售價。

滿足下列條件之一的，屬於在某一時間段內履行的履約義務，本公司按照履約進度，在一段時間內確認收入：(1) 客戶在本公司履約的同時即取得並消耗所帶來的經濟利益；(2) 客戶能夠控制本公司履約過程中在建的商品；(3) 本公司履約過程中所產出的商品具有不可替代用途，且本公司在整個合同期間內有權就累計至今已完成的履約部分收取款項。否則，本公司在客戶取得相關商品或服務控制權的時點確認收入。

本公司採用投入法確定履約進度，即根據本公司為履行履約義務的投入確定履約進度。當履約進度不能合理確定時，已經發生的成本預計能夠得到補償的，本公司按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。

III. Significant accounting policies and estimates (Continued)

(XXIII) Revenue (Continued)

If there are two or more of performance obligations included in the contract, at the contract inception, the Company allocates the transaction price to each single performance obligation based on the proportion of stand-alone selling price of goods or services promised in single performance obligation. However, if there is conclusive evidence indicating that the contract discount or variable consideration is only relative with one or more (not the whole) performance obligations in the contract, the Company will allocate the contract discount or variable consideration to relative one or more performance obligation. Stand-alone selling price refers to the price of single sales of goods or services. The stand-alone selling price cannot be observed directly, the Company estimates the stand-alone selling price through comprehensive consideration of all reasonably acquired relative information and maximum use of observable inputs.

It is a performance obligation satisfied during a period of time if one of the following conditions is met: (i) the customer obtains and consumes economic benefits at the same time of the Company's performance; (ii) the customer is able to control goods in progress during the Company's performance; (iii) goods generated during the Company's performance have irreplaceable utilization, and the Company is entitled to collect amounts of cumulative performance part which have been done up to now. Otherwise, the Company will recognise revenue at the point in time when the customer obtains control over relative goods or services.

The Company adopts the input method to determine performance schedules, namely according to the Company's input into the performance of contractual obligations. When the performance schedule can not be reasonably determined, for incurred costs expected to be made up, the Company recognises income according to the amount of incurred costs until the performance schedule can be reasonably determined.

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

1. 附有質量保證條款的銷售

對於附有質量保證條款的銷售，如果該質量保證在向客戶保證所銷售商品或服務符合既定標準之外提供了一項單獨的服務，該質量保證構成單項履約義務。否則，本公司按照《企業會計準則第13號—或有事項》規定對質量保證責任進行會計處理。

2. 主要責任人與代理人

本公司根據在向客戶轉讓商品或服務前是否擁有對該商品或服務的控制權，來判斷從事交易時本公司的身份是主要責任人還是代理人。本公司在向客戶轉讓商品或服務前能夠控制該商品或服務的，本公司為主要責任人，按照已收或應收對價總額確認收入；否則，本公司為代理人，按照預期有權收取的佣金或手續費的金額確認收入，該金額按照已收或應收對價總額扣除應支付給其他相關方的價款後的淨額確定。

III. Significant accounting policies and estimates (Continued)

(XXIII) Revenue (Continued)

1. Sales with quality assurance terms attached

For sales with quality assurance terms, if the quality assurance provides a separate service to the customer other than ensuring that the goods or services sold meet the established standards, the quality assurance constitutes a single performance obligation. Otherwise, the Company will account for the quality assurance responsibility in accordance with the "Accounting Standards for Business Enterprises No. 13 — Contingencies".

2. Principal and agent

The Company determines whether it is a principal or an agent at the time of the transaction based on whether it owns the "control" of the goods or services before the transfer of such goods or services to the customer. The Company is a principal if it controls the specified good or service before that good or service is transferred to a customer, and the revenue shall be recognised based on the total consideration received or receivable; otherwise, the Company is an agent, and the revenue shall be recognised based on the amount of commission or handling fee that is expected to be charged, and such amount is determined based on the net amount of the total consideration received or receivable after deducting the prices payable to other related parties or according to the established commission amount or proportion.

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

3. 客戶未行使的合同權利

本公司向客戶預收銷售商品或服務款項的，首先將該款項確認為負債，待履行了相關履約義務時再轉為收入。當本公司預收款項無需退回，且客戶可能會放棄其全部或部分合同權利時，本公司預期將有權獲得與客戶所放棄的合同權利相關的金額的，按照客戶行使合同權利的模式按比例將上述金額確認為收入；否則，本公司只有在客戶要求履行剩餘履約義務的可能性極低時，才將上述負債的相關餘額轉為收入。

4. 履行合同的成本

本公司為履行合同發生的成本，不屬於除收入準則外的其他企業會計準則範圍且同時滿足下列條件的，確認為一項資產：(1)該成本與一份當前或預期取得的合同直接相關；(2)該成本增加了本公司未來用於履行履約義務的資源；(3)該成本預期能夠收回。

上述與合同成本有關的資產採用與該資產相關的商品或服務收入確認相同的基礎進行攤銷，計入當期損益。

III. Significant accounting policies and estimates (Continued)

(XXIII) Revenue (Continued)

3. Customer's contract right failed to exercise

When the Company collects amounts of sold goods or services in advance from the customer, the Company will firstly recognise the amounts as a liability and then transfer to revenue until satisfying relevant performance obligations. When the advances from customers is non-refundable and the customer may give up all or part of contract right, and the Company is expected to be entitled to obtain amounts associated with contract rights given up by the customer, the above amounts shall be proportionally recognised as revenue in accordance with the model of exercising contract rights by the customer; otherwise, the Company will transfer the relevant balance of the above liability to revenue only when the probability is extremely low for the customer to satisfy remaining performance obligations.

4. Costs to fulfill a contract

If the costs incurred in fulfilling a contract are not within the scope of other standard other than standards on revenue, the Company shall recognised an asset from the costs incurred to fulfill a contract only if those costs meet all of the following criteria: (1) the costs relate directly to a contract or to an anticipated contract that the Company can specifically identify; (2) the costs generate or enhance resources of the entity that will be used in satisfying performance obligations in the future; and (3) the costs are expected to be recovered.

The asset mentioned above shall be amortised on a basis that is consistent with the transfer to the customer of the goods or services to which the asset relates and recognised in profit or loss for the period.

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

4. 履行合同的成本(續)

上述與合同成本有關的資產，其賬面價值高於下列兩項的差額的，超出部分計提減值準備，並確認為資產減值損失：(1) 本公司因轉讓與該資產相關的商品或服務預期能夠取得的剩餘對價；(2) 為轉讓該相關商品或服務估計將要發生的成本。

計提減值準備後，如果以前期間減值的因素發生變化，使得上述兩項差額高於該資產賬面價值的，轉回原已計提的資產減值準備，並計入當期損益，但轉回後的資產賬面價值不超過假定不計提減值準備情況下該資產在轉回日的賬面價值。

合同資產，是指本公司已向客戶轉讓商品或服務而有權收取對價的權利，且該權利取決於時間流逝之外的其他因素。有關合同資產減值的會計政策，具體參見附註三、(十)。本公司擁有的無條件(即，僅取決於時間流逝)向客戶收取對價的權利作為應收款項單獨列示。

合同負債，是指本公司已收或應收客戶對價而應向客戶轉讓商品或服務的義務。

III. Significant accounting policies and estimates (Continued)

(XXIII) Revenue (Continued)

4. Costs to fulfill a contract (Continued)

The Company shall recognised an impairment loss to the extent that the carrying amount of an asset exceeds: (1) the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates; less (2) the estimated costs that relate to providing those goods or services.

The Company shall, after the impairment has been provided, recognised in profit or loss a reversal of some or all of an impairment loss previously recognised when the impairment conditions no longer exist or have improved. The increased carrying amount of the asset shall not exceed the carrying amount that would have been determined if no impairment loss had been recognised previously.

Contract asset refers to the Company's right to consideration in exchange for goods or services that the Company has transferred to a customer when that right is conditioned on something other than the passage of time. Accounting policies relating to contract asset are specified in Note III, (X). The Company's unconditional (i.e., depending on the passage of time only) right to receive consideration from the customer is separately presented as receivables.

Contract liabilities refers to the Company's obligation to transfer goods or services to a customer for which the Company has received consideration from the customer.

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

5. 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、電纜套管及相關產品。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)

5. 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。與資產相關的政府補助確認為遞延收益的，在相關資產使用壽命內按照合理、系統的方法分期計入損益。按照名義金額計量的政府補助，直接計入當期損益。相關資產在使用壽命結束前被出售、轉讓、報廢或發生毀損的，將尚未分配的相關遞延收益餘額轉入資產處置當期的損益。

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。對於同時包含與資產相關部分和與收益相關部分的政府補助，難以區分與資產相關或與收益相關的，整體歸類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，計入當期損益或沖減相關成本；用於補償已發生的相關成本費用或損失的，直接計入當期損益或沖減相關成本。

3. 與公司日常經營活動相關的政府補助，按照經濟業務實質，計入其他收益或沖減相關成本費用。與公司日常活動無關的政府補助，計入營業外收支。

III. Significant accounting policies and estimates (Continued)

(XXIV) Government grants

1. 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 included in profit or loss on a systematic basis over the useful lives of the relevant assets, and included in profit or loss. Those measured at notional amount is directly included into profit or loss. For assets sold, transferred, disposed or damaged within the useful lives, balance of unamortized deferred income is transferred into profit or loss of the year in which the disposal occurred.

2. Government grants related to income

Government grants related to income are government grants other than those related to assets. For government grants that contain both parts related to assets and parts related to income, in which those two parts are blurred and thus collectively classified as government grants related to income. 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 or offset relevant cost 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 or directly offset relevant cost.

3. Government grants related to the ordinary course of business shall be included into other income or offset relevant cost based on business nature, while those not related to the ordinary course of business shall be included into non-operating revenue or expenditures.

三、重要會計政策及會計估計(續)

(二十五) 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；及
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

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 as 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 that:

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

三、重要會計政策及會計估計(續)

(二十八) 重大會計判斷和估計

編製財務報表時，本公司需要運用估計和假設，這些估計和假設會對會計政策的應用及資產、負債、收入及費用的金額產生影響。實際情況可能與這些估計不同。本公司對估計涉及的關鍵假設和不確定因素的判斷進行持續評估。會計估計變更的影響在變更當期和未來期間予以確認。

主要估計金額的不確定因素如下：

1. 遞延所得稅資產的確認

如本財務報表附註三之遞延所得稅資產、遞延所得稅負債所述，本公司根據資產、負債的賬面價值與其計稅基礎之間的可抵扣暫時性差異（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。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。

III. Significant accounting policies and estimates (Continued)

(XXVIII) Other significant accounting policies and estimates

In the course of preparing financial statements, the Company has used estimates and assumptions, which may have effects on the application of accounting policies and amount of assets, liabilities, revenue and expenses. Concerning the discrepancy in practice, the Company performs ongoing assessment on key assumptions and key sources of estimation uncertainty. Effects arising from changes in accounting estimates are recognized at the period when such change occurs and subsequent period onwards.

Key sources of estimation uncertainty are:

1. Recognition of deferred tax assets

As stated in deferred tax assets/liabilities under section III, deferred tax assets are recognized based on the deductible temporary difference (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) between the carrying amount and the tax base of assets or liabilities and the applicable tax rate at the time when such asset is collected or such liability is liquidated. 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.

三、重要會計政策及會計估計(續)

(二十八) 重大會計判斷和估計(續)

2. 壞賬準備

如本財務報表附註三之應收款項所述，本公司對於單項金額重大並單項計提壞賬準備的應收款項，單獨進行減值測試，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；對於單項金額雖不重大但信用風險較大的應收款項組合，根據應收款項組合結構及類似信用風險特徵(債務人根據合同條款償還欠款的能力)，按歷史款項損失情況及債務人經濟狀況預計可能存在的損失情況，按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；對於單項金額雖不重大但單項計提壞賬準備的應收款項，單獨進行減值測試，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)

(XXVIII) Other significant accounting policies and estimates (Continued)

2. Provision for bad debts

As stated in receivables under section III, the Company performs individual impairment test on receivables of individually significant amount and with provision made on an individual basis, and provision for bad debts is made on the difference between the present value of future cash flow and the carrying amount. For receivable portfolios of individually insignificant amount but with critical credit risk, provision for bad debt is made based on the portfolio structure and similar credit risk features (debtor's ability to pay debt based on contractual terms) and estimated loss by considering historic losses and debtor's economic conditions at the difference between the present value of future cash flow and the carrying amount. For receivables of individually insignificant amount but with provision made on an individual basis, individual impairment test is performed and 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)

(二十八) 重大會計判斷和估計(續)

3. 存貨跌價準備

如本財務報表附註五之存貨所述，本公司在資產負債表日，對存貨採用成本與可變現淨值孰低計量，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。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；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。

4. 長期資產減值

如本財務報表附註三之部分長期資產減值所述，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。商譽結合於其相關的資產組或者資產組組合進行減值測試。可收回金額的計量結果表明，該等長期資產的可收回金額低於其賬面價值的，將資產的賬面價值減記至可收回金額，減記的金額確認為資產減值損失，計入當期損益，同時計提相應的資產減值準備。

III. Significant accounting policies and estimates (Continued)

(XXVIII) Other significant accounting policies and estimates (Continued)

3. Provision for inventory write-down

As stated in inventories under section III, at the balance sheet date, inventories are measured at the lower of cost or net realizable value; provision for inventory write-down is made on the difference between the cost and the net realizable value. 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.

4. Impairment of non-current assets

As stated in impairment of part of non-current assets under section III, for non-current assets such as long-term equity investments, investment property at cost model, fixed assets, construction in progress, 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 group of assets. When the measurement result indicates that the recoverable amount of such non-current assets is lower than their carrying amount, the carrying amount is reduced to the recoverable amount, and the difference is recognized as assets impairment loss through profit or loss, and provision for impairment loss of assets is made accordingly.

三、重要會計政策及會計估計(續)

(二十九) 重要會計政策和會計估計變更

1. 重要會計政策變更

(1) 企業會計準則變化引起的會計政策變更

1) 會計政策變更的內容和原因

本公司根據《財政部關於修訂印發2018年度一般企業財務報表格式的通知》(財會〔2018〕15號)和企業會計準則的要求編製2018年1-6月財務報表，此項會計政策變更採用追溯調整法。

2) 2017年末及2017年1-6月財務報表受重要影響的報表項目和金額

III. Significant accounting policies and estimates (Continued)

(XXIX) Significant changes in accounting policies and estimates

1. Significant changes in accounting policies

(1) Changes in accounting policies arose from changes in CASBEs

1) Contents and reasons of changes in accounting policies.

The Company prepared the financial statements for the semi-annual ended 30 June 2018 in accordance with "Notice of the Ministry of Finance on Revising and Issuing Financial Statement Templates for General Enterprises in 2018" (numbered Cai Kuai [2018] 15) and requirements of CASBE. These changes are applicable to retrospective application method.

2) Report items and amounts of financial statement that are significantly affected for the year ended 2017 and the semi-annual ended 30 June 2017.

三、重要會計政策及會計估計(續)

(二十九) 重要會計政策和會計估計變更(續)

1. 重要會計政策變更(續)

- (1) 企業會計準則變化引起的會計政策變更(續)
- 2) (續)

III. Significant accounting policies and estimates (Continued)

(XXIX) Significant changes in accounting policies and estimates (Continued)

1. Significant changes in accounting policies (Continued)

- (1) Changes in accounting policies arose from changes in CASBEs (Continued)
- 2) (Continued)

原列報表項目及金額		新列報表項目及金額	
Items and amounts of original presentation		Items and amounts of new presentation	
應收票據		應收票據及應收賬款	
Notes receivable	98,266,619.18	Notes receivable and Accounts receivable	221,134,776.61
應收賬款			
Accounts receivable	122,868,157.43		
在建工程		在建工程	
Construction in progress	2,149,526.26	Construction in progress	20,268,614.42
工程物資			
Construction materials	18,119,088.16		
管理費用		管理費用	
Administrative expenses		Administrative expenses	42,454,394.05
		研發費用	
	45,453,621.05	Research and development expenses	2,999,227.00
		資產處置收益	
		Gains on assets disposal	-25,226.63
營業外收入		營業外收入	
Non-operating revenue	99,178.83	Non-operating revenue	93,413.01
營業外支出		營業外支出	
Non-operating expenditures	199,247.71	Non-operating expenditures	168,255.26
可供出售金融資產公允價值 變動損益		其他權益工具投資公允價值變動	
Profit or loss from changes in fair value of available-for-sale financial assets	-1,997,532.30	Changes in fair value of investment in other equity instruments	-1,997,532.30

三、重要會計政策及會計估計(續)

(二十九) 重要會計政策和會計估計變更(續)

1. 重要會計政策變更(續)

- (2) 其他會計政策變更
除應用新修訂及經修訂中國企業會計準則(「企業會計準則」)導致的會計政策變動外，截至2018年6月30日合併報表使用的會計政策及計算方法與編製本集團截至2017年12月31日止年度財務報表相同。

應用新修訂及經修訂企業會計準則：

於當前中期過渡期間，本集團已首次應用以下於2018年1月1日當日或之後的年度期間強制生效的新修訂及經修訂企業會計準則，以編製本集團未經審計的合併報表：

企業會計準則第22號	金融工具確 認和計量
企業會計準則第23號	金融資產 轉移
企業會計準則第37號	金融工具 列報
企業會計準則第14號	收入

III. Significant accounting policies and estimates (Continued)

(XXIX) Significant changes in accounting policies and estimates (Continued)

1. Significant changes in accounting policies (Continued)

- (2) Other changes in accounting policies.
Apart from the changes in accounting policies resulting from the application of new and revised China accounting standards for business enterprises (the "Accounting Standards"), the accounting policies and calculation methods used in the consolidated statements as of 30 June 2018 were the same as those used in the preparation of the Group's financial statements for the year ended 31 December 2017.

Application of the new and revised accounting standards:

During the current interim transition period, in order to prepare the unaudited consolidated statements of the Group, the Group has applied for the first time the following new and revised Accounting Standards which were mandatory effective for annual periods beginning on or after 1 January 2018:

CASBE No.22	Recognition and measurement of financial instruments
CASBE No.23	Transfer of financial assets
CASBE No.37	Presentation of financial instruments
CASBE No.14	Revenue

三、重要會計政策及會計估計(續)

(二十九) 重要會計政策和會計估計變更(續)

1. 重要會計政策變更(續)

(2) 其他會計政策變更(續)

新修訂及經修訂企業會計準則已根據各自標準及修訂的相關過度條文應用，導致下述會計政策、列報金額／或披露變動。

自可供出售金融資產分類至指定為以公允價值計量且其變動計入其他綜合收益的金融資產。

本集團選擇將先前分類為可供出售金融資產指定為以公允價值計量且其變動計入其他綜合收益的金融資產。於首次應用企業會計準則第22號之日，人民幣4,215,948.00元已從可供出售金融資產重新分類至指定為公允價值計量且其變動計入其他綜合收益的金融資產。與先前以公允價值列報之該投資相關的公允價值收益2,979,042.34元繼續於權益中列報。

III. Significant accounting policies and estimates (Continued)

(XXIX) Significant changes in accounting policies and estimates (Continued)

1. Significant changes in accounting policies (Continued)

(2) Other changes in accounting policies. (Continued)

The application of the new and revised Accounting Standards under the relevant standard and revised transitional provisions has resulted in the following changes in accounting policies, presentation amounts and disclosures.

Financial assets were classified from available-for-sale into financial assets designated as at fair value through other comprehensive income.

The Group chose to reclassify the financial assets previously classified as available-for-sale into financial assets designated as at fair value through other comprehensive income. Financial assets amounted to RMB4,215,948.00 have been reclassified from available-for-sale into financial assets designated as at fair value through other comprehensive income on the date for the application of CASBE No. 22 for the first time. Gains on fair value of RMB2,979,042.34 associated with those investments previously carried at fair value were still presented as rights and interests.

三、重要會計政策及會計估計(續)

(二十九) 重要會計政策和會計估計變更(續)

1. 重要會計政策變更(續)
- (2) 其他會計政策變更(續)

III. Significant accounting policies and estimates (Continued)

(XXIX) Significant changes in accounting policies and estimates (Continued)

1. Significant changes in accounting policies (Continued)
- (2) Other changes in accounting policies. (Continued)

	可供出售 金融資產 Available- for-sale financial assets	以公允價值 計量且其變動 計入其他 綜合收益 Financial assets at fair value through other comprehensive income
2017年12月31日期末金額 Closing balance on December 31 2017	4,215,948.00	
首次應用企業會計準則第22號之影響： Effect of initial application of CASBE No.22:		
從可供出售金融資產重新分類為以公允價值計量且 其變動計入其他綜合收益 Available-for-sale financial assets reclassified as financial assets at fair value through other comprehensive income	-4,215,948.00	4,215,948.00
2018年1月1日期初金額 Opening balance on 1 January 2018		4,215,948.00

除上文所述外，於中期期間應用新修訂的企業會計準則對合併報表內列報的金額或所載的披露無造成重大影響。

Except as mentioned above, the application of the amended accounting standards had no significant impact on the amounts reported in the consolidated statement and the reported disclosure during the interim period.

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
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% 或 16% 註
房產稅 Housing property tax	從價計徵的，按房產原值一次減除 30% 後餘值的 1.2% 計繳；從租計徵的，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%
城市維護建設稅 Urban maintenance and construction tax	應繳流轉稅稅額 Turnover tax payable	7%
教育費附加 Education surcharge	應繳流轉稅稅額 Turnover tax payable	3%
地方教育附加 Local education surcharge	應繳流轉稅稅額 Turnover tax payable	2%
企業所得稅 Enterprise income tax	應納稅所得額 Taxable income	15%, 25%
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/平方米、 8 元/平方米 RMB6/m ² , RMB8/m ²

註：根據財政部及國家稅務總局發布的財稅[2018] 32 號文，自 2018 年 5 月 1 日起，納稅人發生增值稅應稅銷售行為，原適用 17% 和 11% 稅率的，稅率分別調整為 16% 和 10%。

Note: Pursuant to the document of Ministry of Finance and State Taxation Administration (Caishui [2018] No. 32), taxpayers who have VAT taxable sales activities adjust the VAT rate from the previously applicable 17% and 11% to 16% and 10% from May 1 2018.

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%
成都普天新材料有限公司 Chengdu PUTIAN New Materials Co., Ltd.	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(2015年至—2017年)。2018年本公司按照15%的稅率預交所得稅。

根據《高新技術企業認定管理辦法》(國科發火[2008]172號)、《高新技術企業認定管理工作指引》(國科發火[2008]362號)及四川省高新技術企業認定管理小組文件川高企認[2014]6號文的有關規定，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(2017年—2019年)。

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. The company pays income tax in advance at 15% tax rate in 2018.

Pursuant to the Administrative Measures for the Determination of High and New Tech Enterprises (No. 172 [2008] of the Ministry of Science and Technology), Guidelines for the Determination of High and New Tech Enterprises (No. 362 [2008] of the Ministry of Science and Technology) and High-tech Enterprises Recognition Committee of Sichuan Province (Chuangaoqiren [2014] No.6), the Company's subsidiaries, namely, 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 2017 to 2019.

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2018年1月1日財務報表數，期末數指2018年6月30日財務報表數，本期指2018年1月1日至2018年6月30日，上年同期指2017年1月1日至2017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	27,917.33	38,363.08
銀行存款	Cash in bank	470,821,428.56	500,500,027.48
其他貨幣資金	Other cash and bank balances	2,338,906.07	2,201,588.64
合計	Total	473,188,251.96	502,739,979.20

(2) 其他說明

期末，其他貨幣資金2,338,906.06元系信用證保證金，銀行存款中包含已用於質押的定期存款餘額87,038,979.82元，上述為使用受限的貨幣資金。

V. Notes to items of consolidated financial statements

Remarks: opening balance of notes to this financial statements refers to the amounts of financial statements on 1 January 2018, and closing balance are the amounts of financial statements on 30 June 2018. The current period refers to the date from 1 January to 30 June in 2018 and the previous year refers to the date from 1 January to 30 June 30 in 2017. The notes to financial statements of parent company are the same as consolidated financial statements.

(I) Notes to items of the consolidated balance sheet

1. Cash and bank balances

(1) Details

(2) Other remarks

As at 30 June 2018, the balance of letter of credit deposits and note guarantee deposits of other cash and bank balances was RMB2,338,906.06. There was RMB87,038,979.82 of time deposits used for pledging. Those cash and bank balances mentioned above were restricted.

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. 應收票據及應收賬款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
應收票據	Notes receivable	126,133,352.35	98,266,619.18
應收賬款	Accounts receivable	95,798,048.77	122,868,157.43
合計	Total	221,931,401.12	221,134,776.61

(2) 應收票據

1) 明細情況

項目	Items	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	
銀行承兌匯票	Bank acceptance	125,883,727.97		125,883,727.97
商業承兌匯票	Trade acceptance	249,624.38		249,624.38
合計	Total	126,133,352.35		126,133,352.35

項目	Items	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	
銀行承兌匯票	Bank acceptance	94,319,558.49		94,319,558.49
商業承兌匯票	Trade acceptance	3,947,060.69		3,947,060.69
合計	Total	98,266,619.18		98,266,619.18

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

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

2. Notes receivable and accounts receivable

(1) Details

(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. 應收票據及應收賬款(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 and accounts 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	14,415,203.68	
小計	Subtotal	14,415,203.68	

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 still holds joint liability on such acceptance, according to the Negotiable Instruments 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)

2. 應收票據及應收賬款(續)

(3) 應收賬款

1) 應收賬款列示如下：

本公司授予客戶的信貸期一般為約1-12個月。應收賬款並不計息。

應收賬款總體分析如下：

		期末數 Closing balance	期初數 Opening balance
應收賬款	Accounts receivable	151,038,240.67	175,594,922.10
減：壞賬準備	Less: Provision for bad debt	<u>55,240,191.90</u>	<u>52,726,764.67</u>
合計	Total	<u>95,798,048.77</u>	<u>122,868,157.43</u>

2) 應收賬款的賬齡分析如下：

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	82,367,272.54	104,951,589.51
1-2年	1-2 years	1,958,275.24	5,137,470.45
2-3年	2-3 years	13,393,862.19	17,025,879.98
3-5年	3-5 years	11,463,124.92	6,873,642.58
5年以上	Over 5 years	<u>41,855,705.78</u>	<u>41,606,339.58</u>
小計	Subtotal	151,038,240.67	175,594,922.10
減：壞賬準備	Less: Provision for bad debt	<u>55,240,191.90</u>	<u>52,726,764.67</u>
合計	Total	<u>95,798,048.77</u>	<u>122,868,157.43</u>

應收賬款以款項實際發生的月份為基準進行賬齡分析，先發生的款項，在資金周轉的時候優先結清。

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

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

2. Notes receivable and accounts receivable (Continued)

(3) Accounts receivable

1) Accounts receivable are presented as follows:

The credit terms granted to customers are generally 1 to 12 months. The accounts receivable bear no interest.

The analysis of accounts receivable is as follows:

2) The aging analysis of accounts receivable is as follows:

The analysis of aging of accounts receivable is based on the month of offering credit to clients. The early accounts receivable will be collected firstly, when clients turn over capital.

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. 應收票據及應收賬款(續)

(3) 應收賬款(續)

- 3) 本期計提、收回或轉回的壞賬準備情況

		期末數 Closing balance	期初數 Opening balance
期/年初數	Opening balance	52,726,764.67	51,844,933.41
本期/年計提	Provision in the current period/year	<u>2,513,427.23</u>	<u>881,831.26</u>
期/年末數	Closing balance	<u><u>55,240,191.90</u></u>	<u><u>52,726,764.67</u></u>

- 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)

2. Notes receivable and accounts receivable (Continued)

(3) Accounts receivable (Continued)

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

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

單位名稱	Debtors	賬面餘額 Book balance	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
中國普天信息產業股份有限公司	China Potevio Company Limited	22,975,119.50	15.21	
江蘇榮聯科技發展有限公司	Jiangsu Ronglian Technology Development Co., Ltd.	10,534,821.00	6.97	
株州中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Company Limited	8,084,480.51	5.35	
南車投資租賃有限公司	CSR Investment & Leasing Co., Ltd	3,447,224.74	2.28	1,034,167.42
大慶油田建設集團有限責任公司	Daqing Oilfield Construction Group Co. Ltd.	<u>3,146,298.00</u>	<u>2.08</u>	<u>2,517,038.40</u>
小計	Subtotal	<u><u>48,187,943.75</u></u>	<u>31.89</u>	<u>3,551,205.82</u>

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. 預付款項

(1) 賬齡分析

1) 明細情況

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

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

3. Advances paid

(1) Age analysis

1) Details of ages

賬齡	Ages	期末數		壞賬準備	賬面價值
		賬面餘額	比例(%)		
		Book balance	% to total	Provision for bad debts	Carrying amount
1年以內	Within 1 year	20,839,822.23	49.26		20,839,822.23
1-2年	1-2 years	21,347,219.52	50.46		21,347,219.52
2-3年	2-3 years	2,900.00	0.01		2,900.00
3年以上	Over 3 years	112,329.32	0.27		112,329.32
合計	Total	42,302,271.07	100.00		42,302,271.07

賬齡	Ages	期初數		壞賬準備	賬面價值
		賬面餘額	比例(%)		
		Book balance	% to total	Provision for bad debts	Carrying amount
1年以內	Within 1 year	13,991,890.67	49.05		13,991,890.67
1-2年	1-2 years	14,417,939.93	50.55		14,417,939.93
2-3年	2-3 years	800.00	0.01		800.00
3年以上	Over 3 years	112,329.32	0.39		112,329.32
合計	Total	28,522,959.92	100.00		28,522,959.92

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. 預付款項(續)

(1) 賬齡分析(續)

- 2) 賬齡1年以上重要的預付款項未及時結算的原因說明

單位名稱	Debtors	期末數 Closing balance	未結算原因 Reasons for unsettlement
杭州鴻雁電器有限公司	Hangzhou Honyar Electrical Co., Ltd.	21,293,666.17	合同未履行完 The contract is unfinished.
小計	Subtotal	21,293,666.17	

(2) 預付款項金額前5名情況

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.	21,293,666.17	50.34
杭州鴻雁工貿有限公司	Hangzhou Honyar Trade Co., Ltd.	16,125,290.30	38.12
四川省工業設備安裝公司	Sichuan Industrial Equipment Installation Co.	1,123,143.89	2.66
中國電子系統工程第三建設有限公司	China Electronic System Engineering No.3 construction Co. Ltd.	837,428.57	1.98
Sumitomo Electric Asia Ltd.	Sumitomo Electric Asia Ltd.	761,546.02	1.80
小計	Subtotal	40,141,074.95	94.89

期末餘額前5名的預付款項合計數為40,141,074.95元，佔預付款項期末餘額合計數的比例為94.89%。

Closing balance of top 5 debtors amounted to RMB40,141,074.95, accounting for 94.89% of the total closing balance of advances paid.

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

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

3. Advances paid (Continued)

(1) Age analysis (Continued)

- 2) Reasons for unsettlement on advances paid with age over one year and significant amount

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. 其他應收款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
應收利息	Interest receivable		
應收股利	Dividend receivable		
其他應收款	Other receivables	<u>10,561,566.33</u>	<u>23,985,338.43</u>
合計	Total	<u>10,561,566.33</u>	<u>23,985,338.43</u>

(2) 其他應收款

1) 按款項性質分類別分析

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	8,533,656.68	8,646,815.59
拆借款	Call loans		10,000,000.00
應收暫付款	Temporary advance payment receivable	<u>30,708,352.86</u>	<u>34,255,842.35</u>
小計	Subtotal	39,242,009.54	52,902,657.94
減：壞賬準備	Less: Provision for bad debt	<u>28,680,443.21</u>	<u>28,917,319.51</u>
合計	Total	<u>10,561,566.33</u>	<u>23,985,338.43</u>

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

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

4. Other receivables

(1) Details

(2) Other receivables

1) 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)

4. 其他應收款(續)

(2) 其他應收款(續)

2) 按賬齡分析如下：

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	7,952,219.77	18,713,225.55
1-2年	1-2 years	2,694,028.76	5,594,933.16
2-3年	2-3 years	54,966.48	159,375.92
3-5年	3-5 years	731,220.69	625,549.47
5年以上	Over 5 years	27,809,573.84	27,809,573.84
小計	Subtotal	39,242,009.54	52,902,657.94
減：壞賬準備	Less: Provision for bad debt	28,680,443.21	28,917,319.51
合計	Total	10,561,566.33	23,985,338.43

賬齡自其他應收款確認日起開始計算。

3) 本期計提、收回或轉回的壞賬準備情況

		期末數 Closing balance	期初數 Opening balance
期/年初數	Opening balance	28,917,319.51	28,210,015.69
本期/年計提	Provision in the current period/year	-	707,303.82
本期/年轉回	Reversal in the current period/year	236,876.30	-
期/年末數	Closing balance	28,680,443.21	28,917,319.51

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

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

4. Other receivables (Continued)

(2) Other receivables (Continued)

2) The aging analysis of other receivables is as follows:

The account age were calculated from the date of confirmation of other receivables.

3) Provisions made, collected or reversed in current period

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. 其他應收款(續)

(2) 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)

4. Other receivables (Continued)

(2) 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 Ages	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
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	21.38	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	12.20	4,786,324.75
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	9.09	3,566,915.53
普天智能照明 研究院	Putian Intelligent Lighting Research Institute Co., Ltd.	應收暫付款 Temporary advance payment receivable	2,564,655.38	1到2年 1-2 years	6.54	256,465.54
中國普天信息產業 股份有限公司	China Potevio Company Limited	保證金 Cash deposit	2,452,740.84	1年以內 Within 1 year	6.25	
小計		Subtotal	<u>21,761,774.50</u>		<u>55.46</u>	<u>17,000,843.82</u>

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. 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	33,766,269.92	4,522,581.95	29,243,687.97
周轉材料(包裝物低值易耗品等)	Revolving materials (packages and low-value consumables)			
自制半成品及在成品	Semi-finished goods and work in process	15,576,204.31	6,709,509.69	8,866,694.62
庫存商品	Goods on hand	83,186,273.04	15,423,782.50	67,762,490.54
合計	Total	<u>132,528,747.27</u>	<u>26,655,874.14</u>	<u>105,872,873.13</u>

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	29,076,830.41	3,209,371.10	25,867,459.31
周轉材料(包裝物低值易耗品等)	Revolving materials (packages and low-value consumables)			
自制半成品及在成品	Semi-finished goods and work in process	13,329,376.98	6,494,382.29	6,834,994.69
庫存商品	Goods on hand	91,401,371.08	15,760,983.73	75,640,387.35
合計	Total	<u>133,807,578.47</u>	<u>25,464,737.12</u>	<u>108,342,841.35</u>

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

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

5. 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)

5. 存貨(續)

(2) 存貨跌價準備

1) 明細情況

項目	Items	期初數	本期增加	本期減少		期末數
		Opening balance	計提 Provision	轉回 Reversal	轉銷 written-off	Closing balance
原材料	Raw materials	3,209,371.10	1,313,210.85			4,522,581.95
周轉材料(包裝物、低值易耗品等)	Revolving materials (packages and low-value consumables)					
自制半成品及在產品	Semi-finished goods and work in process	6,494,382.29	215,127.40			6,709,509.69
庫存商品	Goods on hand	15,760,983.73	288,868.72		626,069.95	15,423,782.50
小計	Subtotal	25,464,737.12	1,817,206.97		626,069.95	26,655,874.14

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、自制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。

本期計提的減值準備主要系滯銷的部分電線套管及相關產品變現價值下降所致。

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

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

5. Inventories (Continued)

(2) Provision for inventory write-down

1) Details

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 provision for inventory write-down made in current period is that partial unsalable wire sleeve and related products declined in realizable value.

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. 存貨(續)

(2) 存貨跌價準備(續)

2) (續)

本期轉銷存貨跌價準備系計提跌價準備的存貨實現銷售。

6. 其他流動資產

(1) 明細情況

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

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

5. Inventories (Continued)

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

2) (Continued)

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

6. Other current assets

(1) Details

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	15,226,965.77	14,278,091.00
合計	Total	15,226,965.77	14,278,091.00

7. 債權投資

7. Investments in debt

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

8. 長期股權投資

(1) 分類情況

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

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

8. Long-term equity investments

(1) Categories

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	<u>135,782,286.23</u>	<u>125,903.35</u>	<u>135,656,382.88</u>
合計	Total	<u>135,782,286.23</u>	<u>125,903.35</u>	<u>135,656,382.88</u>

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	<u>132,787,371.38</u>	<u>125,903.35</u>	<u>132,661,468.03</u>
合計	Total	<u>132,787,371.38</u>	<u>125,903.35</u>	<u>132,661,468.03</u>

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. 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)

8. Long-term equity investments (Continued)

(2) Details

被投資單位	Investees	期初數	本期增減變動			
			追加投資	減少投資	權益法下確認的投資損益	其他綜合收益調整
		Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
成都電纜材料廠	Chengdu Telecommunications Cable Factory	125,903.35				
成都八達接插件有限公司	Chengdu Bada Connector Co., Ltd.	5,112,490.56			-595,458.13	
成都月欣通信材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,486,044.63			-512,375.07	
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	126,062,932.84			4,102,748.05	
合計	Total	132,787,371.38			2,994,914.85	

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. 長期股權投資(續)

(2) 明細情況(續)

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

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

8. Long-term equity investments (Continued)

(2) Details (Continued)

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.					4,517,032.43	
成都月欣通信材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					973,669.56	
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					130,165,680.89	
合計	Total					135,782,286.23	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	135,656,382.88	132,661,468.03
合計	Total	135,656,382.88	132,661,468.03

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)

9. 其他權益工具投資

(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
成都高新發展股份有限公司	Chengdu hi-tech Development Co., Ltd.	4,215,948.00		4,215,948.00
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	
合計	Total	<u>10,840,948.00</u>	<u>6,625,000.00</u>	<u>4,215,948.00</u>

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
成都高新發展股份有限公司	Chengdu hi-tech Development Co., Ltd.	4,215,948.00		4,215,948.00
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	
合計	Total	<u>10,840,948.00</u>	<u>6,625,000.00</u>	<u>4,215,948.00</u>

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

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

9. Investments in other equity instruments

(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)

9. 其他權益工具投資(續)

(2) 其他說明

本公司的權益工具投資是本公司出於戰略目的而計劃長期持有的投資，因此本公司將其指定為以公允價值計量且其變動計入其他綜合收益的金融資產。本公司以公允價值作為2018年1月1日的新賬面價值，並將先前以公允價值列報之該投資相關的公允價值收益2,979,042.34元仍然計入其他綜合收益。

本期無終止確認的其他權益工具投資，也無留存收益由之前計入其他綜合收益的累計利得或損失轉入的情形。

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

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

9. Investment in other equity instruments (Continued)

(2) Other remarks

The investments in equity instruments of the company were planned to hold for a long time for strategic purposes, so the company specified these investments as the financial assets designated as at fair value through other comprehensive income. The company chose the fair value on 1 January 2018 as the carrying amount, and the fair value benefits related to these investments previously reported with fair value which is RMB2,979,042.34 continued to be reported in other comprehensive income.

The investment in other equity instruments were not derecognized during the current period, and there were no accumulated gains or losses previously recorded in other comprehensive benefits transferred to retained earnings

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. 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	72,632,296.81	72,632,296.81
期末數	Closing balance	72,632,296.81	72,632,296.81
累計折舊和累計攤銷	Accumulated depreciation and amortization		
期初數	Opening balance	25,300,073.59	25,300,073.59
本期增加金額	Increase	1,119,321.88	1,119,321.88
1) 計提或攤銷	1) Accrual or amortization	1,119,321.88	1,119,321.88
期末數	Closing balance	26,419,395.47	26,419,395.47
賬面價值	Carrying amount		
期末賬面價值	Closing balance	46,212,901.34	46,212,901.34
期初賬面價值	Opening balance	47,332,223.22	47,332,223.22

(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	6,145,492.49	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	6,145,492.49	

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. 固定資產

(1) 明細情況

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

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

11. Fixed assets

(1) Details

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	181,069,452.33	376,677,504.60	7,078,217.72	23,226,686.39	588,051,861.04
本期增加金額	Increase		237,176.77		43,986.96	281,163.73
1) 購置	1) Acquisition		83,330.61		40,012.60	123,343.21
2) 在建工程轉入	2) Transferred in from construction in progress		153,846.16		3,974.36	157,820.52
本期減少金額	Decrease			973,582.39	477,089.75	1,450,672.14
1) 處置或報廢	1) Disposal/scrap			973,582.39	477,089.75	1,450,672.14
期末數	Closing balance	181,069,452.33	376,914,681.37	6,104,635.33	22,793,583.60	586,882,352.63
累計折舊	Accumulated depreciation					
期初數	Opening balance	58,891,550.54	261,484,707.63	5,916,775.35	16,205,168.67	342,498,202.19
本期增加金額	Increase	3,200,341.07	7,029,398.82	121,597.97	605,083.07	10,956,420.93
1) 計提	1) Accrual	3,200,341.07	7,029,398.82	121,597.97	605,083.07	10,956,420.93
本期減少金額	Decrease			909,778.52	462,777.06	1,372,555.58
1) 處置或報廢	1) Disposal/scrap			909,778.52	462,777.06	1,372,555.58
期末數	Closing balance	62,091,891.61	268,514,106.45	5,128,594.80	16,347,474.68	352,082,067.54
減值準備	Provision for impairment					
期初數	Opening balance		28,686,730.89	9,216.58	523,712.92	29,219,660.39
期末數	Closing balance		28,686,730.89	9,216.58	523,712.92	29,219,660.39
賬面價值	Carrying amount					
期末賬面價值	Closing balance	118,977,560.72	79,713,844.03	966,823.95	5,922,396.00	205,580,624.70
期初賬面價值	Opening balance	122,177,901.79	86,506,066.08	1,152,225.79	6,497,804.80	216,333,998.46

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. 固定資產(續)

- (2) 未辦妥產權證書的固定資產的情況

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

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

11. Fixed assets (Continued)

- (2) Fixed assets 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	54,399,312.43	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	<u>54,399,312.43</u>	

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. 在建工程

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
在建工程	Construction in progress	2,959,472.07	2,149,526.26
工程物資	Construction materials	18,119,088.16	18,119,088.16
合計	Total	<u>21,078,560.23</u>	<u>20,268,614.42</u>

(2) 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)

12. Construction in progress

(1) Details

項目	Items	期末數 Closing balance	期初數 Opening balance
在建工程	Construction in progress	2,959,472.07	2,149,526.26
工程物資	Construction materials	18,119,088.16	18,119,088.16
合計	Total	<u>21,078,560.23</u>	<u>20,268,614.42</u>

(2) Construction in progress

1) Details

項目	Projects	期末數 Closing balance		
		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
鋁連軋機01	Aluminum continuous rolling mill 01	1,188,820.65	729,128.34	459,692.31
中國普天成都工業基地配套廠房	Supporting plan of Potevio Chengdu industrial base	1,191,629.74		1,191,629.74
B07#公用工程	B07# utilities	474,140.94		474,140.94
零星項目	Other projects	176,329.29		176,329.29
合計	Total	<u>9,607,718.52</u>	<u>6,648,246.45</u>	<u>2,959,472.07</u>

項目	Projects	期初數 Opening balance		
		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
鋁連軋機01	Aluminum continuous rolling mill 01	1,188,820.65	729,128.34	459,692.31
中國普天成都工業基地配套廠房	Supporting plan of Potevio Chengdu industrial base	642,848.64		642,848.64
B07#公用工程	B07# utilities	366,527.74		366,527.74
零星項目	Other projects	22,777.78		22,777.78
合計	Total	<u>8,797,772.71</u>	<u>6,648,246.45</u>	<u>2,149,526.26</u>

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. 在建工程(續)

(2) 在建工程(續)

2) 重要在建工程項目本期變動情況

工程名稱	Projects	預算數 Budgets	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
鋁連軋機01	Aluminum continuous rolling mill 01	120.00	1,188,820.65				1,188,820.65
中國普天成都工業 基地配套廠房	Supporting plan of Potevio Chengdu industrial base	660.00	642,848.64	548,781.10			1,191,629.74
B07#公用工程	B07# utilities	741.00	366,527.74	107,613.20			474,140.94
F14#氘處理設備 (Z-17-01)	F14#deuterium treatment Equipment (Z-17-01)	9.00		76,923.08	76,923.08		
F15#氘處理設備 (Z-17-02)	F15#deuterium treatment Equipment (Z-17-02)	9.00		76,923.08	76,923.08		
零星項目	Other projects	100.00	22,777.78	157,525.87	3,974.36		176,329.29
小計	Subtotal	2,339.00	8,797,772.71	967,766.33	157,820.52		9,607,718.52

工程名稱	Projects	工程累計 投入佔預算 比例(%) Accumulated investment to budget	工程進度 (%) Completion percentage (%)	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 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	93.95	100.00				自籌 Internal funds
鋁連軋機01	Aluminum continuous rolling mill 01	99.07	90.00				自籌 Internal funds
中國普天成都工業 基地配套廠房	Supporting plan of Potevio Chengdu industrial base	18.05	18.00				自籌 Internal funds
B07#公用工程	B07# utilities	6.40	6.40				自籌 Internal funds
F14#氘處理設備 (Z-17-01)	F14#deuterium treatment Equipment (Z-17-01)	85.47	100.00				自籌 Internal funds
F15#氘處理設備 (Z-17-02)	F15#deuterium treatment Equipment (Z-17-02)	85.47	100.00				自籌 Internal funds
零星項目	Other projects	18.03	18.00				自籌 Internal funds
小計	Subtotal						

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. 在建工程(續)

(3) 工程物資

項目	Items	期末數 Closing balance	期初數 Opening balance
專用設備	Special equipment	<u>18,119,088.16</u>	<u>18,119,088.16</u>
合計	Total	<u>18,119,088.16</u>	<u>18,119,088.16</u>

13. 無形資產

(1) 明細情況

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

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

12. Construction in progress (Continued)

(3) Construction materials

項目	Items	期末數 Closing balance	期初數 Opening balance
專用設備	Special equipment	<u>18,119,088.16</u>	<u>18,119,088.16</u>
合計	Total	<u>18,119,088.16</u>	<u>18,119,088.16</u>

13. Intangible assets

(1) Details

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	11,865,939.73	946,644.66	3,015,011.24	15,827,595.63
本期增加金額	Increase	641,155.14	125,027.62	607,668.45	1,373,851.21
1)計提	1) Accrual	641,155.14	125,027.62	607,668.45	1,373,851.21
本期減少金額	Decrease				
1)處置	1) Disposal				
期末數	Closing balance	12,507,094.87	1,071,672.28	3,622,679.69	17,201,446.84
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	45,498,747.58		116,108.66	45,614,856.24
期初賬面價值	Opening balance	46,139,902.72	125,027.62	723,777.11	46,988,707.45

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. 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	Outside Hong Kong	45,498,747.58	46,139,902.72
其中：中期租賃(註)	Including: Mid-term lease (note)	45,498,747.58	46,139,902.72
小計	Subtotal	45,498,747.58	46,139,902.72

註：租賃期限為50年。

note: The lease term is 50 years

14. 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

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	49,424,258.83	7,413,638.83	47,605,495.85	7,140,824.38
合計	Total	49,424,258.83	7,413,638.83	47,605,495.85	7,140,824.38

(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	3,504,755.68	525,713.35	3,504,755.68	525,713.35
合計	Total	3,504,755.68	525,713.35	3,504,755.68	525,713.35

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

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

13. Intangible assets (Continued)

(2) Analysis of carrying amount of land use right

14. Deferred tax assets and deferred tax liabilities

(1) Deferred tax assets before offset

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. 遞延所得稅資產、遞延所得稅負債(續)

(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	102,663,853.64	102,832,135.64
可抵扣虧損	Deductible losses	219,990,814.07	182,086,473.97
小計	Subtotal	322,654,667.71	284,918,609.61

15. 應付票據及應付賬款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
應付票據	Notes payable		
應付賬款	Accounts payable	67,058,754.56	103,292,947.56
合計	Total	67,058,754.56	103,292,947.56

(2) 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	66,913,006.50	103,238,901.56
工程、設備款	Payment for project and equipment	49,850.00	49,850.00
其他	Others	95,898.06	4,196.00
合計	Total	67,058,754.56	103,292,947.56

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

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

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

(3) Details of unrecognized deferred tax assets

15. Notes payable and Accounts payable

(1) Details

(2) Accounts 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)

15. 應付票據及應付賬款(續)

- (2) 應付賬款(續)
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	48,644,383.38	90,653,206.29
1-2年	1-2 years	7,760,847.58	2,201,110.27
2-3年	2-3 years	7,599,739.98	7,420,684.92
3年以上	Over 3 year	3,053,783.62	3,017,946.08
合計	Total	67,058,754.56	103,292,947.56

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用期一般為約1-12個月。

- 3) 賬齡1年以上重要的應付賬款

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

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

15. Notes payable and Accounts payable (Continued)

- (2) Accounts payable (Continued)
2) Age analysis

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	48,644,383.38	90,653,206.29
1-2年	1-2 years	7,760,847.58	2,201,110.27
2-3年	2-3 years	7,599,739.98	7,420,684.92
3年以上	Over 3 year	3,053,783.62	3,017,946.08
合計	Total	67,058,754.56	103,292,947.56

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.

- 3) Significant accounts payable with age over one year

項目	Items	期末數 Closing balance	未償還或結轉的原因 Reasons for unsettlement
成都黃石雙峰電纜有限公司	Chengdu Huangshishuangfeng Cable Co., Ltd.	8,111,972.90	該項目尚未到結算期 The project has not reached the settlement period
小計	Subtotal	8,111,972.90	

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. 預收款項

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

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

16. Advances received

項目	Items	期末數 Closing balance	期初數 Opening balance
貨款	Payment for goods	<u>13,577,565.98</u>	<u>28,280,760.70</u>
合計	Total	<u>13,577,565.98</u>	<u>28,280,760.70</u>

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. 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	27,289,587.17	22,989,443.25	29,232,000.55	21,047,029.87
離職後福利— 設定提存計劃	Post-employment benefits — defined benefit plan	267,730.40	3,317,214.78	3,303,621.03	281,324.15
辭退福利	Termination benefits	11,642,435.36	15,232,916.00	1,511,514.72	25,363,836.64
其他	Others		1,183,954.16	1,183,954.16	
合計	Total	<u>39,199,752.93</u>	<u>42,723,528.19</u>	<u>35,231,090.46</u>	<u>46,692,190.66</u>

(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	20,758,658.68	18,716,259.87	24,799,511.76	14,675,406.79
職工福利費	Employee welfare fund	25,311.90	1,014,625.05	1,039,936.95	
社會保險費	Social insurance premium	83,989.27	1,545,945.71	1,540,054.37	89,880.61
其中：醫療保險費	Including: Medicare premium	78,499.65	1,351,450.73	1,346,246.07	83,704.31
工傷保險費	Occupational injuries premium	364.46	54,701.10	54,626.35	439.21
生育保險費	Maternity premium	5,125.16	139,793.88	139,181.95	5,737.09
住房公積金	Housing provident fund	14,632.80	1,229,465.40	1,238,933.20	5,165.00
工會經費和 職工教育經費	Trade union fund and employee education fund	6,406,994.52	483,147.22	613,564.27	6,276,577.47
小計	Subtotal	<u>27,289,587.17</u>	<u>22,989,443.25</u>	<u>29,232,000.55</u>	<u>21,047,029.87</u>

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

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

17. 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)

17. 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	268,519.43	3,209,009.30	3,195,846.32	281,682.41
失業保險費	Unemployment insurance premium	-789.03	108,205.48	107,774.71	-358.26
小計	Subtotal	267,730.40	3,317,214.78	3,303,621.03	281,324.15

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。

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

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

17. Employee benefits payable

(3) Details of defined benefit plan

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.

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. 應交稅費

項目	Items	期末數 Closing balance	期初數 Opening balance
增值稅	VAT	927,133.84	5,432,576.24
企業所得稅	Enterprise income tax	9,764,892.93	11,808,846.96
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	40,737.03	150,716.48
城市維護建設稅	Urban maintenance and construction tax	118,853.45	382,573.39
房產稅	Housing property tax	281,340.40	434,293.41
土地使用稅	Land use tax		412,160.00
教育費附加	Education surcharge	47,072.48	160,095.30
地方教育附加	Local education surcharge	37,822.85	113,171.40
印花稅	Stamp duty	73,976.30	78,887.43
合計	Total	11,291,829.28	18,973,320.61

19. 其他應付款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
應付利息	Interests payable		
應付股利	Dividend payable		
其他應付款	Other payables	42,031,800.92	40,501,877.44
合計	Total	42,031,800.92	40,501,877.44

(2) 其他應付款

項目	Items	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposits	2,562,542.16	1,579,982.84
應付暫收款	Temporary receipts payable	34,183,905.64	37,124,258.90
其他	Others	5,285,353.12	1,797,635.70
合計	Total	42,031,800.92	40,501,877.44

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

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

18. Taxes and rates payable

19. Other payables

(1) Details

(2) Other payables

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)

20. 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	<u>7,036,325.83</u>	<u>7,409,015.78</u>
合計	Total	<u>7,036,325.83</u>	<u>7,409,015.78</u>

(2) 長期借款到期日分析

項目	Items	期末數 Closing balance	期初數 Opening balance
即期或1年以內	Due on demand or within one year	458,982.42	468,028.30
1-2年	1-2 years	458,982.42	468,028.30
2-5年	2-5 years	1,376,947.26	1,404,084.90
5年以上	Over 5 years	4,741,413.73	5,068,874.28
小計	Subtotal	7,036,325.83	7,409,015.78
其中：一年內到期的長期借款	Including: Long-term borrowings due within one year	458,982.42	468,028.30
一年以上到期的長期借款	Long-term borrowings due more than one year	<u>6,577,343.41</u>	<u>6,940,987.48</u>

(3) 其他說明 貸款年利率為0.5%。

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

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

20. Long-term borrowings

(1) Details

(2) Analysis of long-term borrowings maturity dates

(3) Other remarks The annual interest rate of long-term borrowings is 0.5%.

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. 預計負債

項目	Items	期初數 Opening balance	期末數 Closing balance	形成原因 Reasons for balance
違約金	Penalty	650,000.00	650,000.00	子公司清盤，預計發生的 合同違約金 Breach of contract arose from liquidation of subsidiary
合計	Total	650,000.00	650,000.00	

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	63,224,691.48	161,328.68	1,902,394.34	61,483,625.82	拆遷補償款、穩崗補貼 Land acquisition compensation, subsidies of stabilizing job
合計	Total	63,224,691.48	161,328.68	1,902,394.34	61,483,625.82	

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

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

21. Provisions

22. Deferred income

(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(續)

(2) 政府補助明細情況

項目	Items	期初數 Opening balance	本期新增	本期計入當期	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
			補助金額 Increase	損益金額(註) Grants included into profit or loss (Note)			
雙流土地 收購補 償款	Shuangliu land Acquisition compensation	62,824,691.48		1,741,065.66		61,083,625.82	與資產相關 Related to assets
核級特種 電纜研制 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
穩崗補貼	Subsidy for stabilizing job		161,328.68	161,328.68			與收益相關 Related to income
小計	Subtotal	63,224,691.48	161,328.68	1,902,394.34		61,483,625.82	

註：政府補助本期計入當期損益情況詳見本財務報表附註合併財務報表項目註釋其他之政府補助說明。

Note: Please refer to notes to government grants for details on grants included into profit or loss.

(3) 其他說明

根據成都市雙流縣人民政府《關於同意收購成都普天新材料有限公司房地產的批復》(雙府土[2008]129號)及《雙流縣土地收購儲備管理辦法》，2009年3月，子公司成都普天新材料有限公司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。

(3) Other remarks

Pursuant to the “Approval of the Acquisition of Housing Property of the Land Chengdu PUTIAN New Material Co., Ltd” (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 PUTIAN New Material Co., Ltd, 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, 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

項目	Items	期初數 Opening balance	本次增減變動(減少以「-」表示)				小計	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	

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/capital premium	302,343,510.57			302,343,510.57
其他資本公積	Other capital reserve	349,057,269.26		12,640,657.75	336,416,611.51
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		12,640,657.75	-12,465,236.66
其他	Others	5,023,899.10			5,023,899.10
合計	Total	651,400,779.83		12,640,657.75	638,760,122.08

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

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

23. Share capital

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)

25. 其他綜合收益

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

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

25. Other comprehensive income (OCI)

項目	Items	期初數 Opening balance	本期發生額 Current period					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 expenses	稅後歸屬 於母公司 Attributable to parent company after tax	稅後歸屬 於少數股東 Attributable to non- controlling interest after tax	
不能重分類 進損益的 其他綜合收益	Items can not to be reclassified to profit or loss							
其中：其他權益 工具投資公允 價值變動	Including: changes in fair value of investments in other equity instruments	2,979,042.34					2,979,042.34	
其他綜合收益 合計	Total	2,979,042.34					2,979,042.34	

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			8,726,923.61
合計	Total	8,726,923.61			8,726,923.61

27. 未分配利潤

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
調整前上期末 未分配利潤	Balance before adjustment at the end of preceding period	-121,848,878.20	-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	-121,848,878.20	-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	7,216,550.01	30,325,354.80
期末未分配利潤	Closing balance	-114,632,328.19	-121,848,878.20

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

五、合併財務報表項目註釋(續)

(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		上年同期數	
		Current period cumulative		Preceding period comparative	
		收入	成本	收入	成本
		Income	Cost	Income	Cost
主營業務收入	Revenue from main operations	293,951,183.10	199,079,137.28	383,339,896.21	304,453,942.68
其他業務收入	Revenue from other operations	14,462,158.83	9,377,129.47	11,638,072.65	12,046,935.00
合計	Total	308,413,341.93	208,456,266.75	394,977,968.86	316,500,877.68

2. 稅金及附加

2. Taxes and surcharge for operations

項目	Items	本期數	上年同期數
		Current period cumulative	Preceding period comparative
城市維護建設稅	Urban maintenance and construction tax	1,179,295.84	1,012,289.05
教育費附加	Education surcharge	505,412.52	433,806.36
地方教育附加	Local education surcharges	336,941.69	289,201.31
印花稅(註)	Stamp duty (Note)	233,259.47	171,673.45
房產稅(註)	Housing property tax (Note)	1,758,682.05	1,822,189.92
土地使用稅(註)	Land use tax (Note)	1,198,082.30	1,198,086.32
車船稅(註)	Vehicle and vessel use tax (Note)	2,460.00	3,180.00
其他	Others	4,524.02	
合計	Total	5,218,657.89	4,930,426.41

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

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

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

3. Financial expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利息支出：	Interest expenditures	55,456.60	56,997.51
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	55,456.60	56,997.51
減：利息收入	Less: Interest income	3,507,101.85	2,150,806.51
匯兌損益	Exchange gain/loss	216,537.29	-2,682.24
手續費支出	Handling charges	176,425.45	247,995.73
合計	Total	<u>-3,058,682.51</u>	<u>-1,848,495.51</u>

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

4. 資產減值損失

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
壞賬損失	Bad debts	2,276,550.93	2,477,207.20
存貨跌價損失	Inventory write-down loss	1,817,206.97	
合計	Total	4,093,757.90	2,477,207.20

5. 其他收益

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

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

4. Assets impairment loss

5. Other income

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
拆遷補償款	Land acquisition compensation	1,741,065.66	1,768,171.94	1,741,065.66
政府支持資金	Industry support funds of government		181,700.00	
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		45,000.00	
成都市財政局2017年 兩化融合示范補助款	Demonstration grants of integration of informatization and industrialization in 2017 from Chengdu finance bureau	160,000.00		160,000.00
成都市人力資源和 社會保障局待崗 人員穩崗補貼	Subsidies for stabilizing job of post-waiting staff from Chengdu human resources and social security bureau.	161,328.68		161,328.68
成都高新區知識產權 補貼	Intellectual property subsidies from Chengdu High-tech Zone	10,900.00		10,900.00
成都高新技術產業開發 區經濟運行與安全生 產監管局補貼款	Subsidies from economic operation and safety production supervision bureau of Chengdu high-tech zone	88,600.00		88,600.00

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

5. 其他收益(續)

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
收資質認證專項資金 支持(高新技術產業 開發區經濟運行與 安全生產監管局)	Special support funds of qualification certification from economic operation and safety production supervision bureau of Chengdu high-tech zone	33,600.00		33,600.00
收高新開發區財政 金融局鼓勵運用 科技保險補貼	Subsidies of encouraging enterprises to use technology insurance from finance and banking bureau of Chengdu high-tech zone	16,500.00		16,500.00
合計	Total	2,211,994.34	1,994,871.94	2,211,994.34

納入其他收益的補助信息詳見附註
政府補助。

Please refer to notes to government grants for details
on grants included into other income.

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

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

5. Other income (Continued)

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

6. 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	<u>2,994,914.85</u>	<u>3,490,568.04</u>
合計	Total	<u>2,994,914.85</u>	<u>3,490,568.04</u>

(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

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

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	<u>2,994,914.85</u>	<u>3,490,568.04</u>
小計	Subtotal	<u>2,994,914.85</u>	<u>3,490,568.04</u>

7. 資產處置收益

7. Gains on assets disposal

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
處置未劃分為持有 待售的固定資產、 在建工程、生產性 生物資產及無形資產 而產生的處置利得 或損失	Gains on disposal of fixed assets not classified to holding assets for sale, construction in progress, Productive biological assets and Intangible assets	<u>39,886.79</u>	<u>-25,226.63</u>	<u>39,886.79</u>
合計	Total	<u>39,886.79</u>	<u>-25,226.63</u>	<u>39,886.79</u>

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

8. 營業外收入

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
其他	Others	53,646.17	93,413.01	53,646.17
合計	Total	53,646.17	93,413.01	53,646.17

9. 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
對外捐贈	Donation expenditures		42,000.00	
其他	Others	29,052.84	126,255.26	29,052.84
合計	Total	29,052.84	168,255.26	29,052.84

10. 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	11,686,545.68	8,436,459.32
遞延所得稅費用	Deferred income tax expenses	-272,814.45	1,318,828.31
合計	Total	11,413,731.23	9,755,287.63

11. 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 revenue

9. Non-operating expenditures

10. Income tax expenses

11. Other comprehensive income, net of income tax

Please refer to notes to items of the consolidated balance sheet — 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

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	470,928.68	226,700.00
利息收入	Interest income	3,507,101.85	2,150,806.51
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)	11,987,163.03	9,192,419.30
收回的票據及 信用證保證金	Cash received from notes and deposits for L/C	28,175,836.91	38,424,160.47
其他	Others	2,591,012.07	21,608,505.43
合計	Total	46,732,042.54	71,602,591.71

2. 支付其他與經營活動有關的現金

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	7,317,356.14	5,052,866.78
付現銷售費用	Selling expenses paid by cash	5,959,166.14	5,421,343.39
財務費用中的 手續費	Handling charges included in finance costs	176,425.45	247,995.73
支付的票據及 信用證保證金	Notes and deposits for L/C paid by cash	69,360,108.51	58,568,389.73
其他	Others	3,404,960.75	12,228,967.09
合計	Total	86,218,016.99	81,519,562.72

3. 支付其他與籌資活動有關的現金

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
購買少數股東股權	Purchase minority shareholders' equity	19,500,000.00	
合計	Total	19,500,000.00	

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

2. Other cash payments related to operating activities

3. Other cash payments related to financing activities

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)

4. 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 (Continued)

4. 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	32,120,744.58	15,416,620.47
加：資產減值準備	Add: Provision for assets impairment loss	4,093,757.90	2,477,207.20
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	12,075,742.81	14,036,191.03
無形資產攤銷	Amortization of intangible assets	1,373,851.21	1,691,021.09
長期待攤費用攤銷	Amortization of long-term prepayments		
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)	-39,886.79	25,226.63
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)	1,013,658.78	56,997.51
投資損失(收益以「-」號填列)	Investments losses (Less: gains)	-2,994,914.85	-3,490,568.04
遞延所得稅資產減少 (增加以「-」號填列)	Decrease of deferred tax assets (Less: increase)	-272,814.45	1,318,828.31
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
存貨的減少 (增加以「-」號填列)	Decrease in inventories (Less: increase)	652,761.25	11,497,507.50
經營性應收項目的減少 (增加以「-」號填列)	Decrease in operating receivables (Less: increase)	-45,835,569.22	-33,914,372.27
經營性應付項目的增加 (減少以「-」號填列)	Increase of operating payables (Less: decrease)	-52,564,007.19	41,297,639.37
其他	Others		633,113.20
經營活動產生的現金流量淨額	Net cash flow from operating activities	-50,376,675.97	50,692,906.30

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)

4. 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)

4. 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
(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	383,810,366.08	379,274,157.18
減：現金的期初餘額	Less: Cash at the beginning of the period	454,546,364.92	331,032,951.89
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	<u>-70,735,998.84</u>	<u>48,241,205.29</u>

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)

4. 現金流量表補充資料

(2) 現金和現金等價物的構成

項目	Items	期末數 Closing balance	期初數 Opening balance
1) 現金	1) Cash	383,810,366.08	379,274,157.18
其中：庫存現金	Including: Cash on hand	27,917.33	39,766.98
可隨時用於支付的 銀行存款	Cash in bank on demand for payment	383,782,448.74	379,234,390.19
可隨時用於支付的 其他貨幣資金	Other cash and bank balances on demand for payment	0.01	0.01
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	383,810,366.08	379,274,157.18
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		

(3) 不涉及現金收支的商業匯票 背書轉讓金額

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

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

4. Supplement information to the cash flow statement

(2) Cash and cash equivalents

(3) Amount of endorsed commercial acceptance not involving cash receipts and payments

項目	Items	本期數 Current period cumulative	上期數 Preceding period comparative
背書轉讓的商業匯票金額	Amount of endorsed commercial acceptance	64,982,488.96	43,392,118.39
其中：支付貨款	Including: Payment for goods	64,982,488.96	43,392,118.39

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

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		保證金 L/C, deposits of bank guarantee
		2,338,906.06	
銀行存款	Cash in bank		質押 Pledge
		87,038,979.82	
合計	Total	89,377,885.88	

2. 外幣貨幣性項目

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

(IV) Others

1. Assets with title or use right restrictions

2. Monetary items in foreign currencies

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	1,441,278.71	6.6166	9,536,364.71
應收賬款	Accounts receivable			
其中：美元	Including: USD	271,731.60	6.6166	1,797,939.30
應付賬款	Accounts payable			
其中：美元	Including: USD	5,073,122.59	6.6166	33,566,822.93
長期借款	Long-term borrowings			
其中：美元	Including: USD			
歐元	EUR	949,593.81	7.8023	7,409,015.78

五、合併財務報表項目註釋(續)

(四) 其他(續)

3. 政府補助

(1) 明細情況

1) 與資產相關的政府補助

項目	Items	期初 遞延收益 Opening balance of deferred income	本期 新增補助 Increase	本期攤銷 Amortization	期末 遞延收益 Closing balance of deferred income	本期攤銷 列報項目 Amortization presented under	說明 Remarks
	拆遷補償款攤銷 Amortization of Land acquisition compensation	62,824,691.48		1,741,065.66	61,083,625.82	其他收益 Other income	
小計	Subtotal	62,824,691.48		1,741,065.66	61,083,625.82		

2) 與收益相關，且用於補償公司以後期間的相關成本費用或損失的政府補助

2) Government grants related to income and used to compensate future relevant costs, expenses or losses

項目	Items	期初 遞延收益 Opening balance of deferred income	本期 新增補助 Increase	本期結轉 Amounts carried forward	期末 遞延收益 Closing balance of deferred income	本期結轉 列報項目 Amounts carried forward presented under	說明 Remarks
	核級特種電纜研制 及應用補貼 Subsidy of development and application of nuclear-grade special cable	400,000.00			400,000.00		尚未驗收 acceptance check
小計	subtotal	400,000.00			400,000.00		

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

(IV) Others (Continued)

3. Government grants

(1) Details

1) Government grants related to assets Gross method

五、合併財務報表項目註釋(續)

(四) 其他(續)

3. 政府補助(續)

(1) 明細情況(續)

- 3) 與收益相關，且用於補償公司已發生的相關成本費用或損失的政府補助

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

(IV) Others (Continued)

3. Government grants (Continued)

(1) Details (Continued)

- 3) Government grants related to income and used to compensate incurred relevant costs, expenses or losses

項目	Items	金額 Amounts	列報項目 Presented under	說明 Remarks
成都市財政局2017年 兩化融合示範 補助款	Demonstration grants of integration of informatization and industrialization in 2017 from Chengdu finance bureau	160,000.00	其他收益 Other income	根據成都市人民政府辦公廳《關於加速發展先進製造業實現工業轉型升級若干政策意見的通知》(成辦發〔2014〕55號)文精神，結合第三方中介機構審計結果，依據企業兩化融合發展水平予以獎勵 Pursuant to the spirit of notification of some policies and opinions for making advanced manufacture realize industrial transformation and upgrading from the general office of the people's government of Chengdu (Chengbanfa [2014] No. 55), according to the audit results of the third party intermediary, the reward shall be given according to the development level of integration of informatization and industrialization

五、合併財務報表項目註釋(續)

(四) 其他(續)

3. 政府補助(續)

(1) 明細情況(續)

- 3) 與收益相關，且用於補償公司已發生的相關成本費用或損失的政府補助(續)

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

(IV) Others (Continued)

3. Government grants (Continued)

(1) Details (Continued)

- 3) Government grants related to income and used to compensate incurred relevant costs, expenses or losses (Continued)

項目	Items	金額 Amounts	列報項目 Presented under	說明 Remarks
待崗人員穩崗補貼	Subsidies for stabilizing job of post-waiting staff	161,328.68	其他收益 Other income	<p>根據成都市人民人力資源和社會保障局、成都市財政局《關於失業保險基金支持企業穩崗補貼有關問題的通知》(成人社發[2017]16號)文精神，給予企業待崗人員穩崗補貼。</p> <p>Pursuant to the spirit of notification of issues related to the subsidies that unemployment insurance funds to support stabilizing-job from Chengdu human resources & social security bureau and Chengdu finance bureau. (Chengrenshefa [2017] No. 16), a subsidy is given to the post-waiting staff for stabilizing job.</p>

五、合併財務報表項目註釋(續)

(四) 其他(續)

3. 政府補助(續)

(1) 明細情況(續)

- 3) 與收益相關，且用於補償公司已發生的相關成本費用或損失的政府補助(續)

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

(IV) Others (Continued)

3. Government grants (Continued)

(1) Details (Continued)

- 3) Government grants related to income and used to compensate incurred relevant costs, expenses or losses (Continued)

項目	Items	金額 Amounts	列報項目 Presented under	說明 Remarks
成都高新區知識產權補貼	Intellectual property subsidies from Chengdu High-tech Zone	10,900.00	其他收益 Other income	<p>根據《2017年成都高新區知識產權申請及授權資助申報指南》，對成都高新區企業申請的中國專利知識產權按照知識產權類型予以資助：(1)發明專利(職務發明)每件資助700元；發明專利(非職務發明)每件資助500元；(2)實用新型專利(職務發明)每件資助300元；實用新型專利(非職務發明)每件資助200元。</p> <p>Pursuant to guidelines of subsidies for application and authorization for intellectual property of Chengdu Hi-tech industrial development zone 2017, the Chinese patent and intellectual property subsidy applied by enterprises in Chengdu high-tech zone shall be funded according to the type of intellectual property. (1) A subsidy of 700 yuan for each patent of service invention, and a subsidy of 500 yuan for each patent of no service invention. (2). A subsidy of 300 yuan for each utility model patent of service invention, and a subsidy of 200 yuan for each utility model patent of on service invention.</p>

五、合併財務報表項目註釋(續)

(四) 其他(續)

3. 政府補助(續)

(1) 明細情況(續)

- 3) 與收益相關，且用於補償公司已發生的相關成本費用或損失的政府補助(續)

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

(IV) Others (Continued)

3. Government grants (Continued)

(1) Details (Continued)

- 3) Government grants related to income and used to compensate incurred relevant costs, expenses or losses (Continued)

項目	Items	金額 Amounts	列報項目 Presented under	說明 Remarks
成都高新技術產業開發區經濟運行與安全生產監管局補貼款	Subsidies from economic operation and safety production supervision bureau of Chengdu high-tech zone	88,600.00	其他收益 Other income	為進一步提升成都市外向型經濟發展水平，根據《財政廳商務廳關於下達2017年中央外經貿發展專項資金的通知》(川財建〔2017〕137號)和《四川省商務廳關於2017年度中央外經貿發展專項資金有關工作的通知》(川商財〔2017〕45號)精神，對企業資質認證中發生的認證費、審核費、產品檢驗檢測費予以70%的資金支持 Pursuant to the spirit of notification of special funds for developing foreign trade from the central government issued by the department of finance and the department of commerce in 2017 (Chuancaijian [2017] No. 137) and the notification of relevant work of the central government's special funds for developing foreign trade from department of commerce of Sichuan province in 2017 (Chuanshangcai [2017] No. 45). In order to further improve the development level of the export-oriented economy in Chengdu, 70% of the expenses which include the certification fee, examination fee and product inspection and testing fee incurred in the certification of enterprise qualifications will be provided funds.

五、合併財務報表項目註釋(續)

(四) 其他(續)

3. 政府補助(續)

(1) 明細情況(續)

- 3) 與收益相關，且用於補償公司已發生的相關成本費用或損失的政府補助(續)

項目	Items	金額 Amounts	列報項目 Presented under	說明 Remarks
資質認證專項資金	Special support funds of qualification certification	33,600.00	其他收益	Other income
高新開發區財政 金融局鼓勵運用 科技保險補貼	Subsidies of encouraging enterprises to use technology insurance from finance and banking bureau of Chengdu high-tech zone	16,500.00	其他收益	Other income
小計	Subtotal	470,928.68		

- (2) 本期計入當期損益的政府補助金額為2,211,994.34元。

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

(IV) Others (Continued)

3. Government grants (Continued)

(1) Details (Continued)

- 3) Government grants related to income and used to compensate incurred relevant costs, expenses or losses (Continued)

- (2) In current period, government grants included into profit or loss totaled 2,211,994.34 yuan.

六、合併範圍的變更

本期無合併範圍變更事項。

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

VI. Changes in the consolidation scope

None

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(%) Holding proportion (%)		取得方式 Acquisition method
				直接 Direct	間接 Indirect	
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	100.00		非同一控制下企業合併 Business combination not under common control
成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	100.00		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 Chengdu City	成都市 Chengdu City	製造業 Manufacture	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 Chongqing City	重慶市 Chongqing City	製造業 Manufacture	40.00		投資設立 Investment

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

- 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範圍。

2. 重要的非全資子公司

VII. Interest in other entities (Continued)

(I) Interest in significant subsidiaries (Continued)

1. Significant subsidiaries (Continued)

(2) Other remarks

Basis of holding half or below voting rights but still controlling the investee and holding more than half voting rights but not controlling the investee.

As the Company holds 40% equity of Chongqing Putaifeng Aluminium Co., Ltd., holds majority of voting right in the Board of Directors, and could control its financial and operation decision, and have a privileged variable return, the Company brought the financial statements of Chongqing Putaifeng Aluminium Co., Ltd., into the consolidation scope.

2. Significant not wholly-owned subsidiaries

子公司名稱	Subsidiaries	少數股東持股比例(%) Holding proportion of non-controlling interest	本期歸屬於少數股東的損益 Profit or loss attributable to non-controlling interest for current period	本期收購少數股東股權 Dividend declared to non-controlling interest for current period	期末少數股東權益餘額 Closing balance of non-controlling interest
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	26,182,005.55		147,356,529.41
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	60.00	-1,015,428.98		1,318,145.95

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 Closing balance					負債合計 Total liabilities
		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	
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	36,850.51	5,525.08	42,375.59	5,536.46		5,536.46
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	378.12	698.33	1,076.45	791.77	65.00	856.77

子公司名稱	Subsidiaries	期初數 Opening balance					負債合計 Total liabilities
		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.	9,196.10	615.72	9,811.82	5,417.72		5,417.72
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	1,440.57	8,793.15	10,233.72	2,253.54	6,282.47	8,536.01
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	32,073.32	5,739.25	37,812.57	7,518.94		7,518.94
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	429.65	698.33	1,127.98	674.05	65.00	739.05

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)

(I) 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
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	Cash flows from operating activities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	19,069.55	6,545.50	6,545.50	-862.19
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	3.46	-169.24	-169.24	-0.40

子公司名稱	Subsidiaries	上年同期數 Prior period			經營活動 現金流量
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	Cash flows from operating activities
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
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	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

七、在其他主體中的權益(續)

(二) 在子公司的所有者權益份額發生變化但仍控制子公司的交易

1. 在子公司的所有者權益份額發生變化的情況說明

子公司名稱	Subsidiaries	變動時間 Date of change	變動前持股比例 Holding proportion before change	變動後持股比例 Holding proportion after change
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	2018/3/31 March 31,2018	66.67	100.00
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	2018/3/31 March 31,2018	96.67	100.00

2. 交易對於少數股東權益及歸屬於母公司所有者權益的影響

VII. Interest in other entities (Continued)

(II) Transactions resulting in changes in subsidiaries' equity but without losing control

1. Changes in subsidiaries' equity

2. Effect of transactions on non-controlling interest and equity attributable to parent company

項目	Items	成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd.	成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.
購買成本	Acquisition costs		
現金	Cash	19,500,000.00	
購買成本合計	Total acquisition costs	19,500,000.00	
減：按取得/處置的股權比例 計算的子公司淨資產份額	Less: Share in subsidiaries' net assets based on acquired/disposed net assets proportion	5,466,886.60	1,392,455.65
差額	Balance	12,640,657.75	
其中：調整資本公積	Including: Capital reserve adjusted	12,640,657.75	

註：本公司以1950萬收購少數股東持有的成都普天新材料有限公司33.33%股權。由於成都普天新材料有限公司持有成都中菱無線通信電纜有限公司10.00%股權，故本公司亦完成少數股東間接持有的成都中菱無線通信電纜有限公司3.33%股權的收購。

Note: The company acquired 33.33% shareholding interest in Chengdu PUTIAN new material Co, Ltd. held by non-controlling shareholders with RMB19,500,000.00. As Chengdu PUTIAN new material Co., Ltd. held 10.00% shareholding interest in Chengdu Zhongling Radio Communications Co., Ltd. So the company also completed the acquisition of 3.33% shareholding interest in Chengdu Zhongling Radio Communications Co., Ltd, which were indirectly held by non-controlling shareholders.

七、在其他主體中的權益(續)
 (三) 在合營企業或聯營企業中的
 權益

1. 重要的聯營企業

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

1. Significant joint ventures or associates

聯營企業名稱 Joint ventures or 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(%)		對合營企業或聯營 企業投資的會計處理方法 Accounting treatment
				Holding proportion (%)		
				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	成都市 Chengdu City	製造業 Manufacture	35.00	35.00	權益法核算 Equity method
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	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	22.50	權益法核算 Equity method

七、在其他主體中的權益(續)
 (三) 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)
 (III) Interest 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	5,566,698.80	54,853,929.29	1,368,374,745.63
非流動資產	Non-current assets	2,582,408.51	2,450,525.46	264,980,314.22
資產合計	Total assets	8,149,107.31	57,304,454.75	1,633,355,059.85
流動負債	Current liabilities	5,681,353.02	47,982,671.46	1,016,670,333.16
非流動負債	Non-current liabilities			53,381,716.78
負債合計	Total liabilities	5,681,353.02	47,982,671.46	1,070,052,049.94
少數股東權益	Non-controlling interest		103,349.71	
歸屬於母公司股東權益	Equity attributable to owners of parent company	2,467,754.29	9,218,433.58	563,303,009.91
按持股比例計算的淨資產份額	Proportionate share in net assets	863,714.00	4,517,032.46	126,743,177.22
調整事項	Adjustments			
商譽	Goodwill			3,190,746.07
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	973,669.56	4,517,032.43	130,165,680.89
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	5,374,372.74	68,444,058.60	512,593,522.99
淨利潤	Net profit	-1,463,928.77	-1,222,027.90	18,234,435.80
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	-1,463,928.77	-1,222,027.90	18,234,435.80
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)
 (三) 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)
 (III) Interest in joint venture or associates
 (Continued)
 2. Main financial information of significant
 associates (Continued)

項目	Items	期初數/上年同期數 Opening balance/Prior period		
		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	10,128,114.53	78,690,741.37	964,393,152.63
非流動資產	Non-current assets	2,810,859.13	2,922,962.69	279,077,517.99
資產合計	Total assets	12,938,973.66	81,613,704.06	1,243,470,670.62
流動負債	Current liabilities	9,007,290.60	71,069,892.87	654,026,798.48
非流動負債	Non-current liabilities			44,375,298.03
負債合計	Total liabilities	9,007,290.60	71,069,892.87	698,402,096.51
少數股東權益	Non-controlling interest		110,156.92	
歸屬於母公司股東權益	Equity attributable to owners of parent company	3,931,683.06	10,433,654.27	545,068,574.11
按持股比例計算的淨資產份額	Proportionate share in net assets	1,376,089.07	5,112,490.59	122,640,429.17
調整事項	Adjustments			
商譽	Goodwill			3,190,746.07
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	1,486,044.63	5,112,490.56	126,062,932.84
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			

八、與金融工具相關的風險

本公司從事風險管理的目標是在風險和收益之間取得平衡，將風險對本公司經營業績的負面影響降至最低水平，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，本公司風險管理的基本策略是確認和分析本公司面臨的各種風險，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。

本公司在日常活動中面臨各種與金融工具相關的風險，主要包括信用風險、流動風險及市場風險。管理層已審議並批准管理這些風險的政策，概括如下。

(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。

VIII. Risks related to financial instruments

The Company aims to seek the appropriate balance between the risks and benefits from its use of financial instruments and to mitigate the adverse effects that the risks of financial instruments have on the Company's financial performance. Based on such objectives, the Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

The Company has exposure to the following risks from its use of financial instruments, which mainly include: credit risk, liquidity risk, and market risk. Management have deliberated and approved policies concerning such risks, and details are:

(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.

八、與金融工具相關的風險(續)

(一) 信用風險(續)

2. 應收款項(續)

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2018年6月30日，本公司存在一定的信用集中風險，本公司應收賬款的31.89%(2017年12月31日：47.12%)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。

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：

VIII. Risks related to financial instruments (Continued)

(I) Credit risk (Continued)

2. Receivables (Continued)

As the Company only conducts business with credible and well-reputed third parties, normally, does not obtain collateral from customers. Normally, the Group does not obtain collateral from customers. The Company manages credit risk aggregated by customers. As of June 30, 2018, the Company has certain concentration of credit risk, and 31.89% (December 31, 2017: 47.12%) 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.

Analysis of receivables neither past due nor impaired and receivables past due but not impaired are as follows:

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	126,133,352.35				126,133,352.35
應收賬款	Accounts receivable	82,367,272.54				82,367,272.54
小計	Subtotal	208,500,624.89				208,500,624.89

八、與金融工具相關的風險(續)

(一) 信用風險(續)

2. 應收款項(續)

VIII. Risks related to financial instruments (Continued)

(I) Credit risk (Continued)

2. Receivables (Continued)

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	
應收票據	Notes receivable	98,266,619.18			98,266,619.18
應收賬款	Accounts receivable	104,951,589.51			104,951,589.51
小計	Subtotal	203,218,208.69			203,218,208.69

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盡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

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 instruments classified based on remaining time period till maturity

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	67,058,754.56	67,058,754.56	67,058,754.56		
其他應付款	Other payables	42,031,800.92	42,031,800.92	42,031,800.92		
長期借款	Long-term borrowings	7,036,325.83	7,036,325.83	458,982.42	917,964.84	5,659,378.57
小計	Subtotal	<u>116,126,881.31</u>	<u>116,126,881.31</u>	<u>109,549,537.90</u>	<u>917,964.84</u>	<u>5,659,378.57</u>

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 instruments classified based on remaining time period till maturity (Continued)

項目	Items	期初數 Opening 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	103,292,947.56	103,292,947.56	103,292,947.56		
其他應付款	Other payables	40,501,877.44	40,501,877.44	40,501,877.44		
長期借款	Long-term borrowings	7,409,015.78	7,409,015.78	468,028.30	936,056.60	6,004,930.88
小計	Subtotal	<u>151,203,840.78</u>	<u>151,203,840.78</u>	<u>144,262,853.30</u>	<u>936,056.60</u>	<u>6,004,930.88</u>

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2018年6月30日，本公司沒有以浮動利率計息的銀行借款(2017年12月31日：人民幣0.00元)，在其他變量不變的假設下，假定利率變動50個基準點，不會對本公司的利潤總額和股東權益產生重大的影響。

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。

本公司期末外幣貨幣性資產和負債情況見本財務報表附註合併財務報表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.

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 June 30, 2018, the Company did not have borrowings with interest accrued at floating interest rate (December 31, 2017: 0.00 yuan). If interest rates had been 50 basis points higher/lower and all other variables were held constant, the Company's gross profit and equity will not be significantly affected.

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

項目	Items	期末公允價值			合計 Total
		Fair value as of the balance sheet date			
		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				
1. 以公允價值計量且其變動計入其他綜合收益的金融資產	1. Financial assets at fair value through other comprehensive income				
(1) 債務工具投資	(1) Debt instrument investments	4,215,948.00			4,215,948.00
(2) 權益工具投資	(2) Equity instrument investments	4,215,948.00			4,215,948.00
(3) 其他	(3) Others				
持續以公允價值計量的資產總額	Total assets at recurring fair value measurement	4,215,948.00			4,215,948.00

(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。

(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。

IX. Fair value disclosure

(I) Details of fair value of assets and liabilities at fair value at the balance sheet date

(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.

(III) Valuation technique(s) and key input(s) for level 2 fair value at recurring and non-recurring fair measurement

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: RMB'0000)	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	190,305.00	60.00	60.00

(2) 本公司最終控制方是中國普天信息產業集團有限公司。

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. Parent company

(1) Parent company

(2) The Company's ultimate controlling party is China PUTIAN Corporation Limited.

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

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
南京普天天紀樓宇智能有限公司 Nanjing Putian Telege Intelligent Building Ltd.	同受母公司控制 Controlled by the same parent company
普天國際貿易有限公司 Putian International Trade Co. Ltd.	同受母公司控制 Controlled by the same parent company
中國普天信息產業股份有限公司成都分公司 Chengdu Branch of China Potevio Company Limited	同受母公司控制 Controlled by the same parent company
南京普天通信股份有限公司 Nanjing PUTIAN Telecommunications Company Limited	同受母公司控制 Controlled by the same parent company
日本住友電氣工業株式会社 Sumitomo Electric Industries Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's
Sumitomo Electric Asia Ltd.	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
Sumitomo Electric Asia Ltd.	more than 5% of the subsidiary shares
成都黃石雙峰電纜有限公司 Chengdu Huangshishuangfeng Cable Co., Ltd.	持有子公司5%以上股份股東 Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary shares
重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's
杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	同受母公司控制 Controlled by the same parent company
杭州億時照明工程設計有限公司 Hangzhou Yishi lighting engineering design co. Ltd.	同受母公司控制 Controlled by the same parent company
杭州鴻雁線纜有限公司 Hangzhou Honyar Cable Co., Ltd.	同受母公司控制 Controlled by the same parent company
杭州鴻雁工貿有限公司 Hangzhou Honyar Trade Co., Ltd.	同受母公司控制 Controlled by the same parent company
普天智能照明研究院有限公司 Putian Intelligent Lighting Research Institute Co., Ltd.	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

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
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	採購商品和接受勞務 Purchase of goods and receiving of services	50,915,124.17	42,156,161.85
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	4,445,008.14	9,599,822.20
中國普天信息產業股份有限公司 China Potevio Company Limited	採購商品和接受勞務 Purchase of goods and receiving of services	73,867.92	19,218.87
日本住友電氣工業株式会社 Sumitomo Electric Industries Ltd.	採購商品 Purchase of goods	1,419,634.14	2,187,807.17
Sumitomo Electric Asia Ltd.	採購商品 Purchase of goods	64,683,732.21	66,630,044.41
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
杭州鴻雁工貿有限公司 Hangzhou Honyar Trade Co., Ltd.	採購商品 Purchase of goods	20,386,554.01	
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	9,866.40	137,980.18

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	3,120,317.56	21,157,576.38
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	銷售商品和提供勞務 Sale of goods and rendering of services	162,910.04	21,947.66
成都黃石雙峰電纜有限公司 Chengdu Huangshishuangfeng Cable Co., Ltd.	銷售商品 Sale of goods		
重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	銷售商品 Sale of goods	34,584.44	35,892,627.44
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	105,307.96	270,147.42
普天智能照明研究院有限公司 Putian Intelligent Lighting Research Institute Co., Ltd.	銷售商品 Sale of goods		
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	2,484,822.46	4,822,666.84
杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	銷售商品 Sale of goods	248,755.07	

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

2. 關聯租賃情況 公司出租情況

出租方名稱 Lessors	租賃資產種類 Types of asset leased	本期確認的租賃收入 Lease income for current period	上年同期確認的租賃收入 Lease income for the preceding period
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	廠房 Plant	281,783.06	326,208.29
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	廠房 Plant	1,720,222.29	1,712,400.00

3. 關聯擔保情況 本公司及子公司作為被擔保方

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

2. Related party leases The Company as the lessor

3. Related party guarantees The Company and its subsidiaries as guaranteed parties

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擔保方 Guarantors	擔保金額 Amount guaranteed	擔保起始日 Commencement date	擔保到期日 Maturity date	擔保是否已經履行完畢 Whether the guarantee is mature
中國普天信息產業集團有限公司 China PUTIAN Corporation Limited	7,036,325.83	1997/2/21	2033/2/21	否 No

4. 關聯方資金拆借

4. Call loans between related parties

關聯方 Related parties	拆借金額 Amount	起始日 Commencement date	到期日 Maturity date	說明 Remarks
拆出 Call loans to related parties				
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	10,000,000.00	2017/12/31	2018/1/31	本期利息收入55,031.44元
	10,000,000.00	2017/12/31	2018/1/31	Interest income for the current period totaled RMB55,031.44

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

5. 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
袍金	Director's emoluments	66,666.72	50,000.04
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	596,408.88	592,359.23
退休金計劃供款	Payment of pension plan	119,947.50	104,934.72
住房公積金	Housing provident fund	37,854.00	36,216.00
其他利益	Other interest	53,322.20	46,443.75
	Total		
合計		874,199.30	829,953.74

6. 董事及監事薪酬

項目	Items	本期數 Current period cumulative				其他社會 保險費 Endowment insurance premium	合計 Total
		袍金 Director's emoluments	工資、獎金、 津貼和補貼 Wage, bonus, allowance, and subsidy	退休金計劃 供款 Payment of pension plan	住房公積金 Housing provident fund		
執行董事：	Executive directors:						
張曉成	Zhang Xiaocheng						
王米成	Wang Micheng						
劉韞(註1)	Liu Yun (Note I)						
韓蜀	Han Shu						
許立英	Xu Liying						
樊旭	Fan Xu						
獨立非執行董事：	Independent non-executive directors:						
蔡思聰(註2)	Cai Sicong (Note II)	4,166.67					4,166.67
毛亞萍(註3)	Mao Yaping (Note III)	12,500.01					12,500.01
肖孝州	Xiao Xiaozhou	25,000.02					25,000.02
林祖倫	Lin Zulun	25,000.02					25,000.02
監事：	Supervisors:						
鄭志利	Zheng Zhili						
熊挺	Xiong Ting		61,048.00	20,415.12	4,800.00	8,204.41	94,467.53
劉俊	Liu Jun		75,925.06	10,128.90	3,630.00	4,475.73	94,159.69
合計	Total	66,666.72	136,973.06	30,544.02	8,430.00	12,680.14	255,293.94

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

5. Key management's emoluments

6. Directors' and supervisors' emoluments

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

6. 董事及監事薪酬(續)

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

6. Directors' and supervisors' emoluments (Continued)

項目	Items	上年同期數 Preceding period comparative					合計 Total
		袍金 Director's emoluments	工資、獎金、 津貼和補貼 Wage, bonus, allowance, and subsidy	退休金計劃 供款 Payment of pension plan	住房公積金 Housing provident fund	其他社會 保險費 Endowment insurance premium	
執行董事：	Executive directors:						
張曉成	Zhang Xiaocheng						
王米成	Wang Micheng						
王鋒(註1)	Wang Feng (Note I)						
劉韞(註1)	Liu Yun (Note I)						
韓蜀	Han Shu						
許立英	Xu Liying						
樊旭	Fan Xu						
獨立非執行董事：	Independent non-executive directors:						
肖孝州	Xiao Xiaozhou	25,000.02					25,000.02
林祖倫	Lin Zulun	25,000.02					25,000.02
監事：	Supervisors:						
鄭志利	Zheng Zhili						
熊挺	Xiong Ting		88,048.00	16,516.32	4,800.00	6,683.31	116,047.63
合計	Total	50,000.04	88,048.00	16,516.32	4,800.00	6,683.31	166,047.67

註1：2017年1月13日王鋒先生為投入更多時間處理個人事務而辭任執行董事，同時委任劉韞女士為執行董事。

註2：2018年1月13日蔡思聰先生為投放更多時間處理個人事業發展而辭任本公司獨立非執行董事、審核委員會主席、提名委員會主席、戰略發展委員會成員及薪酬與考核委員會成員。

註3：2018年4月13日董事會委任毛亞萍女士為獨立非執行董事，擔任本公司審核委員會主席及提名委員會、薪酬與考核委員會及戰略發展委員會各自之成員。

Note I: In order to spend more time on personal affairs, Mr. Wang Feng resigned his post as executive director, meanwhile, Ms. Liu Yun was commissioned as executive director on January 13, 2017.

Note II: In order to spend more time on personal affairs, Mr. Cai Sicong resigned his post as independent non-executive director, chairman of audit committee, chairman of nominating committee, member of strategic development committee and member of remuneration and assessment committee on January 13, 2018.

Note III: The board of directors commissioned Ms. Mao Yaping as independent non-executive director, chairman of audit committee, member of nominating committee, member of remuneration and assessment committee and member of strategic development committee on April 13, 2018.

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

7. 薪酬最高的前五名僱員

本期薪酬最高的前五名僱員中包括0位(2017年: 0位)董事,其薪酬詳情如本財務報表附註十(二)6所述,剩餘5位(2017年: 4位)非董事僱員的本期薪酬詳情如下:

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
袍金	Director's emoluments		
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	539,189.65	370,875.60
退休金計劃供款	Payment of pension plan	76,241.04	65,450.82
住房公積金	Housing provident fund	28,068.00	24,060.00
其他利益	Other interest	35,479.75	30,319.67
合計	Total	678,978.44	490,706.09

薪酬介於以下範圍內的非董事及非監事最高薪酬僱員的人數如下:

項目	Items	本期人數 Number of individuals (2018)	上年同期人數 Number of individuals (2017)
港幣0元至港幣100萬元	HK\$ nil-HK\$1 million	5	5

8. 本公司向杭州鴻雁電器有限公司、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、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章定義的持續關聯交易,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聯交易一節中披露。

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

7. Five highest paid employees

The five employees whose emoluments were the highest for the period include 0 (2017: 0) directors whose emoluments are reflected in the analysis presented above. The emoluments payable to the remaining 5 (2017: 4) employees during the period are as follows:

The number of non-directors and non-supervisors who are paid below is as follows:

8. The Company purchases goods from Hangzhou Honyar Electrical Co., Ltd., Sumitomo Electric Industries and Ltd. and Sumitomo Electric Asia Ltd.; the Company sales goods to China Potevio Company Limited 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

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				
Accounts receivable	Nanjing Putian Telege Intelligent Building Ltd.	93,192.96	93,192.96	93,192.96	93,192.96
應收賬款	中國普天信息產業股份有限公司				
Accounts receivable	China Potevio Company Limited	22,975,119.50		42,233,063.23	
應收賬款	中國普天信息產業股份有限公司成都分公司				
Accounts receivable	Chengdu Branch of China Potevio Company Limited	304,891.23	304,891.23	304,891.23	304,891.23
應收賬款	成都八達連接插件有限公司				
Accounts receivable	Chengdu Bada Connector Co., Ltd.	140,054.59		88,912.03	
應收賬款	重慶泰山電纜有限公司				
Accounts receivable	Chongqing Taishan Cable Co., Ltd.			249,178.73	
應收賬款	成都黃石雙峰電纜有限公司				
Accounts receivable	Chengdu Huangshishuangfeng Cable Co., Ltd.	3,416,171.88		3,416,171.88	
小計					
Subtotal		26,929,430.16	398,084.19	46,385,410.06	398,084.19
預付款項	Sumitomo Electric Asia Ltd.				
Advances paid	Sumitomo Electric Asia Ltd.	761,546.02		718,900.36	
預付款項	中國普天信息產業股份有限公司				
Advances paid	China Potevio Company Limited			78,300.00	
預付款項	杭州鴻雁電器有限公司				
Advances paid	Hangzhou Honyar Electrical Co., Ltd.	21,293,666.17		21,293,666.17	
預付款項	杭州鴻雁工貿有限公司				
Advances paid	Hangzhou Honyar Trade Co., Ltd.	16,125,290.30		4,698,187.24	
小計					
Subtotal		38,180,502.49		26,789,053.77	

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	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
其他應收款	中國普天信息產業股份有限公司				
Other receivables	China Potevio Company Limited	2,452,740.84		2,452,740.84	
其他應收款	成都八達接插件有限公司				
Other receivables	Chengdu Bada Connector Co., Ltd.	5,001.72		10,212,371.31	
其他應收款	重慶泰山電纜有限公司				
Other receivables	Chongqing Taishan Cable Co., Ltd.	436,822.86		496,822.86	
其他應收款	成都黃石雙峰電纜有限公司				
Other receivables	Chengdu Huangshishuangfeng Cable Co., Ltd.	466,822.86		496,822.86	
其他應收款	成都月欣通信材料有限公司				
Other receivables	Chengdu Yuexin Telecommunications Materials Co., Ltd.	18,255.64		4,568.95	
其他應收款	普天智能照明研究院有限公司				
Other receivables	Putian Intelligent Lighting Research Institute Co., Ltd.	2,564,655.38	256,465.54	5,564,655.38	556,465.54
其他應收款	普天法爾勝光通信有限公司				
Other receivables	Putian Fasten Cable Telecommunication Co., Ltd.	62,058.13		1,855,990.64	
小計					
Subtotal		6,006,357.43	256,465.54	21,083,972.84	556,465.54

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.	846,822.81	23,236,034.91
應付賬款 Accounts payable	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,369,720.75	3,134,113.95
應付賬款 Accounts payable	Sumitomo Electric Asia Ltd. Sumitomo Electric Asia Ltd.	31,824,526.44	27,877,989.45
應付賬款 Accounts payable	日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	381,499.07	393,228.16
應付賬款 Accounts payable	杭州鴻雁線纜有限公司 Hangzhou Honyar Cable Co., Ltd.	106,893.69	106,893.69
應付賬款 Accounts payable	杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	122,822.80	122,822.80
應付賬款 Accounts payable	杭州鴻雁工貿有限公司 Hangzhou Honyar Trade Co., Ltd.	3,166,975.49	3,531,999.14
應付賬款 Accounts payable	成都黃石雙峰電纜有限公司 Chengdu Huangshishuangfeng Cable Co., Ltd.	8,121,852.90	8,121,852.90
小計 Subtotal		<u>45,941,113.95</u>	<u>66,524,935.00</u>

X. Related party relationships and transactions (Continued)

(III) Balance due to or from related parties (Continued)

2. Balance due to related parties

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(續)

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	期初數 Opening balance
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	
預收賬款 Advances received	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	1,040,318.88	
小計 Subtotal		1,045,868.88	
其他應付款 Other payables	日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	230,559.39	211,887.01
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	100,000.00
其他應付款 Other payables	普天智能照明研究院有限公司 Putian Intelligent Lighting Research Institute Co., Ltd.	100,000.00	100,000.00
其他應付款 Other payables	杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	123,835.92	61,917.96
其他應付款 Other payables	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	30,000.00	
小計 Subtotal		584,395.31	473,804.97

X. Related party relationships and transactions (Continued)

(III) Balance due to or from related parties (Continued)

2. Balance due to related parties (Continued)

十一、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。

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。

2. 報告分部的財務信息

XI. Commitments

As of the balance sheet date, the company has no significant commitments to disclose.

XII. Events after the balance sheet date

As of the approved report date of this financial statement, the company has no events after the balance sheet date to disclose.

XIII. Other significant events

(I) Segment information

1. Identification basis 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. The Company identified reportable segments based on products.

2. Financial information of reportable segments

		本期數/期末數 Closing balance/current period cumulative					
項目	Items	銅纜及 相關產品 Copper cable and related products	光通信產品 Optical communication 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	合計 Total
主營業務收入	Revenue from main operations	113,379,924.44	189,971,675.36	327,014.90	34,584.44	9,762,016.04	293,951,183.10
主營業務成本	Cost of main operations	111,224,906.35	100,951,578.50	527,861.57	36,206.56	13,661,415.70	199,079,137.28
資產減值損失	Assets impairment loss	2,193,843.44		1,897,394.27	2,520.19		4,093,757.90
資產總額	Total assets	1,040,645,141.04	423,755,900.77	96,424,397.11	10,764,570.43	236,733,767.75	1,334,856,241.60
負債總額	Total liabilities	160,958,388.31	55,364,577.23	82,569,301.43	8,567,660.51	57,112,121.08	250,347,806.40

		上年同期數/期初數 Opening balance/preceding period comparative					
項目	Items	銅纜及相關產品 Copper cable and related products	光通信產品 Optical communication 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	合計 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
資產減值損失	Assets impairment loss	996,128.35		1,481,078.85			2,477,207.20
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

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		期初數	
		Closing balance		Opening balance	
		合併	母公司	合併	母公司
		Consolidated	Parent company	Consolidated	Parent company
流動資產淨值	Net current assets	688,431,187.98	355,813,238.47	668,755,327.27	395,404,231.21
總資產減流動負債	Total assets less current liabilities	1,154,204,100.20	848,196,878.61	1,143,697,111.23	872,600,303.02

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. 應收票據及應收賬款

1. Notes receivable and Accounts receivable

(1) 明細情況

(1) Details

項目	Items	期末數	期初數
		Closing balance	Opening balance
應收票據	Notes receivable	64,524,274.30	42,373,740.85
應收賬款	Accounts receivable	59,186,864.45	77,421,442.96
合計	Total	123,711,138.75	119,795,183.81

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. 應收票據及應收賬款(續)

(2) 應收票據

1) 明細情況

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Notes receivable and Accounts receivable (Continued)

(2) Notes receivable

1) Details

項目	Items	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
銀行承兌匯票	Bank acceptance	64,424,274.30		64,424,274.30
商業承兌匯票	Trade acceptance	100,000.00		100,000.00
合計	Total	<u>64,524,274.30</u>		<u>64,524,274.30</u>

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
銀行承兌匯票	Bank acceptance	39,773,740.85		39,773,740.85
商業承兌匯票	Trade acceptance	2,600,000.00		2,600,000.00
合計	Total	<u>42,373,740.85</u>		<u>42,373,740.85</u>

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. 應收票據及應收賬款(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

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Notes receivable and Accounts receivable (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	<u>10,046,217.28</u>	
小計	Subtotal	<u>10,046,217.28</u>	

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 still holds joint liability on such acceptance, according to the Negotiable Instruments Law.

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. 應收票據及應收賬款(續)

(3) 應收賬款

1) 應收賬款列示如下：

本公司授予客戶的信貸期一般為約1-12個月。應收賬款並不計息。

應收賬款總體分析如下：

		期末數 Closing balance	期初數 Opening balance
應收賬款	Accounts receivable	102,283,708.67	118,073,454.25
減：壞賬準備	Less: Provision for bad debt	43,096,844.22	40,652,011.29
合計	Total	59,186,864.45	77,421,442.96

2) 應收賬款的賬齡分析如下：

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	43,341,845.82	58,360,834.52
1-2年	1-2 years	7,384,730.93	10,684,128.63
2-3年	2-3 years	11,572,270.30	13,057,900.71
3-5年	3-5 years	5,490,857.92	1,521,810.83
5年以上	Over 5 years	34,494,003.70	34,448,779.56
小計	Subtotal	102,283,708.67	118,073,454.25
減：壞賬準備	Less: Provision for bad debt	43,096,844.22	40,652,011.29
合計	Total	59,186,864.45	77,421,442.96

應收賬款以款項實際發生的月份為基準進行賬齡分析，先發生的款項，在資金周轉的時候優先結清。

XIV. Notes to items of parent company financial statements (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Notes receivable and Accounts receivable (Continued)

(3) Accounts receivable

1) Accounts receivable are presented as follows:

The credit terms granted to customers are generally 1 to 12 months. The accounts receivable bear no interest.

The analysis of accounts receivable is as follows:

2) The aging analysis of accounts receivable is as follows:

The analysis of aging of accounts receivable is based on the month of offering credit to clients. The early accounts receivable will be collected firstly, when clients turn over capital.

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. 應收票據及應收賬款(續)

(3) 應收賬款(續)

- 3) 本期計提、收回或轉回的壞賬準備情況

		期末數 Closing balance	期初數 Opening balance
期/年初數	Opening balance	40,652,011.29	36,695,100.69
本期/年計提	Provision in the current period/year	<u>2,444,832.93</u>	<u>3,956,910.60</u>
期/年末數	Closing balance	<u>43,096,844.22</u>	<u>40,652,011.29</u>

- 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. Notes receivable and Accounts receivable (Continued)

(3) Accounts receivable (Continued)

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

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

單位名稱	Debtors	賬面餘額 Book balance	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
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	8,084,480.51	7.90	
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	6,942,329.67	6.79	
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	5,972,000.00	5.84	597,200.00
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	5,317,674.43	5.20	
南車投資租賃有限公司	CSR Investment & Leasing Co. Ltd.	<u>3,447,224.74</u>	<u>3.37</u>	<u>1,034,167.42</u>
小計	Subtotal	<u>29,763,709.35</u>	<u>29.10</u>	<u>1,631,367.42</u>

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

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

項目	Items	期末數 Closing balance	期初數 Opening balance
應收利息	interests receivable		
應收股利	Dividend receivable		
其他應收款	Other receivable	35,178,962.64	43,017,049.35
合計	total	35,178,962.64	43,017,049.35

(2) 其他應收款

1) 按款項性質分類別分析

(2) Other receivables

1) 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	4,886,324.75	4,916,324.75
拆借款	Call loans	5,000,000.00	15,000,000.00
應收暫付款	Temporary advance payment receivable	52,906,947.68	51,004,708.03
小計	Subtotal	62,793,272.43	70,921,032.78
減：壞賬準備	Less: Provision for bad debt	27,614,309.79	27,903,983.43
合計	Total	35,178,962.64	43,017,049.35

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) 其他應收款(續)

2) 按賬齡分析如下：

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	32,715,583.01	37,943,700.74
1-2年	1-2 years	2,694,028.76	5,594,933.16
2-3年	2-3 years	54,966.48	53,781.24
3-5年	3-5 years	1,386.06	1,309.52
5年以上	Over 5 years	27,327,308.12	27,327,308.12
小計	Subtotal	62,793,272.43	70,921,032.78
減：壞賬準備	Less: Provision for bad debt	27,614,309.79	27,903,983.43
合計	Total	35,178,962.64	43,017,049.35

賬齡自其他應收款確認日起開始計算。

3) 本期計提、收回或轉回的壞賬準備情況

		期末數 Closing balance	期初數 Opening balance
期/年初數	Opening balance	27,903,983.43	27,083,931.86
本期/年計提	Provision in the current period/year		820,051.57
本期/年轉回	Reversal in the current period/year	289,673.64	
期/年末數	Closing balance	27,614,309.79	27,903,983.43

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) Other receivables (Continued)

2) The aging analysis of other receivables is as follows:

The account age were calculated from the date of confirmation of other receivables.

3) Provisions made, collected or reversed in current period

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) 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)

(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	Ages		
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	拆借款、應收暫付款 Call loans, temporary advance payment receivable	27,981,886.99	1年以內 Within 1 year	44.56	—
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	13.36	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	7.62	4,786,324.75
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	5.68	3,566,915.53
普天智能照明研究院 Putian Intelligent Lighting Research Institute Co., Ltd.	應收暫付款 Temporary advance payment receivable	2,564,655.38	1-2年 1-2 years	4.08	256,465.54
小計	Subtotal	47,290,920.65		75.30	17,000,843.82

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	185,640,969.81	7,480,000.00	178,160,969.81	166,140,969.81	7,480,000.00	158,660,969.81
對聯營、 合營企業投資	Investments in associates and joint ventures	132,591,540.16	125,903.35	132,465,636.81	129,596,625.31	125,903.35	129,470,721.96
合計	Total	<u>318,232,509.97</u>	<u>7,605,903.35</u>	<u>310,626,606.62</u>	<u>295,737,595.12</u>	<u>7,605,903.35</u>	<u>288,131,691.77</u>

(2) 對子公司投資

(2) Investments in subsidiaries

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
						減值準備 Provision for impairment made in current period	期末數 Closing balance of provision for impairment
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	15,013,376.15	19,500,000.00		34,513,376.15		
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		7,480,000.00
小計	Subtotal	<u>166,140,969.81</u>	<u>19,500,000.00</u>		<u>185,640,969.81</u>		<u>7,480,000.00</u>

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	期初數 Opening balance	本期增減變動 Increase/decrease			其他綜合 收益調整 Adjustment in other comprehensive income
			追加投資 Investments increased	減少投資 Investments decreased	權益法下確認 的投資損益 Investment income recognized under equity method	
聯營企業	Associates					
成都電纜材料廠	Chengdu Telecommunications Cable Factory	125,903.35				
成都八達接插件 有限公司	Chengdu Bada Connector Co., Ltd.	5,112,490.56			-595,458.13	
成都月欣通信材料 有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,486,044.63			-512,375.07	
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	122,872,186.77			4,102,748.05	
合計	Total	129,596,625.31			2,994,914.85	

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)

3. 長期股權投資(續)

(3) 對聯營、合營企業投資(續)

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 (Continued)

被投資單位	Investees	本期增減變動				期末數	減值準備餘額
		Increase/decrease					
		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	Closing balance of provision for impairment
聯營企業	Associates						
成都電纜材料廠	Chengdu Telecommunications Cable Factory					125,903.35	125,903.35
成都八達連接 有限公司	Chengdu Bada Connector Co., Ltd.					4,517,032.43	
成都月欣通信材料 有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					973,669.56	
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					126,974,934.82	
合計	Total					132,591,540.16	125,903.35

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)

(4) 對非上市公司投資和對上市公司投資

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)

(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	<u>310,626,606.62</u>	<u>288,131,691.77</u>
合計	Total	<u><u>310,626,606.62</u></u>	<u><u>288,131,691.77</u></u>

(二) 母公司利潤表項目註釋

1. 營業收入／營業成本

(II) Notes to items of the parent company income statement

1. Operating revenue/cost

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	<u>92,200,654.42</u>	<u>89,851,579.58</u>	<u>95,691,816.85</u>	<u>93,259,832.57</u>
其他業務收入	Revenue from other operations	<u>17,013,077.95</u>	<u>9,303,794.09</u>	<u>18,522,056.39</u>	<u>12,210,523.59</u>
合計	Total	<u><u>109,213,732.37</u></u>	<u><u>99,155,373.67</u></u>	<u><u>114,213,873.24</u></u>	<u><u>105,470,356.16</u></u>

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. 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	<u>2,994,914.85</u>	<u>3,490,568.04</u>
合計	Total	<u>2,994,914.85</u>	<u>3,490,568.04</u>

(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	<u>2,994,914.85</u>	<u>3,490,568.04</u>
小計	Subtotal	<u>2,994,914.85</u>	<u>3,490,568.04</u>

XIV. Notes to items of parent company financial
statements (Continued)

(II) Notes to items of the parent company
income statement (Continued)

2. Investment income

(1) Details

(2) Investment income from investments in
unlisted company and listed company

十五、其他補充資料
(一) 非經常性損益

XV. Other supplementary information
(I) Non-recurring profit or loss

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	39,886.79	
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)	2,211,994.34	
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	55,031.44	
除上述各項之外的其他營業外收入 和支出	Other non-operating revenue or expenditures	24,593.33	
其他符合非經常性損益定義的 損益項目	Other profit or loss satisfying the definition of non-recurring profit or loss		
小計	Subtotal	2,331,505.90	
減：企業所得稅影響 數(所得稅減少以「-」表示)	Less: enterprise income tax affected	11,137.04	
少數股東權益影響額(稅後)	Non-controlling interest affected (after tax)	619,113.28	
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	1,701,255.58	

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	0.76	0.02	0.02
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	0.58	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料 (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 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	7,216,550.01
非經常性損益 Non-recurring profit or loss	B	1,701,255.58
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	5,515,294.43
歸屬於公司普通股股東的期初淨資產 Opening balance of net assets attributable to shareholders of ordinary shares	D	941,257,867.58
發行新股或債轉股等新增加的、歸屬於公司普通股股東的淨資產 Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares	E	
新增淨資產次月起至報告期期末的累計月數 Number of months counting from the next month when the net assets were increased to the end of the reporting period	F	
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 Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G	
減少淨資產次月起至報告期期末的累計月數 Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H	
其他 可供出售金融資產公允價值變動引起的淨資產增加 Others Net assets increase due to changes in fair value of held-for-trading financial assets	I1	
增減淨資產次月起至報告期期末的累計月數 Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period	J1	3.00
報告期月份數 Number of months in the reporting period	K	6.00
加權平均淨資產 Weighted average net assets	$L = D + A/2 + E \times F/K - G \times H/K \pm I \times J/K$	944,866,142.59
加權平均淨資產收益率 Weighted average RONA	$M = A/L$	0.76
扣除非經常損益加權平均淨資產收益率 Weighted average RONA after deducting non-recurring profit or loss	$N = C/L$	0.58

十五、其他補充資料(續)

(二) 淨資產收益率及每股收益料(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

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

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	7,216,550.01
非經常性損益 Non-recurring profit or loss	B	1,701,255.58
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	5,515,294.43
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	$M=A / L$	0.02
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

十五、其他補充資料(續)

(二) 淨資產收益率及每股收益料(續)

3. 基本每股收益和稀釋每股收益的計算過程(續)

(2) 稀釋每股收益的計算過程

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。

成都普天電纜股份有限公司
二零一八年八月二十四日

XV. Other supplementary information (Continued)

(II) RONA and EPS (Continued)

3. Calculation process of basic EPS and diluted EPS (Continued)

(2) Calculation process of diluted EPS

The calculation process of diluted EPS is the same with that of basic EPS.

Chengdu PUTIAN Telecommunications Cable Co., Ltd.
24 August 2018

Potevio 中国普天

成都普天電纜股份有限公司
CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

