

Potevio 中国普天

成都普天電纜股份有限公司

(在中華人民共和國註冊成立之中外合資股份有限公司)

CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

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

股份代號 Stock Code: 1202

INTERIM REPORT
中期業績報告

2014



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摘要

於截至二零一四年六月三十日止的六個月（「本期間」），本集團共實現營業額為人民幣483,674,463.20元，與去年同期比較上升7.75%。

- 於本期間，銅纜及相關產品的銷售額為人民幣150,574,072.07元，較去年同期上升10.03%。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89,467,291.62元，較去年同期上升13.38%；成都電纜雙流熱縮製品廠實現熱縮套管及其他產品銷售額人民幣21,843,762.77元，較去年同期下降10.04%；普天法爾勝光通信有限公司實現光纖、光纜銷售額為人民幣227,192,996.86元，較去年同期上升5.40%。
- 本期間股東應佔虧損為人民幣23,323,054.56元，而去年同期為虧損人民幣29,442,011.27元。少數股東應佔虧損為人民幣3,036,707.62元，而去年同期為收益人民幣10,643,330.56元。
- 董事會建議截至二零一四年六月三十日止六個月不派發中期股息。

SUMMARY

The Group recorded a turnover of RMB483,674,463.20 for the six months ended 30 June 2014 (the "Period"), representing an increase of 7.75% as compared to the corresponding period last year.

- During the Period, sales of copper cables and related products amounted to RMB150,574,072.07, representing an increase of 10.03% as compared to the corresponding period last year. Sales of optical fibres by Chengdu SEI Optical Fiber Co., Ltd., a principal subsidiary of the Company, amounted to RMB89,467,291.62, representing an increase of 13.38% as compared to the corresponding period last year. Sales of heat shrinkable joining sleeves and other products by Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant amounted to RMB21,843,762.77, representing a decrease of 10.04% as compared to the corresponding period last year. Sales of optical fibres and optical cables by Putian Fasten Cable Telecommunication Co., Ltd. amounted to RMB227,192,996.86, representing an increase of 5.40% as compared to the corresponding period last year.
- During the Period, loss attributable to the shareholders was RMB23,323,054.56, as compared to a loss of RMB29,442,011.27 recorded for the corresponding period last year. Loss attributable to minority shareholders was RMB3,036,707.62, as compared to a profit of RMB10,643,330.56 for the corresponding period last year.
- The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2014.

管理層討論及分析

(一) 業績分析

於本期間，本集團的主要業務為生產及銷售各類通訊電纜、光纖及電纜套管。

於本期間，本集團共實現營業額為人民幣483,674,463.20元，與去年同期比較上升7.75%。

於本期間，銅纜及相關產品的銷售額為人民幣150,574,072.07元，較去年同期上升10.03%。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89,467,291.62元，較去年同期上升13.38%；成都電纜雙流熱縮製品廠實現熱縮套管及其他產品銷售額人民幣21,843,762.77元，較去年同期下降10.04%；普天法爾勝光通信有限公司實現光纖、光纜銷售額為人民幣227,192,996.86元，較去年同期上升5.40%。

主營業務虧損的主要原因：

1. 光通信產品價格下滑；及
2. 通信產品市場持續縮減。

MANAGEMENT DISCUSSION AND ANALYSIS

(I) Results analysis

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

During the Period, the Group recorded a turnover of RMB483,674,463.20, representing an increase of 7.75% as compared to the corresponding period last year.

During the Period, sales of copper cables and related products amounted to RMB150,574,072.07, representing an increase of 10.03% as compared to the corresponding period last year. Sales of optical fibres by Chengdu SEI Optical Fiber Co., Ltd., a principal subsidiary of the Company, amounted to RMB89,467,291.62, representing an increase of 13.38% as compared to the corresponding period last year. Sales of heat shrinkable joining sleeves and other products by Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant amounted to RMB21,843,762.77, representing a decline of 10.04% as compared to the corresponding period last year. Sales of optical fibres and optical cables by Putian Fasten Cable Telecommunication Co., Ltd. amounted to RMB227,192,996.86, representing an increase of 5.40% as compared to the corresponding period last year.

Major reasons for loss from principal operations include:

1. Decline of prices of optical telecommunication products; and
2. Prolonged shrinkage of telecommunication products' market.

(二) 主要業務回顧

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

1. 市場拓展方面

通過優化產品銷售結構和客戶結構，彌補由於產品價格下滑帶來的不利影響。通過技術交流和商務洽談，拓展新市場。通過調整經營思路，提高銷售收入。

2. 產品研發方面

改造升級預製棒工藝及設備，並完成多項光纜技改。開發耐溫等級 200℃ 及耐溫等級 150℃ 的高溫導線。優化長輸管線熱熔膠和熱收縮帶配方，完成高密度聚乙烯基材試驗及性能測試。改進兩款 4G 手機用同軸電纜樣品。

3. 降本增效方面

提升自主光棒合格率及產量，降低自主光棒成本。按照重點關注高毛利產品及客戶細分市場的戰略，帶動產品總體價格上升。加強材料採購管理，控制材料消耗，改進產品包裝，有效降低成本。

(II) Review of principal operations

To improve the performance of the Group, the Board has 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:

1. Market expansion

The Group optimized product sales structure and client portfolio to eliminate the adverse effect of product price decline. It explored and expanded into new markets through technology exchanges and business negotiations and also enhanced sales revenue by adjusting operating strategies.

2. Product research and development

The Group improved and upgraded optical cable manufacturing process and equipment and accomplished a number of technological improvements in optical cables, as well as developed heat-resistant conducting wires with maximum allowable temperatures of 200°C and 150°C. In the meantime, it optimized the formulas of hot melt adhesive and contraction bands of long pipeline and conducted testing for high density polyethylene based materials and performance tests. Two types of coaxial cable sample for 4G mobile phones have also been modified.

3. Enhancing cost-efficiency

The Group enhanced qualified products rate and production volume of self-developed optical wand and lowered its cost. It followed the market strategy of focusing on high margin products and customer segmentation to drive up the overall product price. It also strengthened management of material procurement, controlled consumption of raw materials and modified product packaging which could effectively lower the costs.

4. 精細化管理方面

鞏固管理提升成果，大力推進管理創新。進行組織結構調整、流程梳理與再造。加強現場管理及檢查，建立和維護良好的生產和工作秩序。

5. 企業管理方面

進行機構調整，公司機構由30個精簡為21個，並嚴謹、科學地明確了各部門的職責和工作流程，達到了工作職責分明，人員精幹高效的目的。根據公司戰略規劃設計，成立了研發中心，搭建起公司層面技術創新平台。對公司管理制度進行全面梳理，公司管理制度由原來的102項縮減為89項。

4. Lean management

The Group has consolidated its management and enhanced the efficiency. It has also been devoted to innovative management. It underwent corporate structural reorganization, procedure streamlining and re-engineering. It also strengthened the on-site management and supervision to establish and maintain good production and operation process.

5. Corporate management

The Group has initiated an organizational restructuring, reduced its corporate departments from 30 to 21. It also stringently and scientifically defined duties and work flow of each department, thereby contributing to clear delineation of duties and ensuring staff to excel and perform duties effectively. A research and development centre has been established in accordance with the Company's strategic plan, setting up a platform for technology innovation on the Company level. The Company's management system has also undergone a comprehensive streamlining that reduced the number of company management frameworks from previously 102 to 89.

(三) 財務分析

於二零一四年六月三十日，本集團資產總值為人民幣1,986,211,099.27元，較去年年末的人民幣1,956,252,966.27元上升1.53%。其中非流動資產總值為人民幣802,297,906.74元，佔總值的40.39%，較去年年末的人民幣792,326,263.43元上升1.26%。於二零一四年六月三十日，流動資產總值為人民幣1,183,913,192.53元，佔總值的59.61%，較去年年末的人民幣1,163,926,702.84元上升1.72%。

本集團於本期間之經營業務淨現金流出為人民幣72,433,762.57元，去年同期淨現金流出為人民幣75,643,179.89元。

於二零一四年六月三十日，本集團銀行結餘及現金(包括有負擔的存款)為人民幣225,319,040.16元，較去年年末的人民幣379,793,686.19元下降40.67%。

(III) Financial analysis

As at 30 June 2014, the Group's total assets amounted to RMB1,986,211,099.27, representing an increase of 1.53% from RMB1,956,252,966.27 as at the end of last year, of which the total non-current assets amounted to RMB802,297,906.74, accounting for 40.39% of the total assets and representing an increase of 1.26% from RMB792,326,263.43 as at the end of last year. As at 30 June 2014, the Group's total current assets amounted to RMB1,183,913,192.53, accounting for 59.61% of total assets and representing an increase of 1.72% from RMB1,163,926,702.84 as at the end of last year.

The net cash outflow from operating activities of the Group during the Period amounted to RMB72,433,762.57 while the net cash outflow for the corresponding period last year was RMB75,643,179.89.

As at 30 June 2014, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB225,319,040.16, representing a decline of 40.67% from RMB379,793,686.19 as at the end of last year.

於二零一四年六月三十日，本集團負債總額為人民幣618,728,919.46元（於二零一三年十二月三十一日：人民幣561,802,655.48元），負債對資產比率為31.15%，較去年年末的28.72%上升2.43%，其中一年內到期銀行及其他貸款為人民幣225,000,000.00元。

於本期間內，本集團未有其他集資活動。

於本期間內，本集團的分銷費用、行政及其他業務費用和財務費用分別為人民幣17,716,771.65元、人民幣46,236,750.92元及人民幣4,697,235.05元，較去年同期的人民幣20,361,098.04元、人民幣51,479,283.87元及人民幣308,252.63元，分別下降12.99%、下降10.18%及多支出4,388,982.42元。

於本期間內，本集團的平均毛利率為8.01%，較去年同期的12.41%下降4.40%。

1. 資金流動性分析

於二零一四年六月三十日，本集團資金流動比率為2.29，速動比率為1.79。

2. 財政資源分析

於二零一四年六月三十日，本集團共獲銀行短期貸款及其他短期貸款為人民幣225,000,000.00元。而本集團銀行存款及現金達人民幣225,319,040.16元。因此，本集團短期償債風險上升。

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。

As at 30 June 2014, the Group's total liabilities amounted to RMB618,728,919.46 (as at 31 December 2013: RMB561,802,655.48). The liability-to-asset ratio was 31.15%, representing an increase of 2.43% as compared to 28.72% as at the end of last year. Bank and other borrowings due within one year amounted to RMB225,000,000.00.

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

During the Period, the Group's distribution costs, administrative and other operating expenses and finance costs amounted to RMB17,716,771.65, RMB46,236,750.92 and RMB4,697,235.05 respectively, representing a decline of 12.99%, a decline of 10.18%, and an increase of RMB4,388,982.42 from RMB20,361,098.04, RMB51,479,283.87 and RMB308,252.63 respectively in the corresponding period last year.

During the Period, the average gross profit margin of the Group was 8.01%, representing a decline of 4.40% from 12.41% in the corresponding period last year.

1. Analysis of liquidity

As at 30 June 2014, the Group's current ratio and quick ratio were 2.29 and 1.79 respectively.

2. Analysis of financial resources

As at 30 June 2014, the Group's short-term bank loans and other loans amounted to RMB225,000,000.00. As the Group's bank deposits and cash amounted to RMB225,319,040.16, the Group has greater 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 was noted such as default in payment of due debts and failure of performance of due obligations.

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

於二零一四年六月三十日，本集團並無或有負債(二零一三年：無)。

(四) 業務展望

1. 進一步發揮全面預算的核心作用，增強經營保障能力

加強預算執行的跟蹤分析和反饋提示，確保重點事項按計劃完成；建立對預算執行偏差的即時報警機制以及整改方案落實的聯合追蹤機制。進一步加強應收賬款、存貨等資產管理。進一步深化財務管理體系建設，強化財務監督，防範財務風險；提高數據統計和財務分析質量，為經營管理提供有效支持。

2. 繼續以公司戰略為綱，推進產業結構的調整升級

(1) 光通信產業

作為公司產業結構調整中的重點發展領域，光通信產業要積極穩妥地解決影響發揮光通信產業一體化整合效能的具體問題。聚焦核心競爭力建設，強化技術研發工作，突破自有光棒的產能瓶頸。

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 2014, the Group had no contingent liabilities (2013: Nil).

(IV) Business outlook

1. Further capitalizing on comprehensive budget to strengthen profitability

The Company will strengthen implementation of budget in respect of tracing, analyzing and feedback reminder to ensure key issues to be completed as scheduled. It will establish an alarm system for deviation from budget implementation and joint tracing system for rectification and reform program. Asset management of receivables and inventories will be reinforced. The Company will also improve the financial management system and tighten financial control to avert financial risks, and provide effective support to operation and management with better statistics and financial analysis.

2. Moving forward in adjustment and upgrade of business portfolio in accordance with the strategy of the company

(1) Optical telecommunication business segment

As a key development area in the Company's adjustment of business portfolio, optical telecommunication business segment will seek to solve the specific problems which impair the integrated effects of cable telecommunication business. The Company will focus on building its core competitiveness by enhancing technology research and development. Efforts will be exerted to break through the production capacity bottleneck of self-developed optical wands.

(2) 電纜產業

擴大市場規模，做好重點客戶的開發；推進CRCC認證；加強對外合作，積極發掘行業機會，以資本為手段帶動產業發展。

(3) 其他產業

整合公司內外部資源，拓展產業鏈。

3. 加強基礎管理

加大深化企業改革的推進力度。加大基礎管理和風險防控力度。強化安全生產，嚴格執行安全生產工作制度。

(五) 逾期定期存款

於二零一四年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委託性質的存款，也不存在其他到期不能收回的定期存款。

(六) 企業所得稅

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

(2) *Electrical cables business segment*

The Company will expand its business scale by developing major clients. By obtaining CRCC accreditation and enhancing external cooperation, the Company will actively explore opportunities in the industry and boost development of the industry with capital investment.

(3) *Other business segments*

Internal and external resources of the Company will be integrated in order to expand business chain.

3. **Strengthening basic management**

The Company will step up efforts on further corporation reform. Efforts will be made to strengthen basic management and risk management. Safe production will be promoted through strict implementation of safe production system.

(V) **Overdue time deposits**

As at 30 June 2014, the Group did not have any deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

(VI) **Enterprise income tax**

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

根據江蘇省高新技術企業認定管理工作協調小組蘇高企協[2012]22號文件，認定公司子公司江蘇法爾勝光子有限公司為江蘇省第三批複審通過的高新技術企業(證書號GF201232000809)，有效期三年。自2012年1月1日起仍按照15%稅率計繳企業所得稅。

(七) 資產抵押

於二零一四年六月三十日，因生產經營資金充足，本集團並未向銀行新增資產抵押貸款(二零一三年：無)。

(八) 集團員工及酬金計劃

於二零一四年六月三十日，本集團員工人數為1,837人。

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

(九) 股東持股和股權結構變化

1. 股權結構

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

Based on Sugaoqixie [2012] No.22 issued by Coordination Team under High-tech Enterprise Recognition and Management Group in Jiangsu Province, the Company's subsidiary, Jiangsu Fasten Photonics Co., Ltd. was recognized as a high-tech enterprise in Jiangsu Province in the third round of examination and is subject to enterprise income tax at a tax rate of 15% for a period of three years starting from 1 January 2012 (2011 to 2013).

(VII) Pledge of assets

As at 30 June 2014, owing to sufficient working capital for production and operation, the Group did not obtain any new loan from banks which was secured by the Group's assets (2013: Nil).

(VIII) Staff and remuneration policy of the group

As at 30 June 2014, the Group had 1,837 staff members.

The Group remunerates 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 trainings to its staff.

(IX) Shareholding of shareholders and change of share capital structure

1. Share capital structure

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

2. 主要股東持股情況

於二零一四年六月三十日，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%。於二零一四年六月三十日，香港中央結算(代理人)有限公司(「中央結算公司」，分別代表多個客戶持有本公司股份)所持有的H股為155,218,998股，佔已發行股本的38.80%。

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，於二零一四年六月三十日，持有本公司H股超過5%或以上的包括以下中央結算系統參與者：

2. Shareholdings of substantial shareholders

As at 30 June 2014, 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 2014, HKSCC Nominees Limited ("HKSCC", holding shares of the Company on behalf of various customers) held 155,218,998 H Shares, representing 38.80% 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 2014, the Central Clearing and Settlement System ("CCASS") participants holding 5% or more of the total issued H Shares of the Company are shown as follows:

	於二零一四年 六月三十日 未持股數 Number of H Shares held as at 30 June 2014	持H股 百分比 Percentage of H Shares	佔已發行 總股本 百分比 Percentage of total issued share capital	
中央結算系統參與者 香港上海滙豐銀行有限公司	CCASS participants The Hongkong & Shanghai Banking Corporation Limited	21,465,100	13.41%	5.37%
中信証券經紀(香港) 有限公司	Citic Securities Brokerage (HK) Limited	12,447,000	7.77%	3.11%
中銀國際證券有限公司	BOCI Securities Limited	11,741,000	7.33%	2.94%
中國銀行(香港)有限公司	Bank of China (Hong Kong) Limited	11,456,000	7.16%	2.86%

除上述披露者外，於二零一四年六月三十日，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

於二零一四年六月三十日，本公司的董事、監事及行政總裁概無於本公司或其相關法團(定義見證券及期貨條例)的股份、相關股份及債券中擁有任何根據證券及期貨條例第352條規定須於登記冊內記錄的權益及淡倉，或根據香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄十所載的上市發行人董事進行證券交易的標準守則(「標準守則」)而須知會本公司及聯交所的權益及淡倉。

4. 足夠之公眾持股量

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

5. 購買、出售或回購上市證券

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

6. 可兌換證券、購股權、認股權證或相關權利

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 2014, the Company was not aware of any other shareholding interests which are required to be disclosed pursuant to the SFO. The Board was not aware of any person holding, directly or indirectly, 5% or more of the interests in the issued H Shares.

3. Shareholdings of Directors and Supervisors

As at 30 June 2014, none of the Directors, Supervisors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of the SFO) as recorded in the register required to be kept under Section 352 of the SFO or which were otherwise required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules").

4. Sufficient public float

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

5. Purchase, sale or repurchase of listed securities

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

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

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

(十) 中期股息

董事會建議截至二零一四年六月三十日止六個月不派發中期股息(二零一三年六月三十日止六個月未派發中期股息)。

(十一) 審核委員會

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

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至二零一四年六月三十日止六個月的未經審核中期綜合財務資料及中期報告。審核委員會認為截至二零一四年六月三十日止六個月之中期綜合財務報表及中期報告符合適用的會計準則及法律規定，並已作出適當的披露。

(十二) 更換核數師

由於大信會計師事務所(「大信」)為本公司提供審計服務已超過一定年限，根據中華人民共和國國務院國有資產監督管理委員會《中央企業財務決算審計工作規則》針對同一會計師事務所連續提供審計服務的規定，大信於完成審閱本集團截至二零一四年六月三十日止六個月之中期業績後已辭任本公司核數師，由二零一四年八月二十三日起生效。大信已確認並無有關其辭任核數師而須知會本公司股東的情況。董事會及本公司審核委員會亦確認就有關更換核數師本公司與大信並無意見分歧或尚未解決之事項而須知會本公司股東或債權人的情況。

(X) Interim dividend

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2014 (No interim dividend was paid for the six months ended 30 June 2013).

(XI) Audit committee

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

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim report for the six months ended 30 June 2014. The Audit Committee considered that the interim consolidated financial statements and interim report for the six months ended 30 June 2014 have complied with the requirements of applicable accounting standards and laws and appropriate disclosures were made.

(XII) Change of auditors

As Daxin Certified Public Accountants ("Daxin") have provided audit services to the Company for more than certain years, according to the provisions of Central Enterprises Financial Audit Working Rules issued by the State-owned Assets Supervision and Administration Commission of the State Council of the People's Republic of China relating to continuing audit services provided by the same certified public accountant, Daxin has resigned as auditors of the Company after completion of the review of the interim results of the Group for the six months ended 30 June 2014, with effect from 23 August 2014. Daxin have confirmed that there is no matter in relation to their resignation as auditors that needs to be brought to the attention of the shareholders of the Company. Both the Board and the audit committee of the Company have also confirmed that there is no disagreement or outstanding matter between the Company and Daxin in relation to the change of auditors that needs to be brought to the attention of the shareholders or creditors of the Company.

董事會已委任天健會計師事務所(「天健」)為本公司之核數師，自二零一四年八月二十三日起生效，以填補大信辭任後產生之臨時空缺，並任職至本公司下屆股東週年大會結束為止。

(十三) 企業管治守則

本公司認為良好的企業管治的價值及重要性，有助改善企業表現及承擔能力。

董事會認為，本公司於本期間內已按照聯交所上市規則附錄十四所載，於二零一四年一月一日至二零一四年六月三十日期間一直遵守《企業管治守則》(「企業管治守則」)的守則條文。

本公司定期審閱其企業管治，以確保本公司一直遵守企業管治守則。本公司之董事並無知悉任何資料可合理地顯示本公司於本期間內任何時間內未能遵守企業管治守則內的規定。

(十四) 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。

The Board has appointed Pan-China Certified Public Accountants (“Pan-China”) as auditors of the Company with effect from 23 August 2014 to fill the casual vacancy following the resignation of Daxin, and to hold office until the conclusion of the next annual general meeting of the Company.

(XIII) Corporate governance code

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

The Board considered that the Company had complied with the code provisions set out in the Code on Corporate Governance Practices during the period from 1 January 2014 to 30 June 2014 (the “CG Code”) as stated in Appendix 14 to the Listing Rules of the Stock Exchange during the Period.

The Company periodically reviews its corporate governance to ensure its continuous compliance with the CG Code. None of the Directors is aware of any information that would reasonably indicate that the Company is not or was not for any time of the Period in compliance with the requirements of the CG Code.

(XIV) Compliance with the model code

During the Period, the Company has 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 had confirmed their full compliance with the Model Code during the Period.

(十五) 信息披露與投資者關係管理

本公司盡力遵守《上市規則》中關於信息披露原則的規定，及時公平及合理地將本公司獲悉的應予披露的信息向股東及相關人士進行披露。

董事會辦公室負責本公司的信息披露及接待股東和投資者的來訪。本公司網站 (<http://cdc.com.cn>) 為股東提供載有本公司詳盡的財務和業績資料的公告、中期及年度報告。

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，二零一四年八月二十二日

(XV) Information disclosure and investor relation management

The Company endeavours to comply with the requirements on information disclosure under the Listing Rules and discloses to the Shareholders and related parties all discloseable information to the best knowledge of the Company on a timely and fair and reasonable basis.

The Office of the Board is responsible for information disclosure of the Company and reception of visits of its Shareholders and investors. The Company provides its announcements, interim and annual reports with detailed financial information and results to Shareholders on its website (<http://cdc.com.cn>).

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

Chengdu, the PRC, 22 August 2014

合併資產負債表

編製單位：成都普天電纜股份有限公司

2014年6月30日

CONSOLIDATED BALANCE SHEET

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	期末餘額 End of period	年初餘額 Beginning of period
流動資產：	Current assets:			
貨幣資金	Cash and bank balances	V.1	225,319,040.16	379,793,686.19
結算備付金	Reserved deposits			
拆出資金	Loans to other banks			
交易性金融資產	Financial assets held for trading			
應收票據	Bills receivable	V.2	101,017,794.10	85,549,034.50
應收賬款	Accounts receivable	V.3	359,530,865.69	272,577,132.00
預付款項	Prepayment	V.4	27,883,954.69	26,685,368.50
應收保費	Premiums receivable			
應收分保賬款	Reinsurance accounts receivable			
應收分保合同準備金	Reinsurance accounts receivable reserve			
應收利息	Interest receivable		146,666.68	
應收股利	Dividend receivable			
其他應收款	Other receivable	V.5	111,295,728.77	95,306,038.33
買入返售金融資產	Financial assets acquired for resale			
存貨	Inventories	V.6	258,719,142.44	253,920,679.23
一年內到期的 非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	V.7	100,000,000.00	50,094,764.09
流動資產合計	Total current assets		<u>1,183,913,192.53</u>	<u>1,163,926,702.84</u>

合併資產負債表(續)

編製單位：成都普天電纜股份有限公司

2014年6月30日

CONSOLIDATED BALANCE SHEET (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	期末餘額 End of period	年初餘額 Beginning of period
非流動資產：	Non-current assets:			
發放貸款及墊款	Loans to others and advances			
可供出售金融資產	Available-for-sale financial assets	V.8	11,954,592.00	12,670,320.00
持有至到期投資	Held-to-maturity investment			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments	V.10	5,449,019.44	5,394,593.42
投資性房地產	Investment properties	V.11	16,031,892.74	7,047,402.35
固定資產	Fixed assets	V.12	546,988,202.12	573,592,459.75
在建工程	Construction in progress	V.13	52,262,229.52	26,713,325.99
工程物資	Construction materials			869,295.66
固定資產清理	Disposal of fixed assets			146,343.16
生產性生物資產	Productive biological assets			
油氣資產	Oil and gas assets			
無形資產	Intangible assets	V.14	117,910,384.10	119,444,182.80
開發支出	Development cost			
商譽	Goodwill	V.15	21,985,780.47	21,985,780.47
長期待攤費用	Long-term prepaid expenses		5,315,889.32	
遞延所得稅資產	Deferred tax assets	V.16	24,399,917.03	24,462,559.83
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		802,297,906.74	792,326,263.43
資產總計	Total assets		1,986,211,099.27	1,956,252,966.27

合併資產負債表(續)

編製單位：成都普天電纜股份有限公司

2014年6月30日

CONSOLIDATED BALANCE SHEET (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	期末餘額 End of period	年初餘額 Beginning of period
流動負債：	Current liabilities:			
短期借款	Short-term loans	V.19	225,000,000.00	225,000,000.00
向中央銀行借款	Borrowings from central bank			
吸收存款及同業存放	Deposits taking and inter-bank deposits			
拆入資金	Loans from others			
交易性金融負債	Financial liabilities held for trading			
應付票據	Bills payable			
應付賬款	Accounts payable	V.20	234,185,509.15	162,713,039.47
預收款項	Receipt in advance	V.21	3,813,396.84	6,048,878.76
賣出回購金融資產款	Proceeds from sales of repurchased assets			
應付手續費及佣金	Charges and commission payable			
應付職工薪酬	Staff remuneration payable	V.22	20,926,528.06	23,552,785.71
應交稅費	Tax payable	V.23	-23,946,603.31	-15,942,198.79
應付利息	Interest payable		8,800.00	
應付股利	Dividend payable			
其他應付款	Other payable	V.24	57,398,700.54	56,785,561.02
應付分保賬款	Premium payable for reinsurance			
保險合同準備金	Provision for insurance contracts			
代理買賣證券款	Customer brokerage deposits			
代理承銷證券款	Securities underwriting brokerage deposits			
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		<u>517,386,331.28</u>	<u>458,158,066.17</u>

合併資產負債表(續)

編製單位：成都普天電纜股份有限公司

2014年6月30日

CONSOLIDATED BALANCE SHEET (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	期末餘額 End of period	年初餘額 Beginning of period
非流動負債：	Non-current liabilities:			
長期借款	Long-term loans	V.25	9,064,058.86	9,090,296.75
應付債券	Bonds payable			
長期應付款	Long-term payable			
專項應付款	Designated accounts payable		402,000.00	302,000.00
預計負債	Provision			
遞延所得稅負債	Deferred tax liabilities	V.16	11,916,026.44	12,436,849.48
其他非流動負債	Other non-current liabilities	V.26	79,960,502.88	81,815,443.08
非流動負債合計	Total non-current liabilities		101,342,588.18	103,644,589.31
負債合計	Total liabilities		618,728,919.46	561,802,655.48
所有者權益：	Equity:			
實收資本(或股本)	Share capital	V.27	400,000,000.00	400,000,000.00
資本公積	Capital reserve	V.28	659,022,747.12	659,631,115.92
減：庫存股	Less: Treasury shares			
專項儲備	Special reserve			
盈餘公積	Surplus reserve	V.29	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve			
未分配利潤	Retained earnings	V.30	-89,261,299.83	-65,938,245.27
外幣報表折算差額	Translation reserve			
歸屬於母公司所有者 權益合計	Total equity attributable to the equity holders of the Company		978,488,370.90	1,002,419,794.26
少數股東權益	Minority interests		388,993,808.91	392,030,516.53
所有者權益合計	Total equity		1,367,482,179.81	1,394,450,310.79
負債和所有者權益總計	Total liabilities and equity		1,986,211,099.27	1,956,252,966.27

母公司資產負債表

編製編製單位：成都普天電纜股份有限公司

2014年6月30日

BALANCE SHEET

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	期末餘額 Ending of period	年初餘額 Beginning of period
流動資產：	Current assets:			
貨幣資金	Cash and bank balances		143,106,450.89	189,050,836.48
交易性金融資產	Financial assets held for trading			
應收票據	Bills receivable		42,309,816.74	44,252,512.98
應收賬款	Accounts receivable	X1.1	39,710,154.15	30,129,865.75
預付款項	Prepayment		8,145,108.46	1,136,200.96
應收利息	Interest receivable			
應收股利	Dividend receivable			
其他應收款	Other receivable	X1.2	35,220,899.31	44,506,345.54
存貨	Inventories		89,742,003.79	61,002,870.96
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			
流動資產合計	Total current assets		358,234,433.34	370,078,632.67
非流動資產：	Non-current assets:			
可供出售金融資產	Available-for-sale financial assets		11,954,592.00	12,670,320.00
持有至到期投資	Held-to-maturity investments			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	X1.3	388,589,989.25	388,535,563.23
投資性房地產	Investment properties		30,784,227.56	28,937,134.66
固定資產	Fixed assets		185,773,257.38	199,102,686.85
在建工程	Construction in progress		688,575.86	688,575.86
工程物資	Construction materials			
固定資產清理	Disposal of fixed assets			
生產性生物資產	Production biological assets			
油氣資產	Oil and gas assets			
無形資產	Intangible assets		35,901,437.78	36,441,896.00
開發支出	Development cost			
商譽	Goodwill			
長期待攤費用	Long-term prepaid expenses			
遞延所得稅資產	Deferred tax assets		20,597,256.04	20,597,256.04
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		674,289,335.87	686,973,432.64
資產總計	Total assets		1,032,523,769.21	1,057,052,065.31

母公司資產負債表(續)

編製單位：成都普天電纜股份有限公司

2014年6月30日

BALANCE SHEET (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	期末餘額 Ending of period	年初餘額 Beginning of period
流動負債：	Current liabilities:		
短期借款	Short-term loans		
交易性金融負債	Financial liabilities held for trading		
應付票據	Bills payable		
應付賬款	Accounts payable	36,819,244.01	32,461,436.03
預收款項	Receipt in advance	1,923,971.69	1,923,971.69
應付職工薪酬	Staff remuneration payable	10,624,091.35	10,515,939.06
應交稅費	Tax payable	-24,278,039.44	-19,050,564.17
應付利息	Interest payable		
應付股利	Dividend payable		
其他應付款	Other payable	40,773,494.64	46,035,183.30
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	65,862,762.25	71,885,965.91
非流動負債：	Non-current liabilities:		
長期借款	Long-term loans	9,064,058.86	9,090,296.75
應付債券	Bonds payable		
長期應付款	Long-term payable		
專項應付款	Designated accounts payable		
預計負債	Provision		
遞延所得稅負債	Deferred tax liabilities	1,383,988.80	1,491,348.00
其他非流動負債	Other non-current liabilities		
非流動負債合計	Total non-current liabilities	10,448,047.66	10,581,644.75
負債合計	Total liabilities	76,310,809.91	82,467,610.66
所有者權益：	Equity:		
實收資本(或股本)	Share capital	400,000,000.00	400,000,000.00
資本公積	Capital reserve	655,972,147.48	656,580,516.28
減：庫存股	Less: Treasury shares		
專項儲備	Special reserve		
盈餘公積	Surplus reserve	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve		
未分配利潤	Retained earnings	-108,486,111.79	-90,722,985.24
所有者權益合計	Total equity	956,212,959.30	974,584,454.65
負債和所有者權益總計	Total liabilities and equity	1,032,523,769.21	1,057,052,065.31

合併利潤表

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED INCOME STATEMENT

MADE BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	本期金額 Current period	上期金額 Prior period
一、營業總收入	I. Total operating income		483,674,463.20	448,906,530.84
其中：營業收入	Including: Operating income	V.31	483,674,463.20	448,906,530.84
利息收入	Interest income			
已賺保費	Insurance premiums earned			
手續費及佣金收入	Handling charges and commissions income			
二、營業總成本	II. Total operating costs		515,599,493.06	467,090,258.61
其中：營業成本	Including: Operating costs	V.31	444,938,335.82	393,217,644.94
利息支出	Interest expense			
手續費及佣金支出	Handling charges and commissions			
退保金	Refund of insurance premiums			
賠付支出淨額	Net payments for insurance claims			
提取保險合同準備金淨額	Net provision for insurance contracts			
保單紅利支出	Commissions on insurance policies			
分保費用	Cession charges			
營業稅金及附加	Business taxes and surcharges	V.32	2,260,700.37	1,603,221.71
銷售費用	Selling expenses		17,716,771.65	20,361,098.04
管理費用	Administration expenses		46,692,046.23	51,479,283.87
財務費用	Finance costs	V.33	4,697,235.05	308,252.63
資產減值損失	Assets impairment loss	V.37	-705,596.06	120,757.42
加：公允價值變動收益 (損失以「-」號填列)	Add: Gains/(losses) on changes in fair value			
投資收益 (損失以「-」號填列)	Gains/(losses) on investment	V.34	3,391,092.69	-6,221,428.95
其中：對聯營企業和合營企業的投資收益	Including: Gains/(losses) on investment in associates and jointly controlled entities	V.9	54,426.02	-6,323,958.56
匯兌收益 (損失以「-」號填列)	Exchange gains/(losses)			

合併利潤表(續)

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED INCOME STATEMENT
(CONTINUED)MADE BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	本期金額 Current period	上期金額 Prior period
三、營業利潤(虧損以「-」號填列)	III. Operating profit/(loss, expressed in negative figure)		-28,533,937.17	-24,405,156.72
加：營業外收入	Add: Non-operating income	V.36	2,537,942.78	7,090,193.98
減：營業外支出	Less: Non-operating expenses	V.37	138,328.78	83,328.21
其中：非流動資產處置淨損失	Including: Loss on disposal of non-current assets			-108,921.72
四、利潤總額(虧損總額以「-」號填列)	IV. Total profit/(loss, expressed in negative figure)		-26,134,323.17	-17,398,290.95
減：所得稅費用	Less: Income tax expenses	V.38	225,439.01	1,400,389.76
五、淨利潤(淨虧損以「-」號填列)	V. Net profit/(loss, expressed in negative figure)		-26,359,762.18	-18,798,680.71
其中：歸屬於母公司所有者的淨利潤	Including: Net profit attributable to parent company's shareholders		-23,323,054.56	-29,442,011.27
少數股東損益	Minority interests		-3,036,707.62	10,643,330.56
六、每股收益：	VI. Earnings per share:			
(一) 基本每股收益(元/股)	(i) Basic earnings per share (RMB/share)	V.39	0.00	-0.07
(二) 稀釋每股收益(元/股)	(ii) Diluted earnings per share (RMB/share)	V.39	-0.27	-0.07
七、其他綜合收益	VII. Other comprehensive income	V.40		-1,397,604.00
以後會計期間在滿足規定條件時將重分類進損益的項目	Items to be reclassified to profit or loss in subsequent accounting periods subject to certain conditions		-608,368.80	-747,638.40
以後會計期間不能重分類進損益的項目	Items not subject to reclassification to profit or loss in subsequent accounting periods			
八、綜合收益總額	VIII. Total comprehensive income		-26,359,762.18	-20,196,284.71
其中：歸屬於母公司所有者的綜合收益總額	Including: Total comprehensive income attributable to parent company's shareholders		-23,323,054.56	-30,839,615.27
歸屬於少數股東的綜合收益總額	Total comprehensive income attributable to minority interests		-3,036,707.62	10,643,330.56

母公司利潤表

編製單位：成都普天電纜股份有限公司

2014年1-6月

INCOME STATEMENT OF THE PARENT COMPANY

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	本期金額 Current period	上期金額 Prior period
一、營業收入	I. Operating income	V.31	122,622,906.60	86,009,892.97
減：營業成本	Less: Operating costs	V.32	117,357,973.70	93,766,786.77
營業稅金及附加	Business tax and surcharges		248,486.01	594,729.37
銷售費用	Selling expenses		1,859,201.93	1,594,797.84
管理費用	Administration expenses		21,659,282.22	24,832,178.28
財務費用	Finance costs		-725,683.41	-1,305,441.98
資產減值損失	Assets impairment loss			
加：公允價值變動收益	Add: Gain/(loss) on fair value changes			
投資收益	Gain/(loss) on investments	V.34	54,426.02	2,778,571.05
其中：對聯營企業和合營企業的投資收益	Including: Gain on investments in associates and joint ventures		54,426.02	-6,323,958.56
二、營業利潤/(虧損)	II. Operating profit/(loss)		-17,721,927.83	-30,694,586.26
加：營業外收入	Add: Non-operating income		70,993.60	387,510.21
減：營業外支出	Less: Non-operating expenses		112,192.32	1,232.50
其中：非流動資產處置淨損失	Including: Loss from disposal of non-current assets		112,192.32	-145,277.71
三、利潤總額	III. Total profit/(loss)		-17,763,126.55	-30,308,308.55
減：所得稅費用	Less: Income tax expense			
四、淨利潤	IV. Net profit/(loss)		-17,763,126.55	-30,308,308.55
五、每股收益	V. Earnings per share			
(一) 基本每股收益(元/股)	(I) Basic earnings per share (RMB/share)			
(二) 稀釋每股收益(元/股)	(II) Diluted earnings per share (RMB/share)			
六、其他綜合收益	VI. Other comprehensive income		-608,368.80	-747,638.40
以後會計期間在滿足規定條件時將重分類進損益的項目	Items to be reclassified to profit or loss in subsequent accounting periods fulfilling certain criteria		-608,368.80	-747,638.40
以後會計期間不能重分類進損益的項目	Items will not be reclassified to profit or loss in subsequent accounting periods			
七、綜合收益總額	VII. Total comprehensive income		-18,371,495.35	-30,308,308.55

合併現金流量表

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED CASH FLOW STATEMENT

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	本期金額 Current period	上期金額 Prior period
一、經營活動產生的現金流量：	I. Cash flow from operating activities:			
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		460,482,081.12	404,548,027.12
客戶存款和同業存放款項淨增加額	Net increase in deposits from customers and interbank deposits			
向中央銀行借款淨增加額	Net increase in borrowings from central banks			
向其他金融機構拆入資金淨增加額	Net increase in loans from other financial institutions			
收到原保險合同保費取得的現金	Cash received from insurance contracts			
收到再保險業務現金淨額	Net cash received from reinsurance business			
保戶儲金及投資款淨增加額	Net increase in reserve funds and investments			
處置交易性金融資產淨增加額	Net increase in disposal of trading financial assets			
收取利息、手續費及佣金的現金	Cash from interest income, charges and commission			
拆入資金淨增加額	Net increase in placements from banks or other financial institutions			
回購業務資金淨增加額	Net increase in repurchased business funds			
收到的稅費返還	Tax rebates received			
收到其他與經營活動有關的現金	Cash received from other activities related to operations	V.41	24,514,297.30	6,227,187.56
經營活動現金流入小計	Sub-total of cash inflow from operating activities		484,996,378.42	410,775,214.68
購買商品、接受勞務支付的現金	Cash paid to purchase goods and services		431,541,601.48	358,159,920.61
客戶貸款及墊款淨增加額	Net increase in loans and advances from customers			
存放中央銀行和同業款項淨增加額	Net increase in deposits with central bank and inter-bank			
支付原保險合同賠付款項的現金	Cash paid for compensation under insurance contracts			
支付利息、手續費及佣金的現金	Cash paid for interest, charges and commission			
支付保單紅利的現金	Cash paid for bonus under insurance contracts			
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		52,701,762.45	47,084,088.35
支付的各项稅費	All types of taxes paid		21,393,153.06	22,301,112.09
支付其他與經營活動有關的現金	Cash paid for other activities related to operations	V.41	51,793,624.00	58,873,273.52
經營活動現金流出小計	Sub-total of cash outflow from operating activities		557,430,140.99	486,418,394.57
經營活動產生的現金流量淨額	Net cash flows from operating activities		-72,433,762.57	-75,643,179.89

合併現金流量表(續)

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	附註 Note	本期金額 Current period	上期金額 Prior period
二、投資活動產生的現金流量：	II. Cash flow from investing activities:			
收回投資收到的現金	Cash received from disposal of investments			28,600,000.00
取得投資收益收到的現金	Cash received from investment income		3,189,999.99	102,529.61
處置固定資產、無形資產和其他長期 資產收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets		268,220.00	420,416.91
處置子公司及其他營業單位收到的 現金淨額	Net cash received from disposal of subsidiaries and other operating entities			
收到其他與投資活動有關的現金	Cash received from other investing activities	V.41		
投資活動現金流入小計	Sub-total of cash inflow from investing activities		3,458,219.99	29,122,946.52
購建固定資產、無形資產和其他長期 資產支付的現金	Cash paid for acquisition of fixed assets, intangible assets and other long-term assets		24,304,929.71	73,707,556.36
投資支付的現金	Cash paid for investments			17,140,200.00
質押貸款淨增加額	Net increase in pledged deposits			
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 and other operating entities			
支付其他與投資活動有關的現金	Cash paid for other investing activities	V.41	50,000,000.00	28,600,000.00
投資活動現金流出小計	Sub-total cash outflow from investing activities		74,304,929.71	119,447,756.36
投資活動產生的現金流量淨額	Net cash flow from investing activities		-70,846,709.72	-90,324,809.84

合併現金流量表(續)

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED CASH FLOW STATEMENT
(CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	本期金額 Current period	上期金額 Prior period
三、籌資活動產生的現金流量：	III. Cash flow from financing activities:		
吸收投資收到的現金	Cash received from investors		
其中：子公司吸收少數股東投資 收到的現金	Including: Cash received from minority shareholders of subsidiaries		
取得借款收到的現金	Cash received from borrowings	160,000,000.00	90,000,000.00
發行債券收到的現金	Cash received from issuing bonds		
收到其他與籌資活動有關的現金	Cash received from other financing activities		
籌資活動現金流入小計	Sub-total of cash inflow from financing activities	160,000,000.00	90,000,000.00
償還債務支付的現金	Cash paid for repayments of loans	164,000,000.00	55,000,000.00
分配股利、利潤或償付利息 支付的現金	Cash paid for dividend, profit distribution and interest	7,194,173.74	3,562,496.88
其中：子公司支付給少數股東 的股利、利潤	Including: Cash paid by subsidiaries to minority shareholders for dividend and profit distribution		
支付其他與籌資活動有關的現金	Cash paid for other financing activities		450,000.00
籌資活動現金流出小計	Cash outflow from financing activities	171,194,173.74	59,012,496.88
籌資活動產生的現金流量淨額	Net cash flow from financing activities	-11,194,173.74	30,987,503.12
四、匯率變動對現金及現金等價物 的影響	IV. Effect of foreign exchange rate changes on cash and cash equivalents		
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents	-154,474,646.03	-134,980,486.61
加：期初現金及現金等價物餘額	Add: Cash and cash equivalents at beginning of the period	379,793,686.19	361,108,240.11
六、期末現金及現金等價物餘額	VI. Cash and cash equivalents at end of the period	225,319,040.16	226,127,753.50

母公司現金流量表

編製單位：成都普天電纜股份有限公司

2014年1-6月

CASH FLOW STATEMENT OF THE PARENT COMPANY

CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	本期金額 Current period	上期金額 Prior period
一、經營活動產生的現金流量：	I. Cash flow from operating activities:		
銷售商品、提供勞務收到的現金	Cash received from sale of goods or rendering of services	127,362,056.80	59,659,641.78
收到的稅費返還	Tax refund		
收到其他與經營活動有關的現金	Other cash received from activities related to operation	22,194,408.10	36,462,619.25
經營活動現金流入小計	Sub-total of cash inflow from operating activities	149,556,464.90	96,122,261.03
購買商品、接受勞務支付的現金	Cash paid to purchase goods or receiving services	168,108,980.94	33,071,497.10
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees	12,432,383.85	12,452,314.18
支付的各项稅費	Cash paid for all types of taxes	2,380,265.18	2,182,694.31
支付其他與經營活動有關的現金	Other cash paid for activities related to operation	12,518,670.53	24,857,342.65
經營活動現金流出小計	Sub-total of cash outflow from operating activities	195,440,300.50	72,563,848.24
經營活動產生的現金流量淨額	Net cash flow from operating activities	-45,883,835.60	23,558,412.79
二、投資活動產生的現金流量：	II. Cash flow from investment activities:		
收回投資收到的現金	Cash received from investments		28,600,000.00
取得投資收益收到的現金	Cash received from return of investment		9,102,529.61
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from return of fixed assets, intangible assets and other long-term assets	24,690.00	267,766.91
處置子公司及其他營業單位收到的現金淨額	Net cash received from disposal of subsidiaries and other business units		
收到其他與投資活動有關的現金	Other cash received from activities related to investment		
投資活動現金流入小計	Sub-total of cash inflow from investment activities	24,690.00	37,970,296.52
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for acquisition of fixed assets, intangible assets and other long-term assets	30,427.36	563,002.24
投資支付的現金	Cash paid for acquisition of investment		90,000,000.00

母公司現金流量表(續)

編製單位：成都普天電纜股份有限公司

2014年1-6月

CASH FLOW STATEMENT OF THE PARENT
COMPANY (CONTINUED)

CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目	Item	本期金額 Current period	上期金額 Prior period
取得子公司及其他營業單位 支付的現金淨額	Acquisition of net cash from subsidiaries and other business units		
支付其他與投資活動有關 的現金	Other cash paid for activities related to investment		28,600,000.00
投資活動現金流出小計	Sub-total of cash outflow from investment activities	30,427.36	119,163,002.24
投資活動產生的現金流量淨額	Net cash flow from investment activities	-5,737.36	-81,192,705.72
三、籌資活動產生的現金流量：	III. Cash flow from financing activities:		
吸收投資收到的現金	Cash received from investment		
取得借款收到的現金	Proceeds from loans		
收到其他與籌資活動有關 的現金	Other cash received from activities related to financing		
籌資活動現金流入小計	Sub-total of cash inflow from financing activities		
償還債務支付的現金	Repayment of loans		
分配股利、利潤或償付利息 支付的現金	Cash paid for dividends, profit, or interest payments	54,812.63	127,779.96
支付其他與籌資活動有關 的現金	Other cash paid relating to operating services financing activities		
籌資活動現金流出小計	Sub-total of cash outflow from financing activities	54,812.63	127,779.96
籌資活動產生的現金流量淨額	Net cash flow from financing activities	-54,812.63	-127,779.96
四、匯率變動對現金及現金等價 物的影響	IV. Influence of foreign exchange rate changes on cash and cash equivalents		
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents	-45,944,385.59	-57,762,072.89
加：期初現金及現金等價物 餘額	Add: beginning balance of cash and cash equivalents	189,050,836.48	82,622,759.69
六、期末現金及現金等價物餘額	VI. Ending balance of cash and cash equivalents	143,106,450.89	24,860,686.80

合併所有者權益變動表

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目 Item	本期金額 Current period									少數 股東權益 Minority holders' equity	所有者 權益合計 Total equity
	股本 Capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provision	未分配利潤 Retained earnings	其他 Others	小計 Sub-total		
一、上年年末餘額					8,726,923.61	-65,938,245.27		1,002,419,794.26		392,030,516.53	1,394,450,310.79
I. Balance at the end of last year	400,000,000.00	659,631,115.92			8,726,923.61	-65,938,245.27		1,002,419,794.26		392,030,516.53	1,394,450,310.79
加：會計政策變更											
Add: changes of accounting policy											
前期差錯更正											
Prior period errors correction											
其他											
Others											
二、本年年初餘額					8,726,923.61	-65,938,245.27		1,002,419,794.26		392,030,516.53	1,394,450,310.79
II. Balance at the beginning of the period	400,000,000.00	659,631,115.92			8,726,923.61	-65,938,245.27		1,002,419,794.26		392,030,516.53	1,394,450,310.79
三、本期增減變動金額(減少以“-”號填列)		-608,368.80				-23,323,054.56		-23,931,423.36		-3,036,707.62	-26,968,130.98
III. Increase during the period (decrease is denoted by "-")		-608,368.80				-23,323,054.56		-23,931,423.36		-3,036,707.62	-26,968,130.98
(一) 淨利潤											
(i) Net profit											
(二) 其他綜合收益											
(ii) Other comprehensive income		-608,368.80						-608,368.80			-608,368.80
上述(一)和(二)小計											
Sum of (i) and (ii)		-608,368.80						-608,368.80			-608,368.80
(三) 所有者投入和減少資本											
(iii) Owners' contribution or capital reduction											
1. 所有者投入資本(法爾勝實收資本)											
1. Capital invested by owners (Paid-by capital of Fasten)											
2. 股份支付計入所有者權益的金額											
2. Share-based payment recorded into shareholders' equity											
3. 其他(法爾勝新增權益)											
3. Others (new equity in Fasten)											
(四) 利潤分配											
(iv) Retained earnings											
1. 提取盈餘公積											
1. Appropriation to surplus reserves											
2. 提取一般風險準備											
2. Appropriation to general risk provision											
3. 對所有者的分配											
3. Distribution to all owners											
4. 其他											
4. Others											
(五) 所有者權益內部結轉											
(v) Transfer within owners' equity											
1. 資本公積轉增資本											
1. Transferred from capital surplus											
2. 盈餘公積轉增資本											
2. Transferred from surplus reserve											
3. 盈餘公積彌補虧損											
3. Surplus reserve made up losses											
4. 其他											
4. Others											
(六) 專項儲備											
(vi) Special reserves											
1. 本期提取											
1. Appropriation during the period											
2. 本期使用											
2. Utilisation during the period											
四、本期末餘額					8,726,923.61	-89,261,299.83		978,488,370.90		388,993,808.91	1,367,482,179.81
IV. Balance at the end of the period	400,000,000.00	659,022,747.12			8,726,923.61	-89,261,299.83		978,488,370.90		388,993,808.91	1,367,482,179.81

合併所有者權益變動表(續)

編製單位：成都普天電纜股份有限公司

2014年1-6月

CONSOLIDATED STATEMENT OF CHANGES
IN EQUITY (CONTINUED)

CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目 Item	本期金額 Current period									少數 股東權益 Minority holders' equity	所有者 權益合計 Total equity	
	股本 Capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provision	未分配利潤 Retained earnings	其他 Others	小計 Sub-total			
一、上年年末餘額												
I. Balance at the end of last year	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15		86,813,981.46	1,090,508,630.61
加：會計政策變更												
Add: changes of accounting policy												
前期差錯更正												
Prior period errors correction												
其他												
Others												
二、本年年初餘額	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15		86,813,981.46	1,090,508,630.61
II. Balance at the beginning of the period	400,000,000.00	660,378,754.32			8,726,923.61		-65,411,028.78		1,003,694,649.15		86,813,981.46	1,090,508,630.61
三、本期增減變動金額(減少以“-”號填列)		-747,638.40					-527,216.49		-1,274,854.89		305,216,535.07	303,941,680.18
III. Increase during the period (decrease is denoted by "-")		-747,638.40					-527,216.49		-1,274,854.89		305,216,535.07	303,941,680.18
(一) 淨利潤							-527,216.49		-527,216.49		7,900,409.06	7,373,192.57
(i) Net profit							-527,216.49		-527,216.49		7,900,409.06	7,373,192.57
(二) 其他綜合收益		-747,638.40									-747,638.40	-747,638.40
(ii) Other comprehensive income		-747,638.40									-747,638.40	-747,638.40
上述(一)和(二)小計		-747,638.40										
Sum of (i) and (ii)		-747,638.40										
(三) 所有者投入和減少資本											303,316,126.01	303,316,126.01
(iii) Owners' contribution or capital reduction											303,316,126.01	303,316,126.01
1. 所有者投入資本												
1. Capital invested by owners (Paid-by capital of Fasten)												
2. 股份支付計入所有者權益的金額												
2. Share-based payment recorded into shareholders' equity												
3. 其他												
3. Others												
(四) 利潤分配											303,316,126.01	303,316,126.01
(iv) Retained earnings											303,316,126.01	303,316,126.01
1. 提取盈餘公積											-6,000,000.00	-6,000,000.00
1. Appropriation to surplus reserves											-6,000,000.00	-6,000,000.00
2. 提取一般風險準備												
2. Appropriation to general risk provision												
3. 對所有者的分配												
3. Distribution to all owners												
4. 其他												
4. Others												
(五) 所有者權益內部結轉												
(v) Transfer within owners' equity												
1. 資本公積轉增資本												
1. Transferred from capital surplus												
2. 盈餘公積轉增資本												
2. Transferred from surplus reserve												
3. 盈餘公積彌補虧損												
3. Surplus reserve made up losses												
4. 其他												
4. Others												
(六) 專項儲備												
(vi) Special reserves												
1. 本期提取												
1. Appropriation during the period												
2. 本期使用												
2. Utilisation during the period												
四、本期末餘額	400,000,000.00	659,631,115.92			8,726,923.61		-65,938,245.27		1,002,419,794.26		392,030,516.53	1,394,450,310.79
IV. Balance at the end of the period	400,000,000.00	659,631,115.92			8,726,923.61		-65,938,245.27		1,002,419,794.26		392,030,516.53	1,394,450,310.79

母公司所有者權益變動表

編製單位：成都普天電纜股份有限公司

2014年1-6月

STATEMENT OF CHANGES IN EQUITY OF THE PARENT COMPANY

CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目 Item	股本 Capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	本期金額 Current period				未分配利潤 Retained earnings	所有者權益合計 Total equity
				專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provision			
一、上年年末餘額									
I. Balance at the end of last year	400,000,000.00	656,580,516.28			8,726,923.61		-90,722,985.24	974,584,454.65	
加：會計政策變更 Add: changes of accounting policy									
前期差錯更正 Prior period errors correction									
其他 Others									
二、本年期初餘額									
II. Balance at the beginning of the period	400,000,000.00	656,580,516.28			8,726,923.61		-90,722,985.24	974,584,454.65	
三、本期增減變動金額(減少以“-”號填列)									
III. Increase during the period (decrease is denoted by "-")		-608,368.80					-17,763,126.55	-18,371,495.35	
(一) 淨利潤									
(i) Net profit							-17,763,126.55	-17,763,126.55	
(二) 其他綜合收益									
(ii) Other comprehensive income		-608,368.80						-608,368.80	
上述(一)和(二)小計 Sum of (i) and (ii)		-608,368.80						-18,371,495.35	
(三) 所有者投入和減少資本									
(iii) Owners' contribution or capital reduction									
1. 所有者投入資本									
1. Capital invested by owners									
2. 股份支付計入所有者權益的金額									
2. Share-based payment recorded into shareholders' equity									
3. 其他									
3. Others									
(四) 利潤分配									
(iv) Retained earnings									
1. 提取盈餘公積									
1. Appropriation to surplus reserves									
2. 提取一般風險準備									
2. Appropriation to general risk provision									
3. 對所有者的分配									
3. Distribution to all owners									
4. 其他									
4. Others									
(五) 所有者權益內部結轉									
(v) Transfer within owners' equity									
1. 資本公積轉增資本									
1. Transferred from capital surplus									
2. 盈餘公積轉增資本									
2. Transferred from surplus reserve									
3. 盈餘公積彌補虧損									
3. Surplus reserve made up losses									
4. 其他									
4. Others									
(六) 專項儲備									
(vi) Special reserves									
1. 本期提取									
1. Appropriation during the period									
2. 本期使用									
2. Utilisation during the period									
四、本期期末餘額									
IV. Balance at the end of the period	400,000,000.00	655,972,147.48			8,726,923.61		-108,486,111.79	956,212,959.30	

母公司所有者權益變動表(續)

編製單位：成都普天電纜股份有限公司

2014年1-6月

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

CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

For the six months ended 30 June 2014

單位：人民幣元
Monetary unit: RMB YUAN

項目 Item	股本 Capital	資本公積 Capital reserve	減：庫存股 Less: treasury shares	本期金額 Current period				未分配利潤 Retained earnings	所有者權益合計 Total equity
				專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provision			
一、上年年末餘額 I. Balance at the end of last year	400,000,000.00	657,328,154.68			8,726,923.61		-96,327,730.91	969,727,347.38	
加：會計政策變更 Add: changes of accounting policy									
前期差錯更正 Prior period errors correction									
其他 Others									
二、本年年初餘額 II. Balance at the beginning of the period	400,000,000.00	657,328,154.68			8,726,923.61		-96,327,730.91	969,727,347.38	
三、本期增減變動金額(減少以“-”號填列) III. Increase during the period (decrease is denoted by "-")									
(一) 淨利潤 (i) Net profit							5,604,745.67	4,857,107.27	
(二) 其他綜合收益 (ii) Other comprehensive income		-747,638.40						-747,638.40	
上述(一)和(二)小計 Sum of (i) and (ii)		-747,638.40					5,604,745.67	4,857,107.27	
(三) 所有者投入和減少資本 (iii) Owners' contribution or capital reduction									
1. 所有者投入資本 1. Capital invested by owners									
2. 股份支付計入所有者權益的金額 2. Share-based payment recorded into shareholders' equity									
3. 其他 3. Others									
(四) 利潤分配 (iv) Retained earnings									
1. 提取盈餘公積 1. Appropriation to surplus reserves									
2. 提取一般風險準備 2. Appropriation to general risk provision									
3. 對所有者的分配 3. Distribution to all owners									
4. 其他 4. Others									
(五) 所有者權益內部結轉 (v) Transfer within owners' equity									
1. 資本公積轉增資本 1. Transferred from capital surplus									
2. 盈餘公積轉增資本 2. Transferred from surplus reserve									
3. 盈餘公積彌補虧損 3. Surplus reserve made up losses									
4. 其他 4. Others									
(六) 專項儲備 (vi) Special reserves									
1. 本期提取 1. Appropriation during the period									
2. 本期使用 2. Utilisation during the period									
四、本期末餘額 IV. Balance at the end of the period	400,000,000.00	656,580,516.28			8,726,923.61		-90,722,985.24	974,584,454.65	

財務報表附註

2014年1月1日－2014年6月30日

(除特別註明外，本附註金額單位均為人民幣元)

一、基本情況

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

本公司的法人治理結構有：股東大會、董事會、監事會、審核委員會、管理層；組織結構有：綜合管理部、財務部、審計法務部、人力資源部、黨群工作部、技術質量部、運營保障部、投資管理部、能源管理部、電氣裝備電纜事業部、複合帶事業部。現有4個控股子公司，1個合營公司，1個聯營企業。

營業執照註冊號：510100400020197

公司住所：中國四川省成都市高新區西區新航路18號

公司法定代表人：
張曉成

NOTES TO THE FINANCIAL STATEMENTS

1 January 2014 – 30 June 2014

(Expressed in RMB Yuan unless otherwise stated)

I. Background of the Company

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

The Company's corporate governance structure is set out as follows: shareholders general meeting, board of directors, supervisory committee, audit committee and the management. The organisational structure is set out as follows: general administrative department, finance department, audit and legal compliance department, human resources department, China Communist Party Committee, technical and quality control department, operation security department, investment Management department, energy management department, electrical equipment and cable technology division and composite belt centre. Currently, the Company has 4 subsidiaries, 1 jointly controlled entity and 1 associate.

Business license registration number: 510100400020197

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

Legal representative:
Zhang Xiaocheng

一、基本情況(續)

經營範圍：

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

2000年11月10日，本公司更名為成都普天電纜股份有限公司。

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

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

I. Background of the Company (Continued)

Scope of business:

Electric wire and cable, fiber optic cable, cable special 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, and the import and export and wholesale, retail, commission agent (except by auction) of similar commodities as the above products; domestically purchased products (except specified goods) wholesale, retail, commission agent (except by auction), technical consulting and technical service.

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

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

The immediate holding company of the Company is China Potevio Company Limited and the ultimate holding company is China PUTIAN Corporation.

二、主要會計政策、會計估計和前期差錯

1. 財務報表的編製基礎

本公司財務報表以持續經營假設為基礎，根據實際發生的交易和事項，執行中國財政部頒布的企業會計準則，並在本期財務報表中提前採用中國財政部2014年頒布的企業會計準則及修訂(相關詳情參見附註二、23.)，並基於以下所述重要會計政策、會計估計進行編制。

2. 遵循企業會計準則的聲明

本公司編製的財務報表符合中國《企業會計準則》的要求，真實、完整地反映了公司2013年6月30日的財務狀況以及2014年1-6月的經營成果和現金流量等相關信息。

3. 會計期間

本公司會計年度為公曆年度，即每年1月1日起至12月31日止。

4. 記賬本位幣

本公司以人民幣為記賬本位幣。

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

1. Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and based on the actual transactions and items occurred, in accordance with the Accounting Standards for Business Enterprises issued by the Ministry of Finance. The financial statements have also early adopted the Accounting Standards for Business Enterprises and their amendments announced in year 2014 (Refer to Note II.23. for details) and have been prepared based on the following principal accounting policies and accounting estimates.

2. Statement of compliance with Accounting Standards for Business Enterprises

The financial statements prepared by the Company are in accordance with the requirements of Accounting Standards for Business Enterprises in China, and truly and completely reflect the Company's financial position as of 30 June 2014 and the operating results and cash flows for the period from January to June 2014.

3. Accounting year

Accounting year of the Company is the calendar year from 1 January to 31 December.

4. Recording currency

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

二、主要會計政策、會計估計和前期差錯(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法

(1) 同一控制下的企業合併

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

通過多次交易分步實現同一控制下企業合併的，在母公司財務報表中，以合併日持股比例計算的合併日應享有被合併方賬面所有者權益份額作為該項投資的初始投資成本，初始投資成本與其原長期股權投資賬面價值加上合併日取得進一步股份新支付對價的賬面價值之和的差額，調整資本公積(股本溢價)，資本公積不足沖減的，沖減留存收益。在合併財務報表中，對於合併日之前取得的對被合併方的股權以及合併日新取得的對被合併方的股權，按照其在合併日應享有被合併方賬面所有者權益份額作為合併日初始投資成本，合併日初始投資成本與其原長期股權投資賬面價值加上合併日取得進一步股份新支付對價的賬面價值之和的差額，調整資本公積(股本溢價)，資本公積不足沖減的，沖減留存收益。

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

5. Business combination

(1) Business combination involving enterprises under common control

For business combination involving enterprises under common control, assets and liabilities obtained by the combining party are measured at carrying amounts of the combined entity. The difference between the carrying amount of the net assets obtained and the carrying amount of the considerations paid (or total value of shares issued) for the combination is adjusted to capital reserve. If the capital reserve is not sufficient to absorb the difference, any excess shall be adjusted against retained earnings. Any cost directly attributable to the combination should be recognised in profit or loss for the current period.

For business combination involving enterprises under common control achieved in stages, in the holding company's financial statements, the proportional interest in the book values of the combined entity is recognised as the initial investment costs for each stage of investment. The difference between the initial costs and book values of the original long term investment plus the consideration for step-up acquisition, is adjusted to capital reserve (share premium), any shortfall in capital reserve is adjusted to retained earnings. In the consolidated financial statements, the initial costs are recorded at the share of book values of the combined entity for the equity interest acquired prior to and at the date of combination. The difference between the initial cost and the book values of the original long term investment plus the consideration for step-up acquisition, is adjusted to capital reserve (share premium), any shortfall in capital reserve is adjusted to retained earnings.

二、主要會計政策、會計估計和前期差錯(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(2) 非同一控制下的企業合併

對於非同一控制下的企業合併，合併成本為購買方在購買日為取得對被購買方的控制權而付出的資產、發生或承擔的負債以及發行的權益性證券的公允價值。購買方為進行企業合併發生的各項直接相關費用計入當期損益。在合併合同中對可能影響合併成本的未來事項作出約定的，購買日如果估計未來事項很可能發生並且對合併成本的影響金額能夠可靠計量的，也計入合併成本。

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

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

5. Business combination (Continued)

(2) Business combination not involving enterprises under common control

For this kind of business combination, the acquisition cost is the fair value of assets paid, liabilities incurred or assumed and equity instruments issued, in exchange for the control of the acquiree. Any direct costs incurred for the business combination was recognised as expenses in the period incurred. For considerations that are contingent upon future events, it is recorded as acquisition costs if the occurrence of such events is probable and the amount could be reliably measured.

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

二、主要會計政策、會計估計和前期差錯(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(2) 非同一控制下的企業合併(續)

通過多次交易分步實現非同一控制下企業合併的，在母公司財務報表中，以購買日之前所持被購買方的股權投資的賬面價值與購買日新增投資成本之和，作為該項投資的初始投資成本；購買日之前持有的被購買方的股權涉及其他綜合收益的，應當在處置該項投資時將其相關的其他綜合收益轉入當期投資收益。在合併財務報表中，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其他綜合收益的，與其相關的其他綜合收益應當轉為購買日所屬當期投資收益；以購買日之前所持被購買方的股權於購買日的公允價值與購買日新購入股權所支付對價的公允價值之和作為合併成本，與購買方取得的按購買日持股比例計算應享有的被購買方可辨認淨資產於購買日的公允價值的份額比較，確定購買日應予確認的商譽或應計入合併當期損益的金額。

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

5. Business combination (Continued)

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

For business combination not involving common control and achieved in stages, in the parent company's financial statements, the sum of proportional interest in the book values of the acquiree and the considerations for step-up acquisition at the acquisition date is recorded as the initial cost of investments; for the attributable other comprehensive income prior to the date of step-up acquisition, it is transferred from other comprehensive income to investment income in the period when such investment is disposed of. In the consolidated financial statements, the equity prior of step-up acquisition is re-measured at fair value, the difference between the fair value and book value is recognised as investment income in current period; the attributable other comprehensive income prior to the acquisition date is transferred to investment income on the acquisition date; the fair value on step-up acquisition date of equity interest in the acquiree prior to the step-up acquisition and the considerations for the step-up acquisition are regarded as the total investment costs for the total equity interest held in the acquiree, the difference between the total investments cost and the share of the fair value of net-identifiable assets is recognised as goodwill or current period consolidated profit or loss as appropriate.

二、主要會計政策、會計估計和前期差錯(續)

6. 合併財務報表的編製方法

本公司將擁有實際控制權的子公司和特殊目的主體納入合併財務報表範圍。

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

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

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

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

6. Preparation of consolidated financial statements

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

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

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

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

二、主要會計政策、會計估計和前期差錯(續)

7. 分步處置子公司股權至喪失控制權的會計處理方法

- (1) 判斷分步處置股權至喪失控制權過程中的各項交易是否屬於「一攬子交易」的原則

處置對子公司股權投資的各項交易的條款、條件以及經濟影響符合以下一種或多種情況時，將多次交易事項作為一攬子交易進行會計處理：

- (1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；
- (2) 這些交易整體才能達成一項完整的商業結果；
- (3) 一項交易的發生取決於其他至少一項交易的發生；
- (4) 一項交易單獨看是不經濟的，但是和其他交易一併考慮時是經濟的。

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

7. Accounting for disposal of subsidiaries achieved in stages until losing control

- (1) *Principles in determining whether transactions regarding disposal of subsidiaries achieved in stages until losing control are "a series of transactions"*

For disposal of equity interest in subsidiaries achieved by stages, if the terms, conditions and the economic influence meet one or more of the followings conditions, the disposal is accounted for as a series of transactions:

- (1) The transactions are entered into at the same time or having taken into consideration the inter-relationship among the transactions;
- (2) To achieve the business results, the transactions must be completed as a whole;
- (3) The occurrence of a transaction is dependent on the occurrence of at least one other transaction;
- (4) The individual transaction is economically unsound, but economically sound if taking into consideration of other transactions as a whole.

二、主要會計政策、會計估計和前期差錯(續)

7. 分步處置子公司股權至喪失控制權的會計處理方法(續)

- (2) 不屬於「一攬子交易」的分步處置股權至喪失控制權的各項交易在母公司財務報表和合併財務報表中的會計處理方法

對於失去控制權之前的每一次交易，在母公司財務報表中將處置價款與處置投資對應的賬面價值的差額確認為當期投資收益；在合併財務報表中將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按照《關於不喪失控制權情況下處置部分對子公司投資會計處理的復函》中國財政部(財會便[2009]14號)的規定計入資本公積(資本溢價)，資本溢價不足沖減的，調整留存收益。

對於失去控制權時的交易，在母公司財務報表中，對於處置的股權，按照中國《企業會計準則第2號—長期股權投資》的規定進行會計處理；同時，對於剩餘股權，按其賬面價值確認為長期股權投資或其他相關金融資產。處置後的剩餘股權能夠對原有子公司實施共同控制或重大影響的，按有關成本法轉為權益法的相關規定進行會計處理。在合併財務報表中，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。與原有子公司股權投資相關的其他綜合收益，在喪失控制權時轉為當期投資收益。

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

7. Accounting for disposal of subsidiaries achieved in stages until losing control (Continued)

- (2) *Accounting in the parent company's and consolidated financial statements for transactions regarding disposal of subsidiaries achieved in stages until losing control and which are not considered as "a series of transactions"*

For each transaction before losing control, the difference between the considerations and the carrying amount of equity interest disposed of is recognised as investment income in the parent company's financial statements; the difference between the considerations and the share of net asset value of the equity interest disposed of is recognised in capital reserve (share premium), any short fall in share premium is recognised in retained earnings, in accordance with "Caikuaibian [2009] No. 14 — Reply for Accounting Treatment regarding Partial Disposal of Investments in Subsidiaries without Losing Control" issued by the Ministry of Finance.

For transaction losing control, the disposal is accounted for in the holding company's financial statements in accordance with "Accounting Standards for Business Enterprises No. 2 — Long Term Equity Investment"; the book value of remaining equity interest is recognised as long term equity investment or other financial asset as appropriate. If the remaining equity interest could exercise joint control or significant influence, the historical cost accounting is change to equity accounting. In the consolidated financial statements, the remaining equity interest is re-measured at fair value on the date of losing control. The sum of disposal considerations and the fair value of the remaining equity interest less the share of net asset value by the original equity interest prior to disposal, is recognised as current period investment income upon losing control. Other attributable comprehensive income is recognised as current period investment income upon losing control.

二、主要會計政策、會計估計和前期差錯(續)

7. 分步處置子公司股權至喪失控制權的會計處理方法(續)

- (3) 屬於「一攬子交易」的分步處置股權至喪失控制權的各項交易在母公司財務報表和合併財務報表中的會計處理方法

對於屬於「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，在母公司財務報表中將每一次處置價款與處置投資對應的賬面價值的差額確認為當期投資收益；對於失去控制權之後的剩餘股權，按其賬面價值確認為長期股權投資或其他相關金融資產，失去控制權之後的剩餘股權能夠對原有子公司實施共同控制或重大影響的，按有關成本法轉為權益法的相關規定進行會計處理。

在合併財務報表中，對於失去控制權之前的每一次交易，將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；對於失去控制權時的交易，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。與原有子公司股權投資相關的其他綜合收益，在喪失控制權時轉為當期投資收益。

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

7. Accounting for disposal of subsidiaries achieved in stages until losing control (Continued)

- (3) *Accounting in the parent company's and consolidated financial statements for transactions regarding disposal of subsidiaries achieved in stages until losing control and which are considered as "a series of transactions"*

For transactions that form "a series of transactions", each transaction is accounted for as a disposal of interest in a subsidiary that loses control. In the parent company's financial statements, the difference between the considerations and the book value of equity interest disposed of for each transaction is recognised in current period investment income; the book value of the remaining equity interest after losing control is accounted for as long term equity investment or other financial asset as appropriate. After losing control, if the remaining equity interest enables the exercise of joint control or significant influence over the former subsidiary, the transaction is accounted for in accordance with the accounting treatment of switching from cost method to equity method.

In the consolidated financial statements, for each transaction before losing control, the difference between the consideration and the share of net asset value of the equity interest disposed of is recognised as other comprehensive income; upon losing control, the differences accumulated in other comprehensive income are taken into profit or loss. For transaction involving loss of control, the remaining equity interest is re-measured to fair value at the date that control is lost. The sum of consideration from disposal and fair value of the remaining equity less the share of net asset value by the original equity interest held calculated commencing from acquisition, is recognised as current period investment income upon losing control. Other comprehensive income relating to the original equity interest in the subsidiary is recognised as current period investment income upon losing control.

二、主要會計政策、會計估計和前期差錯(續)

8. 現金及現金等價物的確定標準

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

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

9. 外幣業務及外幣財務報表折算

(1) 外幣業務折算

本公司對發生的外幣交易，採用與交易發生日即期匯率折合本位幣入賬。

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

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

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

8. Cash and cash equivalents

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

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

9. Foreign currency transactions and translation

(1) Foreign currency transactions

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

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

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

二、主要會計政策、會計估計和前期差錯(續)

9. 外幣業務及外幣財務報表折算(續)

(2) 外幣財務報表折算

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

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

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

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

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

9. Foreign currency transactions and translation (Continued)

(2) Translation of financial statements recorded in foreign currencies

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

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

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

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

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具

- (1) 金融工具的分類、確認和計量
金融工具劃分為金融資產或金融負債。

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

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

本公司成為金融工具合同的一方時，確認為一項金融資產或金融負債。

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

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

10. Financial instruments

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

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

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

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

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

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(1) 金融工具的分類、確認和計量(續)

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

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

10. Financial instruments (Continued)

(1) Recognition, classification and measurement (Continued)

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

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(2) 金融資產轉移的確認依據和計量方法

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

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

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

(3) 金融負債終止確認條件

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

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

10. Financial instruments (Continued)

(2) Basis and measurement for transfer of financial assets

Criteria for transfer of financial assets: When the risk and rewards of ownership of the asset are transferred, or when there is no transfer or retention of risk and rewards of ownership, but the control of asset is forfeited, the financial asset shall be derecognised.

Measurement for transfer of financial assets: If the criteria for derecognition of a financial asset are met, the difference between carrying value of the financial asset and consideration received plus fair value changes previously accumulated in capital reserve is recorded in profit or loss in current period.

If the criteria for partial derecognition of a financial asset are met, the carrying value of the financial asset is separated into derecognised portion and retained portion based on their respective fair value. The difference between carrying value of the derecognised portion and consideration received plus fair value changes previously accumulated in capital reserve is recorded in profit or loss in current period.

(3) De-recognition of financial liabilities

Criteria for de-recognition of financial liabilities: When all or part of the current obligations to the financial liabilities have been terminated, all or part of the financial liabilities shall be derecognised.

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(4) 金融資產和金融負債的公允價值確認方法

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

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

(5) 金融資產減值 金融資產(不含應收款項)減值準備計提

除以公允價值計量且其變動計入當期損益的金融資產外，本公司於資產負債表日對金融資產的賬面價值進行檢查，如果有客觀證據表明某項金融資產發生減值的，計提減值準備。

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

10. Financial instruments (Continued)

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

The Company's recognition basis of fair value of financial assets and financial liabilities: If there is an active market for the financial instruments, the quoted prices in the active market shall be used to determine the fair values of these financial instruments. If there is no active market for the financial instruments, valuation techniques would be adopted to determine the fair values.

Valuation techniques include reference to prices of latest arm's length market transactions, reference to current fair values of similar financial assets and discounted cash flows forecast. When adopting these valuation techniques, market data is preferred and the use of data specific to the Company and its subsidiaries is minimized.

(5) Impairment of financial assets Provision for impairment on financial assets (excluding accounts receivable)

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

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(5) 金融資產減值(續)

金融資產(不含應收款項)減值準備計提(續)

- (1) 可供出售金融資產的減值準備：

期末如果可供出售金融資產的公允價值發生嚴重下降，或在綜合考慮各種相關因素後，預期這種下降趨勢屬於非暫時性的，就認定其已發生減值，將原直接計入所有者權益的公允價值下降形成的累計損失一併轉出，確認減值損失。

對於已確認減值損失的可供出售債務工具，在隨後的會計期間公允價值已上升且客觀上與確認原減值損失確認後發生的事項有關的，原確認的減值損失予以轉回，計入當期損益。可供出售權益工具投資發生的減值損失，不得通過損益轉回。

本公司對可供出售權益工具投資的公允價值下跌—嚴重的標準為：

如果單項可供出售金融資產的公允價值出現較大幅度下降，超過其持有成本的50%，認定該可供出售金融資產已發生減值為嚴重的，應計提減值準備，確認減值損失。

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

10. Financial instruments (Continued)

(5) Impairment of financial assets (Continued)

Provision for impairment on financial assets (excluding accounts receivable) (Continued)

- (1) Impairment of available-for-sale financial assets:

At the end of the reporting period, if there is a significant decline in the fair value of available-for-sale financial asset, or after taking into consideration of all relevant factors, the decline is expected to be other than temporary, the asset is considered impaired. The cumulative decline in fair value previously recognised in equity is also recognised in profit or loss as impairment loss.

For impaired available-for-sale debt instruments, if, in a subsequent period, there is an increase in fair value which can be objectively related to an event occurring after the recognition of the impairment loss, the impairment loss is reversed in current period profit or loss. Impairment losses on available-for-sale equity instruments are not reversed through profit or loss.

The Company considers the decline in fair value of available-for-sale financial asset as significant:

If the fair value of an individual available-for-sale financial asset decreases significantly by over 50% of its original cost, the decline is considered significant. Provision for impairment is necessary and impairment loss is recognised.

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(5) 金融資產減值(續)

金融資產(不含應收款項)減值準備計提(續)

- (1) 可供出售金融資產的減值準備：(續)

本公司對可供出售權益工具投資的公允價值下跌—非暫時性的標準為：

如果單項可供出售金融資產的公允價值出現較大幅度下降，預期這種下降趨勢屬於非暫時性的，持續時間超過一年，且在整個持有期間得不到根本改變時，認定該可供出售金融資產已發生減值為非暫時性的，應計提減值準備，確認減值損失。

- (2) 持有至到期投資的減值準備：

持有至到期投資減值損失的計量比照應收款項減值損失計量方法處理。

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

10. Financial instruments (Continued)

(5) Impairment of financial assets (Continued)

Provision for impairment on financial assets (excluding accounts receivable) (Continued)

- (1) Impairment of available-for-sale financial assets: (Continued)

The Company considers the decline in fair value of available-for-sale financial asset as non-temporary:

If the fair value of an individual available-for-sale financial asset decreases significantly and the decline is expected to be non-temporary, continued for over 1 year and will not be changed during the holding period, the decline in value is considered non-temporary. Provision for impairment is necessary and impairment loss is recognised.

- (2) Impairment of held-to-maturity investments:

Impairment on held-to-maturity investments is calculated in accordance with the impairment measurement of receivables.

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(5) 金融資產減值(續)

金融資產(不含應收款項)減值準備計提(續)

(2) 持有至到期投資的減值準備：(續)

本公司各類可供出售金融資產減值的認定標準包括下列各項：

- (i) 發行方或債務人發生嚴重財務困難；
- (ii) 債務人違反了合同條款，如償付利息或本金發生違約或逾期等；
- (iii) 債權人出於經濟或法律等方面因素的考慮，對發生財務困難的債務人作出讓步；
- (iv) 債務人很可能倒閉或進行其他財務重組；
- (v) 因發行方發生重大財務困難，該金融資產無法在活躍市場繼續交易；

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

10. Financial instruments (Continued)

(5) Impairment of financial assets (Continued)

Provision for impairment on financial assets (excluding accounts receivable) (Continued)

(2) Impairment of held-to-maturity investments: (Continued)

Basis for recognition of impairment on available-for-sale financial assets is as follows:

- (i) The issuer or debtor is experiencing significant financial difficulties;
- (ii) The debtor has breached the contractual terms, including but not limited to default or delinquency in interest or principal payments;
- (iii) Creditors, due to consideration of economic or legal, etc, factors, has made concession to the debtor with financial difficulties;
- (iv) It is highly probable that the debtor will be bankrupt or execute other financial restructuring;
- (v) The issuer is experiencing significant financial difficulties that the corresponding financial instruments could not be traded in an active market;

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(5) 金融資產減值(續)

金融資產(不含應收款項)減值準備計提(續)

(2) 持有至到期投資的減值準備：(續)

(vi) 無法辨認一組金融資產中的某項資產的現金流量是否已經減少，但根據公開的數據對其進行總體評價後發現，該組金融資產自初始確認以來的預計未來現金流量確已減少且可計量，如該組金融資產的債務人支付能力逐步惡化，或債務人所在國家或地區失業率提高、擔保物在其所在地區的價格明顯下降、所處行業不景氣等；

(vii) 權益工具發行方經營所處的技術、市場、經濟或法律環境等發生重大不利變化，使權益工具投資人可能無法收回投資成本；

(viii) 權益工具投資的公允價值發生嚴重或非暫時性下跌；

(ix) 其他表明金融資產發生減值的客觀證據。

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

10. Financial instruments (Continued)

(5) Impairment of financial assets (Continued)

Provision for impairment on financial assets (excluding accounts receivable) (Continued)

(2) Impairment of held-to-maturity investments: (Continued)

(vi) It is unable to determine whether the cash flows of a specific instrument within a group of financial assets has decreased. However, after the overall assessment of the group of financial assets, the estimated future cash flows from the group since initial recognition has decreased and the decrease is measurable. For example, if the ability to pay of the debtors of that group of financial assets deteriorates, or the unemployment rate of the country or region in which the debtors domicile increases, or the price of the underlying collateral decreases significantly in its region, or the industry is facing a downturn;

(vii) There are significant unfavourable changes in technology, market, economy or legal environments in the issuance place of the equity instrument. The investors of the equity instrument may not be able to recover their investment costs;

(viii) There is significant or non-temporary decrease in fair value of equity instrument;

(ix) Other objective evidences with indicate that the financial assets have been impaired.

二、主要會計政策、會計估計和前期差錯(續)

10. 金融工具(續)

(6) 金融資產重分類

尚未到期的持有至到期投資重分類為可供出售金融資產主要判斷依據：

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

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

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

10. Financial instruments (Continued)

(6) Reclassification of financial assets

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

- (i) There are no available financial resources to provide continual financing to the financial asset investment in order to hold the investment until maturity;
- (ii) The management has no intention to hold the investment until maturity;
- (iii) There are restrictions from laws or administrative regulations or other reasons that preclude the investments from being held until maturity;
- (iv) Other indicators that the Company is unable to hold the investment until maturity.

The reclassification of held-to-maturity investments which are not yet matured to available-for-sale financial assets requires the approval by the board of directors.

二、主要會計政策、會計估計和前期差錯(續)

11. 應收款項

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

(1) 單項金額重大並單項計提壞賬準備的應收款項

單項金額重大的判斷依據或金額標準	應收款項賬面餘額在500.00萬以上的款項。
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單項金額重大並單項計提壞賬準備的計提方法	對於單項金額重大的應收款項，單獨進行減值測試。
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有客觀證據表明其發生了減值，根據其未來現金流量現值低於其賬面價值的差額，計提壞賬準備。

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

11. Receivables

The Company's receivables include mainly trade receivable, long-term receivable and other receivable. If there is objective evidence that receivable has been impaired, impairment loss shall be recognised in profit or loss based on the difference between the asset's carrying value and the present value of estimated future cash flows.

(1) Provision for bad debts for receivable individually significant

Judgement or threshold amount in determining whether a receivable is individually significant	Individual receivable with carrying amount exceeding RMB5 million.
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Individual bad debt provision policy for individually significant receivable	For individually significant receivable, impairment assessment is performed individually.
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If there is objective evidence that the receivable is impaired, provision for impairment is recognised based on the difference between the receivable's carrying value and present value of estimated future cash flows.

二、主要會計政策、會計估計和前期差錯(續)

11. 應收款項(續)

(2) 按組合計提壞賬準備的應收款項

確定組合的依據 除單項金額重大並單獨計提壞賬準備的應收款項和單項金額雖不重大但單項計提壞賬準備的應收款項外，按賬齡劃分的應收款項。

按組合計提壞賬準備的計提方法 對單項金額不重大的應收款項，以及單項金額重大、但經單獨測試後未發生減值的應收款項，以賬齡為類似信用風險特徵，根據以前年度與之相同或相似的按賬齡段劃分的信用風險組合的歷史損失率為基礎，結合現時情況確定類似信用風險特徵組合採用下述賬齡分析計提壞賬準備。

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

11. Receivables (Continued)

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

Basis of grouping Except for individually significant receivable of which impairment assessment is performed on an individual basis and individual insignificant receivable but impairment assessment is performed on an individual basis, other receivables classified by age are included.

Bad debt provision policy for receivables on a group basis For individually insignificant receivables and individually significant receivables with no impairment indicator after impairment assessment performed on an individual basis, bad debt provision is provided based on age of debts, which is considered as an indicator of credit risk characteristic. According to prior years' historical bad debt data of group of receivables which carried similar credit risk characteristic based on age of debts and current situation, provision for bad debt is calculated based on the following policy.

二、主要會計政策、會計估計和前期差錯(續)

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

11. 應收款項(續)

(2) 按組合計提壞賬準備的應收款項(續)

組合中，採用賬齡分析法計提壞賬準備情況如下：

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

(3) 單項金額雖不重大但單項計提壞賬準備的應收賬款

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

壞賬準備的計提方法 根據其賬面價值與預計未來現金流量現值之間差額確認。

11. Receivables (Continued)

(2) Provision for bad debts for receivable on a group basis (Continued)

For group of receivable, the bad debt provision rates based on aging are as follows:

(3) Individually insignificant receivable of which impairment assessment is performed on an individual basis

Reason to provide provision for bad debts on an individual basis There is objective evidence that the receivable has been impaired and provision for bad debts using aging analysis does not reflect the actual situation of the receivable.

Bad debt provision method Difference between receivable's carrying value and present value of estimated future cash flow.

二、主要會計政策、會計估計和前期差錯(續)

12. 存貨

(1) 存貨的分類

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

(2) 發出存貨的計價方法

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

(3) 存貨可變現淨值的確定依據及存貨跌價準備的計提方法

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

存貨可變現淨值的確定依據：

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

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

12. Inventories

(1) Classification of inventories

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

(2) Measurement of inventories

Raw materials, semi-finished goods, finished goods and supplementary materials are recorded based on planned costs, and adjusted to actual costs at each period end. Subcontracted materials are measured at cost using weighted average method.

(3) Calculation of net realisable value and provision for impairment of inventories

At the balance sheet date, inventories are stated at the lower of cost and net realisable value and provision for impairment is calculated for each individual item. For items with significant quantity and low values, provision for impairment is made based on their categories.

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

二、主要會計政策、會計估計和前期差錯(續)

12. 存貨(續)

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

13. 長期股權投資

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

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

12. Inventories (Continued)

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

13. Long-term equity investment

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

二、主要會計政策、會計估計和前期差錯(續)

13. 長期股權投資(續)

(2) 後續計量及損益確認方法

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

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

長期股權投資具有共同控制、重大影響的採用權益法核算，其他採用成本法核算。

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

13. Long-term equity investment (Continued)

(2) Subsequent measurement of long-term equity investments

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

For long-term equity investments measured using cost method, the carrying value is unchanged unless there are additional investments or return of investments. The attributable share of profit distributions or cash dividends from the investee are recognised as investment income.

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

二、主要會計政策、會計估計和前期差錯(續)

13. 長期股權投資(續)

(3) 確定對被投資單位具有共同控制、重大影響的依據

- (i) 確定對被投資單位具有共同控制的依據：兩個或多個合營方通過合同或協議約定，對被投資單位的財務和經營政策必須由投資雙方或若干方共同決定的情形。
- (ii) 確定對被投資單位具有重大影響的依據：當持有被投資單位20%以上至50%的表決權資本時，具有重大影響。或雖不足20%，但符合下列條件之一時，具有重大影響：
 - (a) 在被投資單位的董事會或類似的權力機構中派有代表；
 - (b) 參與被投資單位的政策制定過程；
 - (c) 向被投資單位派出管理人員；
 - (d) 被投資單位依賴投資公司的技術或技術資料；
 - (e) 其他能足以證明對被投資單位具有重大影響的情形。

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

13. Long-term equity investment (Continued)

(3) Basis of conclusion for having joint control or significant influence over the investee

- (i) Joint control over investee: Through contractual or mutual agreements among two or more joint venture partners, the financial and operation policies of the investee must be approved by all partners.
- (ii) Significant influence over investee: Significant influence over the investee exists when holding more than 20% but less than 50% of the investee's equity with voting rights. Even if the holding is below 20%, there is still significant influence if any of the following conditions is met:
 - (a) There is a representative in the board of directors or similar governing body in the investee;
 - (b) Participation in the investee's policy setting process;
 - (c) Assign key management to the investee;
 - (d) The investee relies on the technology or technical information of the investing company; and
 - (e) Other evidences that prove the investing company has significant influence over the investee.

二、主要會計政策、會計估計和前期差錯(續)

13. 長期股權投資(續)

(4) 減值測試方法及減值準備計提方法

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

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

14. 投資性房地產

(1) 投資性房地產的種類和計量模式

本公司投資性房地產的種類：出租的建築物。

本公司投資性房地產按照成本進行初始計量，採用成本模式進行後續計量。

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

13. Long-term equity investment (Continued)

(4) Impairment test and provision of impairment

At the balance sheet date, the Company reviews whether there is impairment indicator for the long-term equity investments. If there is an impairment indicator, the recoverable amount is estimated based on an impairment assessment. Impairment is provided based on the difference between carrying value and recoverable amount. Impairment loss is not reversed in subsequent periods.

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

14. Investment properties

(1) Classification and measurement

The Company's investment properties include buildings for leasing.

The Company's investment properties are initially measured at cost and cost model is adopted for subsequent measurement.

二、主要會計政策、會計估計和前期差錯(續)

14. 投資性房地產(續)

(2) 採用成本模式核算政策

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

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

15. 固定資產

(1) 固定資產確認條件

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

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

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

14. Investment properties (Continued)

(2) Cost model measurement

The Company's investment properties are depreciated over their useful lives. The overall measurement policies are similar to some of the policies for fixed assets.

At the balance sheet date, the Company assesses whether there is any impairment indicator for investment properties. When there is an impairment indicator, the recoverable amount is estimated based on impairment assessment and impairment is provided based on the difference between carrying value and recoverable amount. Impairment is not reversed in subsequent periods.

15. Fixed assets

(1) Recognition of fixed assets

Fixed assets are tangible assets that are held for production, provision of services, leasing or administrative purposes, and their useful lives are more than one financial year. Fixed asset are recognised if the following conditions are both met:

- (i) It is probable the future economic benefits associated with the fixed assets will flow to the enterprise;
- (ii) The cost of the fixed asset can be measured reliably.

二、主要會計政策、會計估計和前期差錯(續)

15. 固定資產(續)

(2) 固定資產分類和折舊方法

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

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

15. Fixed assets (Continued)

(2) Classification and depreciation

Fixed assets held by the Company are mainly classified as: buildings, machinery, transportation equipment and other equipment. Depreciation is calculated using straight-line method. The useful lives and residual values of fixed assets are assessed based on their nature and the manner of use. At the year end, the useful lives, residual values and depreciation method are reviewed, and adjusted if there are variances with the original estimates. Other than fully depreciated assets which are still in use and land individually measured and recorded, depreciation is provided for all fixed assets.

資產類別	Category of asset	預計 使用壽命 (年) Estimated useful life (year)	預計 淨殘值率 Estimated residual value	年折舊率 Annual depreciation rate
房屋建築物	Buildings	15-30	3	3.23-6.47
機器設備	Machinery	5-18	3	5.39-19.4
運輸工具	Transportation equipment	6	3	16.17
其他設備	Other equipment	4-15	3	6.47-24.25

(3) 固定資產的減值測試方法、減值準備計提方法

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

(3) Impairment assessment and provision of impairment for fixed assets

At each balance sheet date, the Company reviews whether there is any impairment indicator for fixed assets. When there is an impairment indicator, the recoverable amount is estimated based on impairment assessment and impairment is provided based on the difference between the asset's carrying value and the recoverable amount. Impairment is not reversed in subsequent periods.

二、主要會計政策、會計估計和前期差錯(續)

15. 固定資產(續)

(3) 固定資產的減值測試方法、減值準備計提方法(續)

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

(4) 融資租入固定資產的認定依據、計價方法

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

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

15. Fixed assets (Continued)

(3) Impairment assessment and provision of impairment for fixed assets (Continued)

Recoverable amount of fixed assets is the higher of fair value less estimated costs of disposal and present value of estimated future cash flows. If there is an agreed price under arm's length transaction, the fair value of the asset is the agreed price. If there is no arm's length transaction but an active market for the asset or similar assets, the market value less costs of disposal is the recoverable amount.

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

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

二、主要會計政策、會計估計和前期差錯(續)

15. 固定資產(續)

(4) 融資租入固定資產的認定依據、計價方法(續)

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

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

16. 在建工程

(1) 在建工程的類別

本公司在建工程分為自營方式建造和出包方式建造兩種。

(2) 在建工程結轉固定資產的標準和時點

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

- (i) 固定資產的實體建造(包括安裝)工作已經全部完成或實質上已經全部完成；
- (ii) 已經試生產或試運行，並且其結果表明資產能夠正常運行或能夠穩定地生產出合格產品，或者試運行結果表明其能夠正常運轉或營業；

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

15. Fixed assets (Continued)

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

Measurement of fixed assets held under finance lease: fixed assets held under finance lease are initially recognised at the lower of fair value of the leased assets at the inception of lease and present value of minimum lease payments.

Subsequent measurement of fixed assets held under finance lease is accounted for using the depreciation and impairment policies of owned fixed assets.

16. Construction in progress

(1) Classification of construction in progress

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

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

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

- (i) The construction (including installation) of the fixed asset is completed or substantially completed;
- (ii) The fixed asset has been put to trial production or operation and operates satisfactorily or continually produces products with satisfactory quality, or the result of the trial run proves the asset is running or operating satisfactorily;

二、主要會計政策、會計估計和前期差錯(續)

16. 在建工程(續)

(2) 在建工程結轉固定資產的標準和時點(續)

(iii) 該項建造的固定資產上的支出金額很少或者幾乎不再發生；

(iv) 所購建的固定資產已經達到設計或合同要求，或與設計或合同要求基本相符。

(3) 在建工程減值測試方法、減值準備計提方法

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

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

17. 借款費用

(1) 借款費用資本化的確認原則

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

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

16. Construction in progress (Continued)

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

(iii) Further expenditure incurred for construction is very minimal or remote;

(iv) The constructed fixed asset reaches or almost reaches the design or the requirements of contract, or complies with the design or the requirements of contract.

(3) Impairment assessment and provision of impairment for construction in progress

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

Recoverable amount of construction in progress is the higher of the asset's fair value less estimated costs of disposal and present value of estimated future cash flows.

17. Borrowing costs

(1) Basis for capitalisation of borrowing costs

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

二、主要會計政策、會計估計和前期差錯(續)

17. 借款費用(續)

(2) 資本化金額計算方法

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

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

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

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

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

17. Borrowing costs (Continued)

(2) Calculation of amount to be capitalized

Capitalisation period: Refers to the period beginning from the commencement of capitalising borrowing costs to the date where capitalisation ceases. Periods where the capitalisation of borrowing costs is suspended are excluded.

Suspension of capitalisation: If there are abnormal interruptions which last more than three months during the construction or production process, the capitalisation of borrowing costs is suspended.

Calculation of amount to be capitalised: (1) Actual interest expense incurred for the designated borrowings, less interest income or investment income of temporary investments from the unused funds of the designated borrowings; (2) The weighted average of general borrowings occupied, equivalent to accumulated capital expenditure exceeding capital expenditure financed by designated borrowings, times the interest rate of the general borrowings so occupied. The interest rate is the weighted average rate of the general borrowings; (3) For borrowings with discount or premium, the discount or premium is amortised over the term of the borrowings using effective interest method and the interest of every period is adjusted accordingly.

Effective interest method uses the coupon rate of borrowings to calculate the amortisation of discount and premium. Effective interest rate is the rate used in discounting the estimated future cash flows of the borrowings to its carrying value.

二、主要會計政策、會計估計和前期差錯(續)

18. 無形資產

(1) 無形資產的計價方法

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

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

使用壽命有限無形資產攤銷方法如下：

類別 Category	使用壽命 Useful life	攤銷方法 Amortisation method
土地使用權 Land use rights	50年 50 years	直線法攤銷 Straight-line
專利技術 Patent	10-15年 10-15 years	直線法攤銷 Straight-line
商標 Trademark	50年 50 years	直線法攤銷 Straight-line

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

18. Intangible assets

(1) Measurement of intangible assets

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

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

Amortisation rate of intangible assets with finite useful life is set out below:

二、主要會計政策、會計估計和前期差錯(續)

18. 無形資產(續)

(2) 使用壽命不確定的判斷依據

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

使用壽命不確定的判斷依據：

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

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

(3) 無形資產的減值測試方法及減值準備計提方法

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

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

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

18. Intangible assets (Continued)

(2) Basis of conclusion for indefinite useful life

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

Basis of conclusion for indefinite useful life: (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.

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

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

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

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

二、主要會計政策、會計估計和前期差錯(續)

18. 無形資產(續)

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

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

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。

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

18. Intangible assets (Continued)

- (4) *Basis for development phase for internal research and development activities and basis for capitalisation of expenditure incurred in development stage*

Expenditures for internal research activities are expensed in the period when incurred. Expenditures incurred in the development stage are recognised as intangible assets if all of the following criteria are met: (1) the completion of the intangible asset for future use or for sale is feasible; (2) there is an intention to complete the intangible asset for use or for sale; (3) the ways that intangible asset will generate future economic benefit: there is market for the intangible asset or for the products produced with the intangible asset; or there is evidence that the intangible asset used for internal purpose brings value; (4) the availability of adequate technological, financial and other resources to complete the development of the intangible asset and the ability to use or to sell the intangible asset; (5) expenditures attributable to the development of the intangible asset could be reliably measured.

Basis for distinguishing research phase and development phase of an internal research and development project: 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.

二、主要會計政策、會計估計和前期差錯(續)

19. 長期待攤費用

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

20. 收入

(1) 銷售商品

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

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

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

19. Long-term prepaid expenses

Long-term prepaid expenses are expenses which have been paid but the economic benefit lasts over one year (not including one year). They are amortised over the beneficial period. If the long-term prepaid expense cannot provide economic benefit to the subsequent accounting periods, the unamortised amount is transferred to profit or loss in the current period.

20. Revenue recognition

(1) Sales of goods

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

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

二、主要會計政策、會計估計和前期差錯(續)

20. 收入(續)

(2) 提供勞務

在資產負債表日提供勞務交易的結果能夠可靠估計的，採用完工百分比法確認提供勞務收入。本公司根據實際成本佔預計總成本的比例確定完工進度，在資產負債表日提供勞務交易結果不能夠可靠估計的，分別下列情況處理：(1)已經發生的勞務成本預計能夠得到補償的，按照已經發生的勞務成本金額確認提供勞務收入，並按相同金額結轉勞務成本；(2)已經發生的勞務成本預計不能夠得到補償的，將已經發生的勞務成本計入當期損益，不確認提供勞務收入。

(3) 讓渡資產使用權

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

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

20. Revenue recognition (Continued)

(2) Provision of services

At the balance sheet date, when the outcome of a service transaction could be reliably estimated, revenue from the provision of service is recognised using the percentage of completion method. The percentage of completion is recognised by the Company by reference to ratio between the actual costs incurred to date and the total budgeted costs. At the balance sheet date, when the outcome of a service transaction could not be reliably estimated, the transaction is accounted for as follows: (1) If the costs for provision of service are estimated to be recoverable, revenue from the provision of service is recognised to the extent of actual costs incurred, and the relevant costs are transferred to cost of service in profit or loss. (2) If the costs for provision of service are estimated to be unrecoverable, the relevant costs are transferred to cost of service in profit or loss but no revenue is recognised.

(3) Abalienating the right to use an asset

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

二、主要會計政策、會計估計和前期差錯(續)

21. 政府補助

(1) 政府補助類型

政府補助主要包括與資產相關的政府補助和與收益相關的政府補助兩種類型。

(2) 政府補助會計處理

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

(3) 區分與資產相關政府補助和與收益相關政府補助的具體標準

本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，確認為與資產相關的政府補助。

本公司取得的除與資產相關的政府補助之外的政府補助，確認為與收益相關的政府補助。

本公司取得的屬於與資產和收益均相關的政府補助，需要將其分解為與資產相關的部分和與收益相關的部分，分別進行會計處理，若無法區分，則將整項政府補助歸類為與收益相關的政府補助。

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

21. Government grant

(1) Classification of government grants

Government grants mainly include asset-related government grants and revenue-nature government grants.

(2) Accounting for government grants

Asset-related government grant is recognised as deferred revenue and is evenly amortised over the useful life of the corresponding asset in profit or loss. For revenue-related government grant, it is accounted for either as follows: (1) For government grant compensating the enterprise's future expenses or losses, the income is deferred and is recognised in profit or loss when the corresponding expenses or losses incur. (2) For government grant compensating the enterprise's expenses or losses already incurred, it is recognised in profit or loss for the current period.

(3) Basis for determination of asset-related government grant and revenue-related government grant

If the government grant received by the Company is used for construction or other project that forms a long term asset, it is regarded as asset-related government grant.

If the government grant received by the Company is not asset-related, it is regarded as revenue-related government grant.

If a government grant received by the Company is both asset-related and revenue-related, it is split into asset-related and revenue-related portions and separately accounted for. If the amount could not be split, the whole government grant is accounted for as revenue-related government grant.

二、主要會計政策、會計估計和前期差錯(續)

21. 政府補助(續)

(4) 與政府補助相關的遞延收益的攤銷方法以及攤銷期限的確認方法

本公司取得的與資產相關的政府補助，確認為遞延收益，自相關資產可供使用時起，按照相關資產的預計使用期限，將遞延收益平均分攤轉入當期損益。

本公司取得的與收益相關的政府補助，分別下列情況進行處理：(1)用於補償公司以後期間的相關費用或損失的，確認為遞延收益，並在確認相關費用的期間計入當期損益；(2)用於補償企業已發生的相關費用或損失的，直接計入當期損益。

(5) 政府補助的確認時點

按照應收金額計量的政府補助，在期末有確鑿證據表明能夠符合財政扶持政策規定的相關條件且預計能夠收到財政扶持資金時予以確認。

除按照應收金額計量的政府補助外的其他政府補助，在實際收到補助款項時予以確認。

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

21. Government grant (Continued)

(4) *Amortisation method and determination of amortisation period of deferred revenue related to government grants*

Asset-related government grant is recognised as deferred revenue and is evenly amortised to profit or loss on a straight-line basis over the useful life of the relevant asset starting from the date the asset is available for use.

For revenue-related government grant, it is accounted for either as follows: (1) For government grant compensating the Company's future expenses or losses, the grant is recognised as deferred revenue and is recognised in profit or loss when the corresponding expenses or losses incur. (2) For government grant compensating the Company's expenses or losses already incurred, it is recognised in profit or loss for the current period.

(5) *Recognition of government grants*

Government grant receivable is recognised when at the year end, there is clear evidence that the conditions set out in the financial subsidy policies and regulation are fulfilled and the receipt of such financial subsidy is assured.

Other government grants not recognised in accordance with the above policy are recognised upon actual receipt of such subsidies.

二、主要會計政策、會計估計和前期差錯(續)

22. 遞延所得稅資產和遞延所得稅負債

本公司遞延所得稅資產和遞延所得稅負債的確認：

- (1) 根據資產、負債的賬面價值與其計稅基礎之間的差額(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，確定該計稅基礎為其差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產或遞延所得稅負債。
- (2) 遞延所得稅資產的確認以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。如未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的，則減記遞延所得稅資產的賬面價值。
- (3) 對與子公司及聯營企業投資相關的應納稅暫時性差異，確認遞延所得稅負債，除非本公司能夠控制暫時性差異轉回的時間且該暫時性差異在可預見的未來很可能不會轉回。對與子公司及聯營企業投資相關的可抵扣暫時性差異，當該暫時性差異在可預見的未來很可能轉回且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額時，確認遞延所得稅資產。

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

22. Deferred tax assets and deferred tax liabilities

Deferred tax assets and liabilities are recognised:

- (1) Based on the difference between the carrying amount and the tax base amount of an asset or a liability (Items not recognised as assets and liabilities but their tax base is ascertained by the current tax laws and regulation, the tax base is the difference), deferred tax asset or deferred tax liability is calculated using the applicable tax rate prevailing at the expected time of recovering the relevant asset or discharging the relevant liability.
- (2) Deferred tax asset is recognised to the extent that there is enough future profit for the utilisation of the deductible temporary difference. At the balance sheet date, if there is sufficient evidence that there would be enough future benefit for the utilisation of the deductible temporary difference, the deferred asset not previously recognised is recognised in current period. If there is no sufficient evidence that there would be enough future benefit for the utilisation of the deductible temporary difference, the carrying value of the deferred asset is reduced.
- (3) Deferred tax is recognised for taxable temporary difference arising from investments in subsidiaries and associates, unless the Company is able to control the reversal of the temporary differences and the temporary differences would not be reversed in the foreseeable future. For deductible temporary differences arising from investments in subsidiaries and associates, deferred tax asset is recognised if the temporary difference will be reversed in foreseeable future and there will be sufficient future taxable profit to utilise the deductible temporary difference.

二、主要會計政策、會計估計和前期差錯(續)

23. 主要會計政策變更、會計估計變更的說明

(1) 主要會計政策變更說明

本公司報告期內提前採用中國財政部於2014年1月及2月頒布的《企業會計準則第9號—職工薪酬》(修訂)、《企業會計準則第30號—財務報表列報》(修訂)、《企業會計準則第39號—公允價值計量》、《企業會計準則第40號—合營安排》和《企業會計準則第33號—合併財務報表》(修訂)。

除按《企業會計準則第30號—財務報表列報》(修訂)對財務報表進行了規範列報外，上述其他頒布及修訂的準則未對本公司財務報表產生重大影響。

(2) 主要會計估計變更說明

本公司報告期內無會計估計變更情況。

24. 前期會計差錯更正

本公司報告期內無會計差錯更正情況。

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

23. Changes in accounting policies and accounting estimates

(1) Changes in accounting policies

In the current reporting period, the Company has early adopted the following standards announced by the Ministry of Finance in January and February 2014: Accounting Standard for Business Enterprises No. 9 — Employee Benefits (Revised), Accounting Standard for Business Enterprise No. 30 — Presentation of Financial Statements (Revised), Accounting Standard for Business Enterprise No. 39 — Fair Value Measurement, Accounting Standard for Business Enterprise No. 40 — Joint Arrangement and Accounting Standard for Business Enterprise No. 33 — Consolidated Financial Statements (Revised).

Except for the presentation required by Accounting Standard for Business Enterprise No. 30 — Presentation of Financial Statements (Revised), the adoption of other new and revised standards has no significant impact on the Company's financial statements.

(2) Changes of accounting estimates

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

24. Prior period adjustments

The Company had no prior period adjustments in current reporting period.

三、稅項

III. Taxes

1. 主要稅種及稅率

1. Major taxes and tax rates

主要稅種 Major taxes	計稅依據 Basis of assessment	稅率 Rate
企業所得稅 Enterprise income tax	應納稅所得額 Taxable income	15%、25%
增值稅 Value-added tax	應納稅增值額 Amount liable to value-added tax	17%
營業稅 Business tax	營業額、應交的增值稅額或轉讓額 Revenue, value-added tax payable or transferred amount	5%
城市維護建設稅 City maintenance and construction tax	實際繳納的流轉稅 Turnover tax paid	5%、7%
教育費附加 Education surcharge	實際繳納的流轉稅 Turnover tax paid	3%
副食品調控基金 Supplementary food regulation surcharge	銷售收入、租金收入 Sales revenue or rental income	0.07%
地方教育費附加 Local education surcharges	實際繳納的流轉稅 Turnover tax paid	2%
房產稅 Property tax	房產餘值或房產租金收入 Net book value of properties or rental income	1.2%、12%
城鎮土地使用稅 Urban and township land use tax	實際佔用的土地面積 Area of land occupied	6元/m ² RMB6/m ²
個人所得稅 Individual income tax	個人應稅所得 Taxable income of individual	3%–45%

三、稅項(續)

2. 稅收優惠及批文

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

根據江蘇省高新技術企業認定管理工作協調小組蘇高企協[2012]22號文件，認定公司子公司江蘇法爾勝光子有限公司為江蘇省第三批複審通過的高新技術企業(證書號GF201232000809)，有效期三年。自2012年1月1日起仍按照15%稅率計繳企業所得稅。

III. Taxes (Continued)

2. Preferential tax treatment and approval documents

According to the regulations of "High-tech enterprise recognition and management method" (Guokefahuo [2008] No.172) and "Working guidelines for the recognition and management of high-tech enterprises" (Guokefahuo [2008] No.362), and according to Chuangaoqiren [2011] No.4 issued by the High-tech Enterprise Recognition and Management Group of Sichuan Province, the Company and its subsidiaries, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, Chengdu SEI Optical Fiber Co., Ltd. and Chengdu MCIL Radio Communications Co., Ltd. are recognised as high-tech enterprises and enjoy the High-tech Enterprises Preferential Tax Rate of 15% for a period of three years (2011 to 2013) (Note: The renewed certificate is being processed).

According to Sugaoqixie [2012] No.22 issued by the High-tech Enterprises Recognition and Management Coordination Group of Jiangsu Province, the Company's subsidiary, Jiangsu Fasten Photonics Cable Co., Ltd., was recognised as a high-tech enterprise (Certificate number GF201232000809) for a period of three years. The subsidiary was subject to an Enterprise Income Tax rate of 15% starting from 1 January 2012.

四、企業合併及合併財務報表

本公司將擁有實際控制權的子公司和特殊目的主體納入合併財務報表範圍。

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

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

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

IV. Business combination and consolidated financial statements

The Company consolidates all the subsidiaries and special purposes entities in these consolidated financial statements.

The consolidated financial statements are prepared in accordance with Accounting Standard for Business Enterprises No. 33 – Consolidated Financial Statements and the relevant regulations, and all significant intragroup transactions and balances are eliminated upon consolidation. Interests in subsidiaries that are not attributable to the parent company are included in minority interest, which is presented as a separate item within equity in the consolidated financial statements.

If the subsidiaries' accounting policies or accounting periods are different from those of the Company, adjustments are made to the subsidiaries' financial statements in accordance with the Company's accounting policies or accounting periods.

If the subsidiaries are acquired from business combination not involving entities under common control, when preparing the consolidated financial statements, adjustments are made to the individual financial statements of the subsidiaries with reference to the fair value of the identifiable net assets of the subsidiaries at the date of acquisition. If subsidiaries are acquired under business combination involving enterprises under common control, the assets, liabilities, results and cash flows of the subsidiaries are included in the consolidated financial statements from the beginning of the acquisition year.

四、企業合併及合併財務報表(續)

IV. Business combination and consolidated financial statements (Continued)

1. 子公司情況

(1) 通過設立或投資等方式取得的子公司

1. Details of the subsidiaries

(1) Subsidiaries obtained through set-up or investment

子公司全稱 Name of subsidiary	子公司類型 Type of subsidiary	註冊地 Place of registration	註冊資本 (萬元) Registered capital (in ten thousand)	業務性質及經營範圍 Business nature and scope of operation	期末實際出資額 (萬元) Paid-in capital at the end of the period (in ten thousand)	實質上構成對子公司淨投資的其他項目餘額 Other items which form part of the investment cost in substance
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	國有企業與集體聯營 Stated-owned enterprise and collective cooperation	成都市雙流縣白家鎮近都村 Jingdu Village, Baijia Town, Shuangliu, Chengdu	2,252.00	熱縮套管、冷縮管、電纜電纜及附件的製造銷售 Manufacture and sale of heat-shrink cable joining sleeves, cold-shrink cable, electric wire and cable and accessories	1,501.34	
成都中住光纖有限公司 Chengdu SEI Optical Fibre Co., Ltd	有限責任公司 Limited liability company	成都市高新區西區 The westpark of Hi-tech Development Zone, Chengdu	USD1,375.00	光導纖維及其相關材料的生產及銷售 Manufacture and sale of optical fiber and related materials	7,042.48	
成都中菱無線通訊電纜有限公司 Chengdu MCIL Radio Communications Co., Ltd	有限責任公司 Limited liability company	成都高新區西區 The westpark of Hi-tech Development Zone, Chengdu	8,210.00	信息、通訊系統網絡用各類電纜、相關附件及配套件的研發、生產、銷售及服務 Manufacture and sale of copper cables, parts and components for wireless telecommunications system network	7,270.28	
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co. Ltd.	有限責任公司 Limited liability company	江蘇省江陰市澄江中路165號 No. 165 Chengjiangzhonglu, Jiangyin City, Jiangsu Province	50,000.00	通信用光導纖維、光纜及相關產品的生產；自營和代理各類產品及技術的進出口業務 Manufacture and sales of optical fibre and cable for communication and related products; Sales and acting as an agent for goods and import and export of technology	22,500.00	

四、企業合併及合併財務報表(續)

IV. Business combination and consolidated financial statements (Continued)

1. 子公司情況(續)

(1) 通過設立或投資等方式取得的子公司(續)

1. Details of the subsidiaries (Continued)

(1) Subsidiaries obtained through set-up or investment (Continued)

子公司全稱 Name of subsidiary	持股比例 (%) Equity held (%)	表決權比例 (%) Voting right held (%)	是否 合併報表 Consolidated or not	少數股東 權益 Minority interests	從母公司所有者權益 沖減子公司少數股東分擔的 本期虧損超過少數股東 在該子公司期初所有者 權益中所享有份額後的餘額 Excess of subsidiaries' losses shared by minority interests over the minority interests' share of the subsidiaries' beginning equity for the year, which is deducted from the parent company's equity interest
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	66.67	66.67	是 Yes	19,640,232.94	少數股東權益中 用於沖減少數 股東損益的金額 Amount for deduction of minority interests' profit or loss within minority interests
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	60.00	60.00	是 Yes	63,385,033.88	
成都中菱無線通訊電纜有限公司 Chengdu MCIL Radio Communications Co., Ltd.	96.67	100.00	是 Yes	2,103,662.94	
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co. Ltd.	45.00	45.00	是 Yes	273,451,458.74	

四、企業合併及合併財務報表(續)

IV. Business combination and consolidated financial statements (Continued)

1. 子公司情況(續)

(2) 非同一控制下企業合併取得的子公司

1. Details of the subsidiaries (Continued)

(2) Subsidiaries obtained through business combination not under common control

子公司全稱 Name of subsidiary	子公司類型 Type of subsidiary	註冊地 Place of registration	註冊資本 (萬元) Registered capital (in ten thousand)	業務性質及經營範圍 Business nature and scope of operation	期末實際出資額 (萬元) Paid-in capital at the end of the period (in ten thousand)	實質上構成對子公司 淨投資的其他項目餘額 Other items which form part of the investment cost in substance
江蘇法爾勝光子 有限公司 Jiangsu Fasten Photonics Co., Ltd.	有限公司 Limited liability company	江陰市 Jiangyin city	23,380.00	光導纖維、光纖預製棒 光纖器件的生產 Manufacture of optical fibre, optical cable and optical apparatus	13,749.91	
江蘇法爾勝光通 有限公司 Jiangsu Fasten Optical Cable Co., Ltd.	有限公司(法人獨資) 內資 Domestic (wholly owned by an individual) limited liability company	江陰市 Jiangyin city	11,058.61	通信用光纜的生產 Manufacture of optical communication cable	12,540.34	
侯馬普天法爾勝光纜 有限公司 Putian Houma Fasten Optical Cable Co., Ltd.	有限責任公司 Limited liability company	侯馬市 Houma City	6,000.00	主營通信光纖光纜及 其及其延伸產品 Trading of optical communication cable and the derivative products	1,492.98	

四、企業合併及合併財務報表(續)

1. 子公司情況(續)

(2) 非同一控制下企業合併取得的子公司(續)

子公司全稱 Name of subsidiary	持股比例 (%) Equity held (%)	表決權 比例 (%) Voting right held (%)	是否 合併報表 or not Consolidated	少數股東 權益 Minority interests	少數股東權益中 用於沖減少數股東 損益的金額 Amount for deduction of minority interests' profit or loss within minority interests	從母公司所有者權益沖減子公司 少數股東分擔的本期虧損超過少 數股東在該子公司期初所有者權 益中所享有份額後的餘額 Excess of subsidiaries' losses shared by minority interests over the minority interests' share of the subsidiaries' beginning equity for the year, which is deducted from the parent company's equity interest
江蘇法爾勝光子有限公司 Jiangsu Fasten Photonics Co., Ltd.	82.003	82.003	是 Yes	30,413,420.41		
江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd.	100.00	100.00	是 Yes			
侯馬普天法爾勝光纜有限公司 Putian Houma Fasten Optical Cable Co., Ltd.	100.00	100.00	是 Yes			

2. 本期無新納入合併範圍的主體和
本期不再納入合併範圍的主體

3. 本期無發生的非同一控制下企業
合併

IV. Business combination and consolidated financial statements (Continued)

1. Details of the subsidiaries (Continued)

(2) Subsidiaries obtained through business combination not under common control (Continued)

2. There were no entities being newly consolidated or excluded for consolidation in the current period.

3. There was no business combination of entities not under common control during the current period.

五、合併財務報表重要項目註釋

V. Notes to major items of consolidated financial statements

1. 貨幣資金

(1) 貨幣資金分類列示

項目	Item	期末餘額 End of period			年初餘額 Beginning of period		
		原幣金額 Original currency	折算率 Exchange rate	人民幣金額 RMB	原幣金額 Original currency	折算率 Exchange rate	人民幣金額 RMB
現金：	Cash:	-	-	538,749.22	-	-	859,738.62
其中：人民幣	Including: Renminbi	471,036.25	1.0000	471,036.25	789,224.88	1.0000	789,224.88
美元	US dollars	2,727.00	6.1528	16,778.68	3,527.00	6.0969	21,503.77
歐元	Euro	572.00	8.3946	4,801.71	572.00	8.4189	4,815.61
英鎊	Pound Sterling	4,394.50	10.4978	46,132.58	4,395.00	10.0556	44,194.36
銀行存款：	Deposits at banks:	-	-	215,188,584.72	-	-	373,397,206.11
其中：人民幣	Including: Renminbi	214,448,705.61	1.0000	214,448,705.61	373,370,613.35	1.0000	373,370,613.35
美元	US dollars	197,763.58	6.1528	739,878.77	4,361.63	6.0969	26,592.42
歐元	Euro	0.04	8.3946	0.34	0.04	8.4189	0.34
其他貨幣資金：	Other monetary funds:	-	-	9,591,706.22	5,536,741.46	-	5,536,741.46
其中：人民幣	Including: Renminbi	9,591,706.22	1.0000	9,591,706.22	5,536,741.46	1.0000	5,536,741.46
合計	Total	224,716,905.20	-	225,319,040.16	379,709,435.36	-	379,793,686.19

1. Cash and bank balances

(1) Classification of cash and bank balances

(2) 其他貨幣資金明細

(2) Details of other monetary funds

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
信用證保證金	Letter of credit deposits	9,591,706.22	5,336,741.45
保函保證金	Guarantee deposits	-	200,000.01
合計	Total	9,591,706.22	5,536,741.46

五、合併財務報表重要項目註釋(續)

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

2. 應收票據

(1) 應收票據分類列示

項目	Item	期末數 End of period	年初數 Beginning of period
銀行承兌匯票	Bank acceptance bills	83,417,939.70	66,071,258.07
商業承兌匯票	Commercial acceptance bills	17,599,854.40	19,477,776.43
合計	Total	101,017,794.10	85,549,034.50

(2) 截止2014年6月30日，已用於質押的金額最大前五項應收票據

項目	Item	出票日期 Issue date	到期日 Maturity date	金額 Amount
1. 江蘇中天科技股份有限公司	1. Jiangsu Zhongtian Technologies Co., Ltd.	2014/4/11	2014/10/11	4,000,000.00
2. 天津長飛鑫茂光纜有限公司	2. Tianjin Changfei Xinmao Optical Cable Co., Ltd.	2014/3/5	2014/9/5	1,814,845.65
3. 成都中飛光纜有限公司	3. Chengdu Zhongfei Optical Fibre Cable Co., Ltd.	2014/6/23	2014/12/23	1,349,460.00
4. 四川匯源光通信有限公司	4. Sichuan Huiyuan Optical Communications Co., Ltd.	2014/6/11	2014/10/20	1,300,000.00
5. 中航光電科技股份有限公司	5. China Aviation Optical-Electrical Technology Co., Ltd.	2014/5/30	2014/11/25	1,000,000.00
合計	Total			9,464,305.65

註： 期末質押的應收票據為子公司成都中住光纖有限公司為開具進口信用證質押給中國農業銀行成都成華支行，總金額9,464,305.65元。

2. Bills receivable

(1) Bills receivable comprise

(2) Top five bills receivable being pledged as at 30 June 2014

Note: The bills receivable were pledged to Chengdu Chenghua Branch of China Agricultural Bank by Chengdu SEI Optical Fibre Co., Ltd for the import facilities of RMB9,464,305.65.

五、合併財務報表重要項目註釋(續)

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

2. 應收票據(續)

(3) 截止2014年6月30日，已背書但尚未到期的金額最大前五項應收票據

2. Bills receivable (Continued)

(3) Top five bills receivable endorsed but not yet mature as at 30 June 2014

項目	Item	出票日期 Issue date	到期日 Maturity date	金額 Amount
1. 中國電信股份有限公司廣西分公司	1. China Telecom Corporation Limited Guangxi Branch	2014/3/26	2014/9/26	4,922,705.64
2. 江西聯創電纜科技有限公司	2. Jiangxi Linktrend Cable Tech CO., Ltd.	2014/2/21	2014/8/21	1,800,000.00
3. 無錫市宏達光電有限公司	3. Wuxi Hongda Optical & Electrical Cable Co., Ltd.	2014/6/4	2014/12/04	1,600,000.00
4. 中興通訊股份有限公司	4. ZTE Corporation.	2014/4/21	2014/9/25	1,487,764.61
5. 中興通訊股份有限公司	5. ZTE Corporation	2014/5/19	2014/10/23	1,357,992.69
合計	Total			<u>11,168,462.94</u>

3. 應收賬款

(1) 應收賬款按種類列示

3. Accounts receivable

(1) Categories of accounts receivable are set out below

種類	Category	期末餘額 End of period			
		賬面餘額 Carrying amount		壞賬準備 Provision for bad debts	
		金額 Amount	比例 (%) Percentage (%)	金額 Amount	計提比例 (%) Percentage (%)
1. 單項金額重大並單項計提壞賬準備的應收賬款	1. Individually significant receivable of which provision for bad debts is made on an individual basis	8,000,003.00	1.95	2,000,000.75	25.00
2. 按組合計提壞賬準備的應收賬款	2. Receivable of which provision for bad debts is made on a portfolio basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	381,455,955.89	93.05	27,925,092.45	7.00
組合小計	Sub-total for group	381,455,955.89	93.05	27,925,092.45	7.00
3. 單項金額雖不重大但單項計提壞賬準備的應收賬款	3. Individually insignificant receivable but provision for bad debts is made on an individual basis	20,493,486.83	5.00	20,493,486.83	100.00
合計	Total	<u>409,949,445.72</u>	<u>100.00</u>	<u>50,418,580.03</u>	

五、合併財務報表重要項目註釋(續)

3. 應收賬款(續)

(1) 應收賬款按種類列示(續)

種類	Category	年初餘額			
		賬面餘額		壞賬準備	
		Carrying amount		Provision for bad debts	
		金額	比例	金額	計提比例
Amount	Percentage (%)	Amount	Percentage (%)		
1. 單項金額重大並單項計提壞賬準備的應收賬款	1. Individually significant receivable of which provision for bad debts is made on an individual basis	11,352,543.36	3.50	2,838,135.84	25.00
2. 按組合計提壞賬準備的應收賬款	2. Receivable of which provision for bad debts is made on a portfolio basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	291,489,674.15	90.06	27,426,949.67	9.41
組合小計	Sub-total for group	291,489,674.15	90.06	27,426,949.67	9.41
3. 單項金額雖不重大但單項計提壞賬準備的應收賬款	3. Individually insignificant receivable but provision for bad debts is made on an individual basis	20,835,454.48	6.44	20,835,454.48	100.00
合計	Total	323,677,671.99	100.00	51,100,539.99	15.79

組合中，按賬齡分析法計提壞賬準備的應收賬款情況：

For group of receivable, details of accounts receivable of which provision for bad debts is made according to aging analysis:

賬齡	Age	期末餘額			年初餘額		
		賬面餘額	比例%	壞賬準備	賬面餘額	比例%	壞賬準備
		Carrying amount	Percentage (%)	Provision for bad debts	Carrying amount	Percentage (%)	Provision for bad debts
1年以內	Within 1 year	343,058,709.11	89.93		251,592,617.57	86.30	
1至2年	1 to 2 years	7,894,707.71	2.07	894,382.73	9,550,931.25	3.28	955,093.12
2至3年	2 to 3 year	4,492,210.79	1.18	1,497,813.26	4,247,252.50	1.46	1,274,175.75
3至5年	3 to 5 years	4,388,328.88	1.15	3,598,016.12	4,505,960.14	1.55	3,604,768.11
5年以上	Over 5 years	21,621,999.40	5.67	21,934,880.34	21,592,912.69	7.41	21,592,912.69
合計	Total	381,455,955.89	100.00	27,925,092.45	291,489,674.15	100.00	27,426,949.67

五、合併財務報表重要項目註釋(續)

3. 應收賬款(續)

- (1) 應收賬款按種類列示(續)
單項金額重大並單項計提壞賬準備的應收賬款：

單位名稱 Name	期末餘額 End of period	壞賬準備 Provision for bad debts	計提比例(%) Percentage (%)	計提理由 Reason for provision
山東廣電網絡公司菏澤分公司 Shandong Radio and Television Network Company Heze Branch	8,000,003.00	2,000,000.75	25.00	預計部分不能收回 Expected not recoverable
合計 Total	<u>8,000,003.00</u>	<u>2,000,000.75</u>	<u>25.00</u>	

註：單項金額重大並單項計提壞賬準備的應收賬款指單筆金額為500.00萬元以上的客戶應收賬款。單項金額重大的應收賬款經減值測試後不存在減值，公司按賬齡分析法計提壞賬準備。

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

3. Accounts receivable (Continued)

- (1) Categories of accounts receivable are set out below (Continued)
Details of individual significant receivable of which provision for bad debts is made on an individual basis:

Note: Individual significant receivables of which provision for bad debts is made on an individual basis are those customer receivables over RMB5,000,000. If there is no impairment indicator arising from impairment assessment of individual significant receivables, the Company provides provision for bad debts on these receivables based on aging analysis.

五、合併財務報表重要項目註釋(續)

3. 應收賬款(續)

(1) 應收賬款按種類列示(續)

期末單項金額雖不重大但單項計提壞賬準備的應收賬款

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

3. Accounts receivable (Continued)

(1) Categories of accounts receivable are set out below (Continued)

Details of individual insignificant receivable of which provision for bad debts is made on an individual basis at end of the period

應收賬款內容	Accounts receivable	賬面餘額 Carrying value	壞賬金額 Provision for bad debts	計提比例 Percentage (%)	計提理由 Reason for provision
1. 河南清豐縣工商聯貿公司	1. Henan Qingfeng County Federation of Industry and Trade Co., Ltd.	1,007,986.64	1,007,986.64	100.00	預計不能收回 Expected not recoverable
2. 成都電纜廠銷售分部	2. Chengdu Telecommunications Cable Factory Sales Division	1,062,382.43	1,062,382.43	100.00	預計不能收回 Expected not recoverable
3. 中國郵電器材中南公司	3. China Posts Equipment Co., Middlesouth Company	1,116,797.27	1,116,797.27	100.00	預計不能收回 Expected not recoverable
4. 烏市志達電子有限公司	4. Urumqi Zhida Electronics Co., Ltd.	1,344,969.65	1,344,969.65	100.00	預計不能收回 Expected not recoverable
5. 川東機電公司	5. Chuandong Electromechanical Co., Ltd.	1,606,692.41	1,606,692.41	100.00	預計不能收回 Expected not recoverable
6. 瀋陽亨元達通訊器材有限公司	6. Shenyang Hengyuanda Communications Equipment Co., Ltd.	1,621,814.62	1,621,814.62	100.00	預計不能收回 Expected not recoverable
7. KAB/VOLEX	7. KAB/VOLEX	2,058,597.74	2,058,597.74	100.00	預計不能收回 Expected not recoverable
合計	Total	<u>9,819,240.76</u>	<u>9,819,240.76</u>		

註： 年末單項金額雖不重大但單項計提壞賬準備的應收賬款總額20,835,454.48元，其中金額較大的為9,819,240.76元。

Note: At the end of the period, the total amount of individual insignificant receivables of which provision for bad debts has been made on an individual basis provision was RMB20,835,454.48, within which the larger amounts were RMB9,819,240.76.

五、合併財務報表重要項目註釋(續)

3. 應收賬款(續)

(2) 應收賬款期末餘額中含持有公司5%(含5%)以上表決權股份的股東中國普天信息產業股份有限公司36,010,211.75元。

(3) 應收賬款金額前五名單位情況

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

3. Accounts receivable (Continued)

(2) At the end of the period, accounts receivable with counterparty holding 5% or more (including 5%) of the Company's voting shares included the receivable of RMB36,010,211.75 due from China Potevio Company Limited.

(3) Top five accounts receivable

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	年限 Age	佔應收賬款 總額的比例(%) Percentage to total accounts receivable (%)
1. 法爾勝集團進出口有限公司	1. Fasten Group Import & Export Co., 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 the ultimate controlling party of a shareholder holding more than 5% of subsidiaries' shares	23,481,778.53	1年以內 Within 1 year	5.73
2. 深圳市中興康訊電子有限公司	2. Shenzhen ZTE Kangxun Telecom Company Limited	非關聯方 Not related party	14,057,514.17	1年以內 Within 1 year	3.43
3. 廣西廣播電視網絡有限公司	3. Guangxi Radio & TV Network Co., Ltd.	非關聯方 Not related party	13,094,211.41	1年以內 Within 1 year	3.19
4. 中國普天信息產業股份有限公司	4. China Potevio Company Limited	本公司母公司 Parent company	36,010,211.75	1年以內 Within 1 year	8.78
5. 貴州省廣播電視信息網絡公司	5. Guizhou Radio & TV Network Co., Ltd.	非關聯方 Not related party	9,119,815.32	1-2年以內 1 to 2 years	2.22
合計	Total		95,763,531.18		23.35

五、合併財務報表重要項目註釋(續)

3. 應收賬款(續)

(4)、應收關聯方賬款情況

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

3. Accounts receivable (Continued)

(4) Accounts receivable due from related parties

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	佔應收賬款總額 的比例(%) Percentage to total accounts receivable (%)
1. 中國普天信息產業股份有限公司	1. China Potevio Company Limited	本公司母公司 The Company's parent company	36,010,211.75	8.78
2. 中國普天信息網絡股份有限公司	2. China Putian Information Network Co., Ltd.	與本公司受同一母公司控制 Under common control by the same parent company	74,256.00	0.02
3. 中國普天信息產業株州有限公司	3. China Putian Zhuzhou Co., Ltd.	與本公司受同一母公司控制 Under common control by the same parent company	160,000.00	0.04
4. 南京普天天紀樓宇智能公司	4. Nanjing Putian Intelligent Building Limited	與本公司受同一母公司控制 Under common control by the same parent company	93,192.96	0.02
5. 中國普天信息產業成都公司	5. China Putian Chengdu Co., Ltd.	與本公司受同一母公司控制 Under common control by the same parent company	227,952.99	0.06
6. 江蘇法爾勝光電科技有限公司	6. Jiangsu Fasten Optoelectronics Technology Co., 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 the ultimate controlling party of a shareholder holding more than 5% of subsidiaries' shares	7,908,554.40	1.93
7. 江蘇法爾勝集團進出口有限公司	7. Fasten Group Import & Export Co., 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 the ultimate controlling party of a shareholder holding more than 5% of a subsidiaries' shares	23,481,778.53	5.73
合計	Total		<u>67,955,946.63</u>	<u>16.58</u>

五、合併財務報表重要項目註釋(續)

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

4. 預付款項

4. Prepayments

(1) 預付款項賬齡列示

(1) Aging analysis of prepayments

賬齡	Age	期末餘額		年初餘額	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage (%)	Amount	Percentage (%)
1年以內	Within 1 year	26,049,609.83	93.42	26,462,604.61	99.17
1年以上	Over 1 year	1,834,344.86	6.58	222,763.89	0.83
合計	Total	27,883,954.69	100.00	26,685,368.50	100.00

(2) 截止2014年6月30日，預付款項金額前五名單位情況

(2) Top 5 prepayments as at 30 June 2014

單位名稱	Name	與本公司關係	佔預付款項總額的比例%		預付時間	未結算原因
			金額	Percentage to total prepayments (%)		
		Relationship with the Company	Amount	Percentage to total prepayments (%)	Year of payment	Reasons of being outstanding
1. 無錫蘇南電工機械有限公司	1. Wuxi Sunan Electrotechnical Machinery Co., Ltd.	非關聯方 Non-related party	3,920,000.00	14.06	2014年	合同項目尚未執行完畢 Contract not yet completed
2. 四川省麟鑫建設工程有限公司	2. Sichuan Linxin Construction Engineering Co., Ltd.	非關聯方 Non-related party	1,441,622.20	5.17	2014年	合同項目尚未執行完畢 Contract not yet completed
3. 江陰供電局	3. Jiangyin City Power Supply Bureau	非關聯方 Non-related party	1,415,536.53	5.08	2014年	合同項目尚未執行完畢 Contract not yet completed
4. NV UMOCORESA	4. NV UMOCORE SA	非關聯方 Non-related party	1,279,167.12	4.59	2014年	合同項目尚未執行完畢 Contract not yet completed
5. 上海千一通訊設備有限公司	5. Qian Yi (S.H.) Communication & Equipment Co., Ltd.	非關聯方 Non-related party	1,152,000.00	4.13	2014年	合同項目尚未執行完畢 Contract not yet completed
合計	Total		9,208,325.85	33.03		

(3) 預付款項期末餘額中無持有公司5%(含5%)以上表決權股份的股東單位情況。

(3) At end of the period, there was no prepayment with counterparty holding 5% or more of the Company's voting shares.

五、合併財務報表重要項目註釋(續)

5. 其他應收款

(1) 其他應收款按種類列示

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

5. Other receivables

(1) Categories of other receivables

種類	Category	期末餘額			
		賬面餘額		壞賬準備	
		Carrying value		Provision for bad debts	
		金額	比例	金額	計提比例
Amount	Percentage (%)	Amount	Percentage (%)		
1. 單項金額重大並單項計提壞賬準備的其他應收款	1. Individually significant receivable of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬準備的其他應收款	2. Receivable of which provision for bad debts is made on a group basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	122,916,268.82	89.35	22,362,039.26	16.73
組合小計	Sub-total	122,916,268.82	89.35	22,362,039.26	16.73
3. 單項金額雖不重大但單項計提壞賬準備的其他應收款	3. Individually insignificant receivable of which provision for bad debts is made on an individual basis	14,654,572.86	10.65	3,913,573.65	100
合計	Total	137,570,841.68	100	26,275,612.91	19.1

五、合併財務報表重要項目註釋(續)

5. 其他應收款(續)

(1) 其他應收款按種類列示(續)

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

5. Other receivables (Continued)

(1) Categories of other receivables (Continued)

種類	Category	年初餘額 Beginning of period			
		賬面餘額 Carrying value		壞賬準備 Provision for bad debts	
		金額	比例	金額	計提比例
		Amount	Percentage (%)	Amount	Percentage (%)
1. 單項金額重大並單項計提壞賬準備的其他應收款	1. Individually significant receivable of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬準備的其他應收款	2. Receivable of which provision for bad debts is made on a group basis				
按賬齡分析法計提壞賬準備	Provision for bad debts is made according to aging analysis	106,612,865.12	87.67	22,385,175.36	21.00
組合小計	Sub-total	106,612,865.12	87.67	22,385,175.36	21.00
3. 單項金額雖不重大但單項計提壞賬準備的其他應收款	3. Individually insignificant receivable of which provision for bad debts is made on an individual basis	14,991,922.22	12.33	3,913,573.65	26.10
合計	Total	121,604,787.34	100.00	26,298,749.01	21.63

註：單項金額重大並單項計提壞賬準備的其他應收款指單筆金額為500萬元以上的客戶其他應收款。單項金額重大的其他應收款經減值測試後不存在減值，公司按賬齡分析法計提壞賬準備。

Note: Individual significant other receivable of which provision for bad debts is made on an individual basis are those other receivable over RMB5,000,000. If there is no impairment indicator arising from impairment assessment of individual significant receivable, the Company provides provision for bad debts on these receivable based on aging analysis.

五、合併財務報表重要項目註釋(續)

5. 其他應收款(續)

- (1) 其他應收款按種類列示(續)
組合中，按賬齡分析法計提壞賬準備的其他應收款情況

賬齡	Age	期末餘額			年初餘額		
		賬面餘額	比例%	壞賬準備	賬面餘額	比例%	壞賬準備
		Carrying value	Percentage (%)	Provision for bad debts	Carrying value	Percentage (%)	Provision for bad debts
1年以內	Within 1 year	91,439,823.60	74.39	-	77,446,898.73	72.64	-
1至2年	1 to 2 years	4,156,305.23	3.38	146,589.08	1,408,152.75	1.32	140,815.28
2至3年	2 to 3 years	310,782.85	0.25	2,257,870.23	7,514,867.11	7.05	2,254,460.13
3至5年	3 to 5 years	7,971,352.54	6.49	961,866.35	1,265,232.93	1.19	1,012,186.35
5年以上	Over 5 years	19,038,004.60	15.49	18,995,713.60	18,977,713.60	17.80	18,977,713.60
合計	Total	122,916,268.82	100.00	22,362,039.26	106,612,865.12	100.00	22,385,175.36

期末單項金額雖不重大但單項計提壞賬準備的其他應收款

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

5. Other receivables (Continued)

- (1) Categories of other receivables (Continued)
For group of receivable, details of other receivable of which provision for bad debts is made according to aging analysis

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

其他應收款內容	Other receivable	賬面餘額	壞賬金額	計提比例	計提理由
		Carrying value	Provision for bad debts	Provision (%)	Reason for provision
重慶夏查德電路板有限公司	Chongqing Xiachade Circuit Board Co., Ltd.	3,000,000.00	3,000,000.00	100.00	預計不能收回 Expected not recoverable
合計	Total	3,000,000.00	3,000,000.00		

註：年末單項金額雖不重大但單項計提壞賬準備的其他應收賬款總額14,991,922.22元，其中金額較大的為3,000,000.00元。

Note: At period end, the total amount of individual insignificant receivable of which provision for bad debts is made on an individual basis was RMB14,991,922.22, within which the larger amount was RMB3,000,000.

五、合併財務報表重要項目註釋(續)

5. 其他應收款(續)

(2) 其他應收款期末餘額中含持有公司5%(含5%)以上表決權股份的股東中國普天信息產業股份有限公司(本公司的母公司) 600,000.00元。

(3) 金額較大的其他應收款的性質或內容

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

5. Other receivables (Continued)

(2) At period end, other receivable with counterparty holding 5% or more of the Company's voting shares included the receivable of RMB600,000.00 due from China Potevio Company Limited (the Company's parent company).

(3) Nature or details of more substantial other receivable

單位名稱	Name	金額 Amount	其他應收款性質或內容 Nature or details
1. 江蘇法爾勝泓升集團有限公司	1. Jiangsu Fasten Hongsheng Group Co., Ltd.	84,020,167.93	借款及往來款 Borrowings and current account
2. 成都電纜材料廠	2. Chengdu Telecommunications Cable Factory	8,391,138.00	往來款 Current account
3. 天韻科技(蘇州)有限公司	3. Tianyun Technology (Suzhou) Co., Ltd.	4,786,324.75	往來款 Current account
4. 深圳富璋公司	4. Shenzhen Fu Zhang Company	3,566,915.53	往來款 Current account
5. 四川天信	5. Sichuan Tianxin	2,763,119.07	往來款 Current account
合計	Total	<u>103,527,665.28</u>	

(4) 其他應收款金額前五名單位情況

(4) Top 5 other receivable

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	年限 Expiry period	佔其他應收款總額的比例(%) Percentage to total receivable (%)
1. 江蘇法爾勝泓升集團有限公司	1. Jiangsu Fasten Hongsheng Group Co., Ltd.	關聯方 Related party	84,020,167.93	1年以內 Within 1 year	61.07
2. 成都電纜材料廠	2. Chengdu Telecommunications Cable Factory	非關聯方 Non-related party	8,391,138.00	5年以上 Over 5 years	6.10
3. 天韻科技(蘇州)有限公司	3. Tianyun Technology (Suzhou) Co., Ltd.	非關聯方 Non-related party	4,786,324.75	5年以上 Over 5 years	3.48
4. 深圳富璋公司	4. Shenzhen Fu Zhang Company	非關聯方 Non-related party	3,566,915.53	5年以上 Over 5 years	2.59
5. 四川天信	5. Sichuan Tianxin	非關聯方 Non-related party	2,763,119.07	5年以上 Over 5 years	2.01
合計	Total		<u>103,527,665.28</u>		<u>75.25</u>

五、合併財務報表重要項目註釋(續)

5. 其他應收款(續)

(5) 應收關聯方賬款情況

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	佔其他應收款 總額的比例(%) Percentage to total receivable (%)
1. 江蘇法爾勝泓升集團有限公司	1. Jiangsu Fasten Hongsheng Group Co., Ltd.	持有子公司5%以上股份股東的實際控制人 Entity controlled by the ultimate controlling party of a shareholder holding more than 5% of subsidiaries' shares	84,020,167.93	61.07
合計	Total		84,020,167.93	61.07

6. 存貨

(1) 存貨種類分項列示

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

5. Other receivables (Continued)

(5) Other receivable due from related parties

6. Inventories

(1) Categories of inventories

存貨項目	Items	期末數 End of period			年初數 Beginning of period		
		賬面餘額 Carrying value	跌價準備 Provision for diminution in value	賬面價值 Net book value	賬面餘額 Carrying value	跌價準備 Provision for diminution in value	賬面價值 Net book value
原材料	Raw materials	105,821,066.36	23,743,807.27	82,077,259.08	92,353,735.38	23,743,807.27	68,609,928.11
周轉材料(包裝物、低值易耗品等)	Supplementary materials (Packing materials and consumables)	2,549,849.56	-	2,549,849.56	2,549,849.56	-	2,549,849.56
自製半成品及在產品	Semi-finished goods and work in progress	37,635,987.81	4,909,412.30	32,726,575.51	37,264,343.73	4,909,412.30	32,354,931.43
庫存商品	Finished goods	172,461,725.96	50,000,378.62	122,461,347.35	193,381,658.76	50,689,240.32	142,692,418.44
其他	Others	21,519,786.32	2,615,675.38	18,904,110.94	10,329,227.07	2,615,675.38	7,713,551.69
合計	Total	339,988,416.01	81,269,273.57	258,719,142.44	335,878,814.50	81,958,135.27	253,920,679.23

五、合併財務報表重要項目註釋(續)

6. 存貨(續)

(2) 各項存貨跌價準備的增減變動情況

存貨項目	Item	年初餘額 Beginning of period	本期計提額 Provision for the period	本期減少額 Decrease		期末餘額 End of period
				轉回 Reversal	轉銷 Written off	
原材料	Raw materials	23,743,807.27				23,743,807.27
自製半成品及在產品	Semi-finished goods and work in progress	4,909,412.30				4,909,412.30
庫存商品	Finished goods	50,689,240.32			688,861.70	50,000,378.62
其他	Others	2,615,675.38				2,615,675.38
合計	Total	81,958,135.27				81,269,273.57

註1：期末存貨中無含有借款費用資本化的金額。

註2：期末存貨中無抵押、擔保等受限情況。

註3：期末存貨增加的主要系本期合併範圍增加普天法爾勝光通信有限公司所致。

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

6. Inventories (Continued)

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

Note 1: No borrowing costs have been capitalised in the inventories at end of the period.

Note 2: Inventories at end of the period were not pledged or used for guarantee.

Note 3: The increase in closing inventories was due to the consolidation of Putian Fasten Cable Telecommunication Co., Ltd. during the reporting period.

五、合併財務報表重要項目註釋(續)

6. 存貨(續)

(3) 存貨跌價準備情況說明

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

6. Inventories (Continued)

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

項目 Item	計提存貨跌價準備的依據 Reasons for provision	本期轉回存貨跌價準備的原因 Reasons for reversal	本期轉回金額 佔該項存貨期末餘額 的比例 Percentage of reversal of provision to closing inventory value
原材料 Raw materials	成本高於可變現淨值，主要為庫齡較長及受損的原材料 Cost exceeding net realisable value, mainly due to old age and damaged raw materials	以前減記存貨價值的影響因素已經消失 Factors leading to the write down in previous years have disappeared	
自製半成品及在產品 Semi-finished goods and work in progress	成本高於可變現淨值 Cost exceeding net realisable value	以前減記存貨價值的影響因素已經消失 Factors leading to the write down in previous years have disappeared	
庫存商品 Finished goods	成本高於可變現淨值 Cost exceeding net realisable value	以前減記存貨價值的影響因素已經消失 Factors leading to the write down in previous years have disappeared	0.00
其他 Others	成本高於可變現淨值 Cost exceeding net realisable value	以前減記存貨價值的影響因素已經消失 Factors leading to the write down in previous years have disappeared	

五、合併財務報表重要項目註釋(續)

7. 其他流動資產

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
待處理財產損益	Loss/gain on assets to be disposed of	-	94,764.09
委托貸款	Entrusted loan	100,000,000.00	50,000,000.00
合計	Total	100,000,000.00	50,094,764.09

註1：委托貸款100,000,000.00元為普天法爾勝光通信有限公司委托交通銀行股份有限公司無錫分行將自有資金貸款給法爾勝集團有限公司，本期獲得委托貸款收益3,336,666.67元。

8. 可供出售金融資產

(1) 可供出售金融資產分項列示

項目	Item	期末公允價值 Fair value at end of period	年初公允價值 Fair value at beginning of period
可供出售權益工具	Available-for-sale equity investments	11,954,592.00	12,670,320.00
合計	Total	11,954,592.00	12,670,320.00

註：可供出售金融資產期末餘額11,954,592.00元，系本公司持有的高新發展(SZ.000628)1,934,400.00股可流通股票。本期公允價值變動-715,728.00元。

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

7. Other current assets

Note 1: The entrusted loan of RMB100,000,000 represents the loan from Putian Fasten Cable Telecommunication Co. Ltd. to Fasten Group Co. Ltd with Wuxi Branch of Bank of Communications acting as the agent. The profit from entrusted loan during the reporting period amounted to RMB3,336,666.67.

8. Available-for-sale financial assets

(1) Category of available-for-sale financial assets

Note: Available-for-sale financial assets at end of the period in the amount of RMB11,954,592.00 represented 1,934,400 shares of ChengDu Hi-Tech Development Co., Ltd. (SZ.000628) held by the Company. The fair value change during the reporting period amounted to RMB -715,728.00.

五、合併財務報表重要項目註釋(續)

8. 可供出售金融資產(續)

- (2) 截至報告期末可供出售金融資產的成本(攤余成本)、公允價值、累計計入其他綜合收益的公允價值變動金額，以及已計提減值金額

可供出售金融資產分類	Category of available-for-sale financial assets	可供出售權益工具 Equity instrument available for sale
權益工具的成本/債務工具的攤余成本	Cost of equity investment/Amortised cost of debt investment	2,728,000.00
公允價值	Fair value	11,954,592.00
累計計入其他綜合收益的公允價值變動金額	Fair value change accumulated in other comprehensive income	9,226,592.00
已計提減值金額	Provision for impairment	

9. 對合營投資和聯營企業投資

(1) 合營企業基本情况

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

註：2011年11月15日成都普天電纜股份有限公司將持有的成都皮克電源有限公司50%股權在重慶聯合產權交易所掛牌交易，且於2012年3月7日與受讓方簽署了《股權轉讓協議》，轉讓價款180萬元，受讓方為成都皮克電源有限管理人員。截止2014年6月30日，受讓方未支付轉讓款。公司已就此事項提起訴訟，本年度公司未確認投資收益。

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

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

- (2) Cost (amortised cost), fair value change accumulated in other comprehensive income and provision for impairment on available-for-sale financial assets at end of period

9. Investments in associates and joint ventures

(1) Details of joint ventures

Note: On 15 November 2011, the Company offered 50% equity interest in Chengdu Peak Power Sources Co., Ltd. ("Peak Power") on the Chongqing United Assets and Equity Exchange for trading. The Company signed an Equity Transfer Agreement at a consideration of RMB1.8 million with a purchaser, who is the management of Peak Power, on 7 March 2012. As at 30 June 2014, the purchaser had not paid the consideration and the Company has taken legal proceedings against the purchaser. The Company did not recognise any investment income during the reporting period.

五、合併財務報表重要項目註釋(續)

9. 對合營投資和聯營企業投資(續)

(2) 聯營企業基本情況

被投資單位名稱 Investee company	企業類型 Type of entity	註冊地 Place of establishment	法人代表 Legal representative	業務性質 Nature of business	註冊資本 Registered capital	本企業在被投資單位 所持股份比例 Equity held by the Company		期末 資產總額 Total assets at end of period	期末 負債總額 Total liabilities at end of period	本期營業 收入總額 Total revenue for the period	本期 淨利潤 Net profit for the period	
						本公司 持股比例 (%) Voting right held by the Company (%)	本公司 表決權 比例(%) Equity held by the Company (%)					
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	中外合資 Sino-foreign	四川成都 Chengdu, Sichuan	範明昌 Fanmingchang	製造業 Manufacturing	5,000,000.00	49.00	49.00	73,201,641.60	65,373,788.73	7,827,852.87	55,083,849.52	139,143.68

10. 長期股權投資

(1) 長期股權投資情況

被投資單位 Investee company	核算方法 Measurement basis	投資成本 Investment cost	年初餘額 Beginning of period	增減變動 Change	期末餘額 End of period	在該投資單位 所持股份比例 Equity held by the Company (%)		在該投資單位 表決權比例 Voting right held by the Company (%)		在該投資單位 所持股份比例與表決權 比例不一致的說明 Details of difference between equity holding and voting right percentages held by the Company	減值準備 Impairment	本期計提減值準備 Provision for the period	本期現金紅利 Cash dividend for the period
						本公司 持股比例 (%) Equity held by the Company (%)	本公司 表決權 比例(%) Voting right held by the Company (%)						
成都阿克電源有限公司 Chengdu Peak Power Sources Co., Ltd.	權益法 Equity method	2,340,000.00	1,610,504.40	-	1,610,504.40	50.00	50.00	-	-	-	-	-	-
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	權益法 Equity method	2,452,827.16	3,784,089.02	54,426.02	3,838,515.04	49.00	49.00	-	-	-	-	-	-
四川新龍網絡科技有限公司 Sichuan New Dragon Network Technology Co., Ltd.	成本法 Equity method	1,535,000.00	1,535,000.00	-	1,535,000.00	16.67	16.67	-	-	1,535,000.00	-	-	-
南星熱電股份有限公司 Chengdu South Star Thermo Power Co., Ltd.	成本法 Equity method	5,000,000.00	5,000,000.00	-	5,000,000.00	7.14	7.14	-	-	5,000,000.00	-	-	-
成都電纜材料廠 Sichuan Cable Materials Plant	成本法 Equity method	125,903.35	125,903.35	-	125,903.35	30.00	30.00	-	-	125,903.35	-	-	-
蜀都大廈 Shudu Mansion	成本法 Equity method	90,000.00	90,000.00	-	90,000.00	-	-	-	-	90,000.00	-	-	-
合計 Total		11,543,730.51	12,145,496.77	54,426.02	12,199,922.79					6,750,903.35			

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

9. Investments in associates and joint ventures (Continued)

(2) Details of associates

10. Long-term equity investments

(1) Details of long-term equity investments

五、合併財務報表重要項目註釋(續)

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

11. 投資性房地產

11. Investment properties

(1) 按成本計量的投資性房地產

(1) Investment properties measured at cost

項目	Item	年初餘額 Beginning of period	本期增加額 Additions	本期減少額 Disposals	期末餘額 End of period
一、原價合計	1. Cost Buildings	11,626,310.09	10,643,936.72		22,270,246.81
房屋建築物	Land use rights	11,626,310.09	10,643,936.72		22,270,246.81
土地使用權			-		-
二、累計折舊和累計攤銷合計	2. Accumulated depreciation and amortisation	4,578,907.74	1,659,446.33		6,238,354.07
房屋建築物	Buildings	4,578,907.74	1,659,446.33		6,238,354.07
土地使用權	Land use rights		-		-
三、投資性房地產減值準備累計金額合計	3. Provision for impairment				
房屋建築物	Buildings		-		-
土地使用權	Land use rights		-		-
四、投資性房地產賬面價值合計	4. Net book value	7,047,402.35	8,984,490.39		16,031,892.74
房屋建築物	Buildings	7,047,402.35	8,984,490.39		16,031,892.74
土地使用權	Land use rights				

註： 本期折舊為1,659,446.33元；期末投資性房地產無減值。

Note: Depreciation for the period amounted to RMB1,659,446.33. No impairment was recognised in respect of investment properties at end of the period.

五、合併財務報表重要項目註釋(續)

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

12. 固定資產

12. Fixed assets

(1) 固定資產及其累計折舊明細項目和增減變動如下

(1) Details and movements in fixed assets and accumulated depreciation

項目	Item	年初餘額 Beginning of period	本期增加額 Additions	本期減少額 Decrease	期末餘額 End of period
一、原價合計	1. Cost	1,044,673,142.10	14,019,720.14	14,480,867.68	1,044,211,994.56
房屋及建築物	Buildings	414,697,195.40	100,000.00	12,618,836.93	402,178,358.47
機器設備	Machinery	578,257,398.32	13,727,654.11	1,854,852.57	590,130,199.86
運輸工具	Transportation equipment	12,214,814.90	-	-	12,214,814.90
其他	Others	39,503,733.48	192,066.03	7,178.18	39,688,621.33
二、累計折舊合計	2. Accumulated depreciation	452,404,715.50	28,451,163.81	2,083,612.48	478,772,266.83
房屋及建築物	Buildings	118,943,344.33	7,944,855.36	911,794.49	125,976,405.20
機器設備	Machinery	304,541,927.20	18,623,844.08	1,165,879.27	321,999,892.01
運輸工具	Transportation equipment	8,599,316.68	478,805.16	-	9,078,121.84
其他	Others	20,320,127.29	1,403,659.21	5,938.72	21,717,847.78
三、固定資產減值準備累計金額合計	3. Provision for impairment	18,675,966.85	-	224,441.24	18,451,525.61
房屋及建築物	Buildings	-	-	-	-
機器設備	Machinery	18,560,322.07	-	224,441.24	18,335,880.83
運輸工具	Transportation equipment	18,459.53	-	-	18,459.53
其他	Others	97,185.25	-	-	97,185.25
四、固定資產賬面價值合計	4. Net book value	573,592,459.75			546,988,202.11
房屋及建築物	Buildings	295,753,851.07			276,201,953.27
機器設備	Machinery	255,155,149.05			249,794,427.01
運輸工具	Transportation equipment	3,597,038.69			3,118,233.53
其他	Others	19,086,420.94			17,873,588.30

註1：本期折舊額為28,473,861.40元。

Note 1: Depreciation for the period amounted to RMB28,473,861.40.

五、合併財務報表重要項目註釋(續)

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

12. 固定資產(續)

12. Fixed assets (Continued)

(2) 截止2014年6月30日，暫時閒置的固定資產

(2) Idle fixed assets as at 30 June 2014

類別	Category	賬面原值 Cost	累計折舊 Accumulated depreciation	減值準備 Provision for impairment	賬面價值 Carrying value	備註 Remarks
房屋及建築物	Buildings	-	-	-	-	
機器設備	Machinery	2,046,588.03	1,872,080.74	-	174,507.29	
其他	Others	7,000.00	4,990.28	1,874.75	134.97	
合計	Total	<u>2,053,588.03</u>	<u>1,877,071.02</u>	<u>1,874.75</u>	<u>174,642.26</u>	

(3) 截止2014年6月30日，通過經營租賃租出的固定資產

(3) Fixed assets leased out under operating leases as at 30 June 2014

類別	Category	賬面價值 Carrying value
房屋及建築物	Buildings	37,921,625.05
機器設備	Machinery	<u>72,205.30</u>
合計	Total	<u>37,993,830.35</u>

(4) 截止2014年6月30日，未辦妥產權證書的固定資產

(4) Fixed assets of which property ownership certificate has not been obtained as at 30 June 2014

項目	Item	未辦妥產權證書原因 Reasons of property ownership certificate under process	預計辦結產權證書時間 Expected time to obtain the property ownership certificate
成都電纜雙流熱縮製品廠 新建廠房	New factory of Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	未辦妥土地證書 Land certificate not yet obtained	2014年 Year 2014

五、合併財務報表重要項目註釋(續)

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

13. 在建工程

13. Construction in progress

(1) 在建工程基本情況

(1) Details of construction in progress

項目	Item	期末餘額			年初餘額		
		End of period			Beginning of period		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
	Carrying amount	Provision for impairment	Net book value	Carrying amount	Provision for impairment	Net book value	
1. 綜合技術改造	1. Integrated technology improvement	6,576,797.90	5,919,118.11	657,679.79	6,576,797.90	5,919,118.11	657,679.79
2. 普天工業園西區建設	2. Construction at West District of Putian Industrial Park	30,896.07		30,896.07	30,896.07		30,896.07
3. 加速器技術改造	3. Accelerator technology improvement	4,569,431.04		4,569,431.04	5,082,410.04		5,082,410.04
4. 中住K5-02B06#拉絲線 4.2-13-專項項目	4. SEI K5-02B06# Wire drawing	4,728,278.18		4,728,278.18	4,728,278.18		4,728,278.18
5. 中住其他工程	5. SEI Z-13 Project	1,123,036.37		1,123,036.37	1,123,036.37		1,123,036.37
6. 中菱生產線	6. SEI other projects	158,440.95		158,440.95	28,399.07		28,399.07
7. 年產400萬公里光纜生產線 技術改造項目(光通信)	7. MCIL production line technical improvement project (optical communication)	920,124.20		920,124.20	920,124.20		920,124.20
8. 光纜擴容改造項目(侯馬)	8. Project for improvement on technology for annual production of 4 million kilometre of optical cable (Fasten Cable)	25,185,714.12		25,185,714.12	5,238,231.47		5,238,231.47
9. 光子公司零星項目(光子)	9. Project for improvement on capacity of optical fiber (Houma)	-		-	7,782,085.05		7,782,085.05
10. 光通擴能項目	10. Other projects (Photonics)	14,674,820.05		14,674,820.05	1,062,223.16		1,062,223.16
	11. Capacity expansion projects (Optical)	213,808.75		213,808.75	59,962.59		59,962.59
合計	Total	<u>58,181,347.63</u>	<u>5,919,118.11</u>	<u>52,262,229.52</u>	<u>32,632,444.10</u>	<u>5,919,118.11</u>	<u>26,713,325.99</u>

五、合併財務報表重要項目註釋(續)

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

13. 在建工程(續)

13. Construction in progress (Continued)

(2) 重大在建工程項目變動情況

(2) Changes in major construction in progress

項目名稱	Project	預算數 (萬元) Budgeted amount (in ten thousand)					工程投入佔額 算比例(%) Costs incurred comparing to budgeted amount (%)			其中：本期利息資本化金額 Including Interest capitalised during the period		本報利息資本化率(%) Interest capitalisation rate for the period (%)	資金來源 Source of funds
		年初數 Beginning of period	本期增加 Additions	轉入固定資產 Transfer to fixed assets	其他減少 Other decreases	期末數 End of period	工程進度 Construction progress (%)	利息資本化累計金額 Accumulated interest capitalised	利息資本化率(%) Interest capitalisation rate for the period (%)				
1. 綜合技術改造	1. Integrated technology improvement	6,576,797.90				6,576,797.90						自籌 Own funding	
2. 加速器技術改造	2. Accelerator technology improvement	5,082,410.04	85,471.92	598,450.92		4,569,431.04						自籌 Own funding	
3. 中位KS-0280#拉絲機	3. SEI KS-0280#Wire drawing	500	4,728,278.18	-	-	4,728,278.18	94.57	94.57				自籌 Own funding	
4. 中位Z-13專項	4. SEI Z-13 Project	145	1,123,036.37	-	-	1,123,036.37	77.45	77.45				自籌 Own funding	
5. 成都年產400萬公里光纜生產線項目	5. Project for improvement on technology for annual production of 4 million kilometre of optical cable (Fasten Cable)	4,088.00	5,238,231.47	21,174,004.29	1,226,521.64	25,185,714.12	64.61	64.61				自籌 Own funding	
6. 光通二期光纜擴容項目	6. Fasten Cable Optical cable capacity expansion project Phase	4,613.00	59,962.59	153,846.16	-	213,808.75	0.46	0.46				自籌 Own funding	
7. 侯馬200萬芯公里光纜擴容改造項目	7. Houma improvement project on 2 million core kilometre of optical cable	1,347.60	7,782,085.05	7,830,758.84	11,023,316.85	4,589,527.04	-	115.86	100.00			自籌 Own funding	
8. 零星項目	8. Others	-	1,062,223.16	13,612,596.89	-	14,674,820.05						自籌 Own funding	
合計	Total	10,693.6	31,653,024.76	42,856,678.10	12,848,289.41	4,589,527.04	57,071,886.41		1,647,997.69	1,407,273.72			

(3) 在建工程減值準備

(3) Provision for impairment on construction in progress

項目	Item	年初餘額 Beginning of period	本期增加額 Increase	本期減少額 Decrease	其他轉入 Other transfer	期末餘額 End of period	計提原因 Reason for provision
綜合技術改造	Integrated technology improvement	5,919,118.11				5,919,118.11	工程項目發生減值 Impairment occurred on construction project
合計	Total	5,919,118.11				5,919,118.11	

五、合併財務報表重要項目註釋(續)

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

14. 無形資產

14. Intangible assets

(1) 無形資產情況

(1) Details of intangible assets

項目	Item	年初餘額 Beginning of period	本期增加額 Additions	本期減少額 Decrease	其他轉入 Other transfer	期末餘額 End of period
一、賬面原值合計	1. Cost	135,103,410.30				135,103,410.30
1. 土地使用權	1. Land use rights	104,606,586.61				104,606,586.61
2. 特許權	2. Licensing right	1,071,672.28				1,071,672.28
3. 商標	3. Trademark	28,800,000.00				28,800,000.00
4. 其他	4. Others	625,151.41				625,151.41
二、累計攤銷額合計	2. Accumulated amortisation	13,759,271.50	1,533,798.70			15,293,070.20
1. 土地使用權	1. Land use rights	10,582,754.40	1,186,361.34			11,769,115.74
2. 特許權	2. Licensing right	625,142.70	53,583.66			678,726.36
3. 商標	3. Trademark	2,316,710.67	250,000.00			2,566,710.67
4. 其他	4. Others	234,663.73	43,853.70			278,517.43
三、無形資產賬面淨值合計	3. Carrying amount	121,344,138.80				119,810,340.10
1. 土地使用權	1. Land use rights	94,023,832.21				92,837,470.87
2. 特許權	2. Licensing right	446,529.58				392,945.92
3. 商標	3. Trademark	26,483,289.33				26,233,289.33
4. 其他	4. Others	390,487.68				346,633.98
四、減值準備合計	4. Provision for impairment	1,899,956.00				1,899,956.00
1. 土地使用權	1. Land use rights					
2. 特許權	2. Licensing right					
3. 商標	3. Trademark	1,899,956.00				1,899,956.00
4. 其他	4. Others					
五、無形資產賬面價值合計	5. Net book value	119,444,182.80				117,910,384.10
1. 土地使用權	1. Land use rights	94,023,832.21				92,837,470.87
2. 特許權	2. Licensing right	446,529.58				392,945.92
3. 商標	3. Trademark	24,583,333.33				24,333,333.33
4. 其他	4. Others	390,487.68				346,633.98

註1：本期無形資產累計攤銷金額為1,533,798.70元。

Note 1: Amortisation for the period amounted to RMB1,533,798.70.

五、合併財務報表重要項目註釋(續)

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

15. 商譽

15. Goodwill

被投資單位名稱或形成商譽的事項 Investee or items leading to goodwill	年初餘額 Beginning of period	本期增加額 Increase	本期減少額 Decrease	年末餘額 End of period	期末減值準備 Provision of impairment at end of period
江蘇法爾勝光子有限公司 Jiangsu Fasten Photonics Co., Ltd.	8,477,213.03			8,477,213.03	
江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd.	11,259,825.38			11,259,825.38	
侯馬普天法爾勝光纜有限公司 Putian Houma Fasten Optical Cable Co., Ltd.	2,248,742.06			2,248,742.06	
合計 Total	21,985,780.47			21,985,780.47	

註1：根據公司股東大會、董事會決議以及《股權轉讓協議》及其補充協議，子公司普天法爾勝光通信有限公司以137,499,121.18元投資成本取得江蘇法爾勝光子有限公司82.003%的股權，其中江蘇法爾勝光子有限公司原股東法爾勝集團有限公司以124,000,000.00元作為對本公司出資，公司以現金支付剩餘投資成本差額13,499,121.18元，根據評估報告，購買日該公司可辨認淨資產公允價值為157,338,034.16元，公司長期股權投資成本與被投資單位可辨認淨資產公允價值之間的差額8,477,213.03元計入商譽。

Note 1: In accordance with the Company's Extraordinary General Meeting, the Board Meeting and the Equity Transfer Agreement and its supplemental agreement, the subsidiary, Putian Fasten Cable Telecommunication Co. Ltd. acquired 82.003% equity interest in Jiangsu Fasten Photonics Co., Ltd. at the consideration of RMB137,499,121.18, in which Fasten Group Co., Ltd., the then stakeholder of Jiangsu Fasten Photonics Co., Ltd. contributed RMB124,000,000 as investment in the Company, and the Company paid the remaining cost of RMB13,499,121.18. Based on the valuation report, the fair value of the subsidiary's identifiable net asset at the date of acquisition was RMB157,338,034.16. The RMB8,477,213.03 difference between the Company's long-term investment cost and the fair value of identifiable net asset is recognised as goodwill.

註2：根據公司股東大會、董事會決議以及《股權轉讓協議》及其補充協議，子公司普天法爾勝光通信有限公司以現金125,403,357.39元取得江蘇法爾勝光通有限公司100.00%的股權。根據評估報告，購買日江蘇法爾勝光通有限公司可辨認淨資產公允價值為114,143,532.01元，公司長期股權投資成本與被投資單位可辨認淨資產公允價值之間的差額11,259,825.38元計入商譽。

Note 2: In accordance with the Company's Extraordinary General Meeting, the Board Meeting and the Equity Transfer Agreement and its supplemental agreement, the subsidiary, Putian Fasten Cable Telecommunication Co. Ltd. acquired 100% equity interest in Jiangsu Fasten Optical Cable Co., Ltd. at a cash consideration of RMB125,403,357.39. Based on the valuation report, the fair value of the subsidiary's identifiable net asset was RMB114,143,532.01. The RMB11,259,825.38 difference between the Company's long-term investment cost and the fair value of identifiable net asset is recognised as goodwill.

五、合併財務報表重要項目註釋(續)

15. 商譽(續)

註3：根據公司股東大會、董事會決議以及《股權轉讓協議》及其補充協議，子公司普天法爾勝光通信有限公司以現金14,929,785.52元取得侯馬普天法爾勝光纜有限公司100.00%的股權。根據評估報告，購買日侯馬普天法爾勝光纜有限公司可辨認淨資產公允價值12,681,043.46元，公司長期股權投資成本與被投資單位可辨認淨資產公允價值之間的差額2,248,742.06元計入商譽。

註4：商譽的減值測試：公司在對包含商譽的相關資產組或者資產組組合進行減值測試時，如與商譽相關的資產組或者資產組組合存在減值跡象的，應當首先對不包含商譽的資產組或者資產組組合進行減值測試，計算可收回金額，並與相關賬面價值相比較，確認相應的減值損失。然後，再對包含商譽的資產組或者資產組組合進行減值測試，比較這些相關資產組或者資產組組合的賬面價值(包括所分攤的商譽的賬面價值部分)與其可收回金額，如相關資產組或者資產組組合的可收回金額低於其賬面價值的，應當就其差額確認減值損失，減值損失金額應當首先抵減分攤至資產組或者資產組組合中商譽的賬面價值；然後，根據資產組或者資產組組合中除商譽之外的其他各項資產的賬面價值所佔比重，按比例抵減其他各項資產的賬面價值。

16. 遞延所得稅資產、遞延所得稅負債

(1) 已確認的遞延所得稅資產和遞延所得稅負債

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
遞延所得稅資產：	Deferred tax assets:		
資產減值準備	Impairment of assets	24,399,917.03	24,462,559.83
小計	Sub-total	24,399,917.03	24,462,559.83
遞延所得稅負債：	Deferred tax liabilities:		
資產公允價值變動	Fair value change of assets	1,383,988.80	1,491,348.00
合併產生的公允價值和賬面價值差異	Difference between fair value and carrying amount upon consolidation	10,532,037.64	10,945,501.48
小計	Sub-total	11,916,026.44	12,436,849.48

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

15. Goodwill (Continued)

Note 3: In accordance with the Company's Extraordinary General Meeting, the Board Meeting and the Equity Transfer Agreement and its supplemental agreement, the subsidiary, Putian Fasten Cable Telecommunication Co. Ltd. acquired 100% equity interest in Putian Houma Fasten Optical Cable Co., Ltd. at a cash consideration of RMB14,929,785.52. Based on the valuation report, the fair value of the subsidiary's identifiable net asset was RMB12,681,043.46. The RMB2,248,742.06 difference between the Company's long-term investment cost and the fair value of identifiable net asset is recognised as goodwill.

Note 4: Impairment testing for goodwill: When the Company performs impairment assessment on asset units or groups of asset units involving goodwill, if there is impairment indicator for the goodwill-related asset units or groups of asset units, the recoverable amount of those asset units or groups of asset units not involving goodwill is estimated and compared to the carrying value. Impairment loss, if any, is recognised accordingly. After that, impairment assessment is re-performed on asset units or groups of asset units involving goodwill. The carrying amount of these asset units or groups of assets (including the carrying amount of goodwill apportioned) is compared to their recoverable amount. If the recoverable amount of the asset units or groups of assets is lower than the carrying amount, the difference is recognised as impairment loss which is firstly deducted from the carrying amount of goodwill apportioned and next, based on the carrying value of assets (excluding goodwill) within the asset units or groups of asset units, deducted proportionally from the carrying amount of those assets.

16. Deferred tax assets and deferred tax liabilities

(1) Recognised deferred tax assets and deferred tax liabilities

五、合併財務報表重要項目註釋(續)

16. 遞延所得稅資產、遞延所得稅負債(續)

(2) 未確認遞延所得稅資產明細

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
資產減值準備	Impairment of assets	34,199,607.12	34,199,607.12
可彌補虧損	Tax losses	2,311,211.52	2,311,211.52
合計	Total	36,510,818.64	36,510,818.64

註：由於未來能否獲得足夠的應納稅所得額具有不確定性，因此本公司沒有確認為遞延所得稅資產的可抵扣暫時性差異。

(3) 引起暫時性差異的資產或負債項目對應的暫時性差異

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

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

(2) Details of deferred tax assets not recognised

Note: Due to the uncertainty of obtaining sufficient future taxable profit, the Company did not recognise any deferred tax asset for the deductible temporary differences.

(3) Assets and liabilities leading to the temporary differences

項目	Item	金額 Amount
應納稅差異項目	Taxable temporary differences	
非同一控制下合併產生的公允價值和賬面價值差異	Difference between fair value and carrying amount arising from business combination not involving common control	49,205,032.21
可供出售金融資產公允價值變動	Fair value change of financial-for-sale financial assets	9,226,592.00
小計	Sub-total	58,431,624.21
可抵扣差異項目	Deductible temporary differences	
壞賬準備	Provision for bad debts	48,736,938.39
存貨跌價準備	Provision for diminution in value of inventories	80,108,995.43
固定資產減值準備	Provision for impairment on fixed assets	16,259,285.46
在建工程減值準備	Provision for impairment on construction in progress	5,919,118.11
長期股權投資減值準備	Provision for impairment of long-term equity investments	6,750,903.35
內部銷售未實現的利潤	Unrealised profit from intragroup transactions	688,520.69
小計	Sub-total	158,463,761.43

五、合併財務報表重要項目註釋(續)

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

17. 資產減值準備明細

17. Details of impairment of assets

項目	Item	年初餘額 Beginning of period	本期計提額 Provision for the period	本期減少額 Decrease		期末餘額 End of period
				轉回 Reversal	轉銷 Written off	
一、壞賬準備	1. Provision for bad debts	77,399,289.00	49,085.14	747,854.20	6,827.00	76,693,692.94
二、存貨跌價準備	2. Provision for diminution in value of inventories	81,958,135.27			688,861.70	81,269,273.57
三、持有至到期投資減值準備	3. Provision for impairment of held-to-maturity investments	60,000.00				60,000.00
四、長期股權投資減值準備	4. Provision for impairment of long-term equity investments	6,750,903.35				6,750,903.35
五、固定資產減值準備	5. Provision for impairment of fixed assets	18,675,966.85		224,441.24		18,451,525.61
六、無形資產減值準備	6. Provision for impairment of intangible assets	1,899,956.00				1,899,956.00
七、在建工程減值準備	7. Provision for impairment of construction in progress	5,919,118.11				5,919,118.11
合計	Total	192,663,368.58	49,085.14	972,295.44	695,688.70	191,044,469.58

18. 所有權受到限制的資產

18. Restricted assets

項目	Item	期末餘額 End of period	所有權或使用權受限制的原因 Reasons for restriction
一、用於擔保的資產	1. Assets pledged		
房屋建築物	Buildings	54,538,714.37	抵押借款
土地使用權	Land use rights	6,132,165.00	抵押借款
合計	Total	60,670,879.37	

註：上述所有權受到限制的資產用於抵押給上海浦東發展銀行股份有限公司江陰支行取得5,000.00萬元借款。

Note: The restricted assets disclosed above were pledged to Jiangyin Branch, Shanghai Pudong Development Bank for the borrowing of RMB50 million.

19. 短期借款

19. Short-term loans

(1) 短期借款按分類列示如下：

(1) Short-term loans are classified as follows:

借款條件	Types of loans	期末餘額 End of period	年初餘額 Beginning of period
抵押借款	Pledged loans	110,000,000.00	110,000,000.00
保證及抵押借款	Guaranteed and pledged loans	20,000,000.00	20,000,000.00
保證借款	Guaranteed loans	95,000,000.00	95,000,000.00
合計	Total	225,000,000.00	225,000,000.00

五、合併財務報表重要項目註釋(續)

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

19. 短期借款(續)

19. Short-term loans (Continued)

(2) 短期借款按借款單位列示如下：

(2) Lenders of short-term loans

借款單位	Lender	期末餘額 End of period	年初餘額 Beginning of period
上海浦發江陰支行(註1)	Jiangyin Branch, Shanghai Pufa (Note 1)	50,000,000.00	50,000,000.00
江蘇銀行江陰支行(註2)	Jiangyin Branch, Jiangsu Bank (Note 2)	60,000,000.00	60,000,000.00
農業銀行江陰支行(註3)	Jiangyin Branch, Agricultural Bank (Note 3)	30,000,000.00	30,000,000.00
江蘇農商行澄江支行(註4)	Chengjiang Branch, Jiangsu Rural Commercial Bank (Note 4)	40,000,000.00	40,000,000.00
上海浦東發展銀行江陰支行(註5)	Jiangyin Branch, Shanghai Pudong Development Bank (Note 5)	20,000,000.00	20,000,000.00
農業銀行江陰支行(註6)	Jiangyin Branch, Agricultural Bank (Note 6)	20,000,000.00	20,000,000.00
交行四川省分行營業部(註7)	Business Department, Sichuan Province Branch, Bank of Communications (Note 7)	5,000,000.00	5,000,000.00
合計	Total	<u>225,000,000.00</u>	<u>225,000,000.00</u>

註1：公司控股子公司江蘇法爾勝光子有限公司向上海浦發江陰支行借款50,000,000.00元，由江蘇法爾勝光子有限公司提供房地產抵押取得，抵押資產價值60,670,879.37元。

Note 1: The Company's subsidiary, Jiangsu Fasten Photonics Co., Ltd obtained a loan of RMB50 million from Jiangyin Branch, Shanghai Pufa by pledging the buildings of Jiangsu Fasten Photonics Co., Ltd with carrying value of RMB60,670,879.37.

註2：公司控股子公司江蘇法爾勝光子有限公司向江蘇銀行江陰支行借款60,000,000.00元，由江蘇法爾勝泓升集團有限公司提供連帶責任擔保取得。

Note 2: The Company's subsidiary, Jiangsu Fasten Photonics Co., Ltd obtained a loan of RMB60 million from Jiangyin Branch, Jiangsu Bank by the joint liability guarantee put up by Jiangsu Fasten Hongsheng Group Co. Ltd.

註3：公司控股子公司江蘇法爾勝光子有限公司向農業銀行江陰支行借款30,000,000.00元，由江蘇法爾勝泓升集團有限公司提供連帶責任擔保取得。

Note 3: The Company's subsidiary, Jiangsu Fasten Photonics Co., Ltd obtained a loan of RMB30 million from Jiangyin Branch, Agricultural Bank by the joint liability guarantee put up by Jiangsu Fasten Hongsheng Group Co. Ltd.

註4：公司控股子公司江蘇法爾勝光通有限公司向江蘇農商行澄江支行借款40,000,000.00元，由江蘇法爾勝泓升集團有限公司提供連帶責任擔保取得。

Note 4: The Company's subsidiary, Jiangsu Fasten Optical Cable Co., Ltd obtained a loan of RMB40 million from Chengjiang Branch, Jiangsu Rural Commercial Bank by the joint liability guarantee put up by Jiangsu Fasten Hongsheng Group Co. Ltd.

註5：公司控股子公司江蘇法爾勝光通有限公司向上海浦東發展銀行江陰支行借款20,000,000.00元，由江蘇法爾勝泓升集團有限公司提供連帶責任擔保取得。

Note 5: The Company's subsidiary, Jiangsu Fasten Optical Cable Co., Ltd obtained a loan of RMB20 million from Jiangyin Branch, Shanghai Pudong Commercial Bank by the joint liability guarantee put up by Jiangsu Fasten Hongsheng Group Co. Ltd.

註6：公司控股子公司江蘇法爾勝光通有限公司向中國農銀行江陰支行借款20,000,000.00元，由公司江蘇法爾勝泓升集團有限公司和江陰泓泰置業有限公司提供連帶責任擔保取得。

Note 6: The Company's subsidiary, Jiangsu Fasten Optical Cable Co., Ltd obtained a loan of RMB20 million from Jiangyin Branch, Agricultural Bank by the joint liability guarantees put up by Jiangsu Fasten Hongsheng Group Co. Ltd and Jiangyin Hongtai Property Company Ltd.

註7：公司控股子公司成都中菱無線通信電纜有限公司向中國交通銀行四川省分行營業部借款5,000,000.00元，由成都普天電纜股份有限公司提供連帶責任擔保。

Note 7: The Company's subsidiary, Chengdu MCIL Radio Communications Co., Ltd. obtained a loan of RMB5 million from Business Department, Sichuan Province Branch, Bank of Communications by the joint liability guarantee put up Chengdu PUTIAN Telecommunications Cable Company Limited.

註8：截至2014年6月30日，本公司無已到期未償還的短期借款。

Note 8: As at 30 June 2014, none of the short-term loans were past due.

五、合併財務報表重要項目註釋(續)

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

20. 應付賬款

20. Accounts payable

(1) 應付賬款賬齡列示：

(1) The aging analysis of accounts payable is as follows:

項目	Item	期末餘額		年初餘額	
		金額	比例	金額	計提比例
		Amount	Percentage (%)	Amount	Percentage (%)
1年以內	Within 1 year	227,491,283.26	97.15	156,224,929.70	96.01
1至2年	1 to 2 years	1,600,849.62	0.68	1,344,748.06	0.83
2至3年	2 to 3 years	3,549,544.77	1.52	3,365,120.26	2.07
3年以上	Over 3 years	1,543,831.50	0.65	1,778,241.45	1.09
合計	Total	234,185,509.15	100.00	162,713,039.47	100.00

(2) 本報告期應付賬款期末餘額中無應付持有公司5%(含5%)以上表決權股份的股東單位情況。

(2) At end of the period, there was no counterparty holding 5% or more of the Company's voting shares being included in accounts payable.

(3) 應付賬款中外幣餘額情況

(3) Accounts payable denominated in foreign currencies

外幣名稱	Foreign currency	期末餘額			年初餘額		
		外幣金額	折算率	人民幣金額	外幣金額	折算率	人民幣金額
		Original currency	Exchange rate	RMB	Carrying amount	Percentage (%)	RMB
美元	US Dollars	5,911,478.75	6.1528	36,372,146.45	2,632,025.81	6.0969	16,047,198.16
合計	Total	5,911,478.75		36,372,146.45	2,632,025.81		16,047,198.16

五、合併財務報表重要項目註釋(續)

21. 預收款項

(1) 預收款項賬齡列示

項目	Item	期末餘額		年初餘額	
		End of period		Beginning of period	
		金額	比例	金額	計提比例
		Amount	Percentage	Amount	Percentage
1年以內	Within 1 year	1,797,570.44	47.14	3,988,109.67	65.93
1至2年	1 to 2 years	186,483.08	4.89	217,702.74	3.60
2至3年	2 to 3 years	268,855.96	7.05	275,060.32	4.55
3年以上	Over 3 year	1,560,487.36	40.92	1,568,006.03	25.92
合計	Total	3,813,396.84	100.00	6,048,878.76	100.00

(2) 預收款項期末餘額中無預收持有公司5%(含5%)以上表決權股份的股東單位或關聯方情況。

22. 應付職工薪酬

項目	Item	年初餘額			期末餘額
		Beginning of period	本期增加額	本期減少額	
		Increase	Decrease	End of period	
一、工資、獎金、津貼和補貼	1. Salaries, bonuses, allowances and subsidies	17,312,683.95	43,291,178.66	45,764,460.44	14,839,402.17
二、職工福利費	2. Staff welfare	24,192.20	1,674,341.14	1,673,403.84	25,129.50
三、社會保險費	3. Social securities	190,081.03	9,098,333.32	9,398,038.71	-109,624.36
其中：醫療保險費	Including: Medical insurance	39,582.07	2,772,053.92	2,800,810.83	10,825.16
基本養老保險費	Basic pension insurance	131,544.88	5,364,399.50	5,618,761.02	-122,816.64
失業保險費	Unemployment insurance	6,244.73	556,057.04	565,374.35	-3,072.58
工傷保險費	Labour injury insurance	7,298.95	226,747.86	231,212.97	2,833.84
生育保險費	Birth insurance	5,410.40	179,075.00	181,879.54	2,605.86
四、住房公積金	4. Housing accumulated fund	35,769.00	1,663,584.02	1,584,021.02	115,332.00
五、辭退福利	5. Compensation for dismissal	-	17,692.00	17,692.00	-
六、工會經費和職工教育經費	6. Labour union expenses and employee education expenses	5,942,059.53	911,817.90	797,588.68	6,056,288.75
七、其他	7. Others	48,000.00	535.00	48,535.00	
合計	Total	23,552,785.71	56,657,482.04	59,283,739.69	20,926,528.06

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

21. Receipts in advance

(1) Aging analysis of receipts in advance

(2) At end of the period, there was no counterparty holding 5% or more of the Company's voting shares being included in receipts in advance.

22. Staff remuneration payable

五、合併財務報表重要項目註釋(續)

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

23. 應交稅費

23. Taxes payable

稅種	Type	期末餘額 End of period	年初餘額 Beginning of period
增值稅	Value-added tax	-26,683,274.90	-20,674,053.72
營業稅	Business tax	265,340.86	191,262.76
城建稅	City construction tax	225,234.79	143,703.07
企業所得稅	Enterprise income tax	1,429,911.12	2,899,910.99
房產稅	Property tax	367,289.76	598,301.21
土地使用稅	Land use tax	134,633.25	134,633.25
個人所得稅	Individual income tax	49,269.47	149,842.01
教育費附加	Education surcharges	158,602.31	88,774.69
地方教育發展費	Local education surcharges	4,869.51	39,437.26
其他稅費	Other	101,520.52	485,989.69
合計	Total	<u>-23,946,603.31</u>	<u>-15,942,198.79</u>

註：計繳標準及稅率見會計報表附註「三、稅項」。

Note: The basis of assessment and tax rates are out in Note III "Taxes".

24. 其他應付款

24. Other payable

(1) 其他應付款賬齡列示

(1) Aging analysis of other payables:

項目	Item	期末餘額 End of period		年初餘額 Beginning of period	
		金額 Amount	比例 Percentage (%)	金額 Amount	計提比例 Percentage (%)
1年以內	Within 1 year	16,166,306.03	28.16	28,273,988.79	49.78
1至2年	1 to 2 years	22,423,652.84	39.08	16,862,560.34	29.70
2至3年	2 to 3 years	11,173,418.65	19.46	3,508,636.42	6.18
3年以上	Over 3 years	7,635,323.02	13.30	8,140,375.47	14.34
合計	Total	<u>57,398,700.54</u>	<u>100.00</u>	<u>56,785,561.02</u>	<u>100.00</u>

(2) 其他應付款期末餘額無應付持有公司5%(含5%)以上表決權股份的股東單位或關聯方情況。

(2) At end of the period, there was no counterparty holding 5% or more of the Company's voting shares being included in other payable.

五、合併財務報表重要項目註釋(續)

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

24. 其他應付款(續)

24. Other payable (Continued)

(3) 金額較大的其他應付款

(3) Details of significant other payable

單位名稱 Name	金額 Amount	其他應付款性質或內容 Nature or details of other payable
重慶冠成有色金屬加工有限公司 Chongqing GuanCheng Non-ferrous Metals Processing Co., Ltd	36,237,709.13	保證金 Guarantee deposits
法爾勝集團有限公司 Fasten Group Co. Ltd.	10,830,789.00	應付專利技術使用費等 Fee or patented technology
合計 Total	47,068,498.13	

25. 長期借款

25. Long-term loans

(1) 長期借款分類列示

(1) Category of long-term loans

借款條件 Item	Item	期末餘額 End of period	年初餘額 Beginning of period
保證借款 Guaranteed loan	Guaranteed loan	9,064,058.86	9,090,296.75
合計 Total	Total	9,064,058.86	9,090,296.75

(2) 金額前五名的長期借款

(2) Top 5 long-term loans

貸款單位 Lender	借款起始日 Date of inception	借款終止日 Maturity date	幣種 Currency	利率 (%) Interest rate (%)	期末餘額 End of period	
					外幣金額 Foreign currency	本幣金額 RMB
中國銀行蜀都大道支行 Shudu Dadao Branch, Bank of China	1997-2-21	2033-2-21	歐元 Euro	0.50	1,079,748.75	9,064,058.86
合計 Total						9,064,058.86

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

Note 1: The long-term loans are guaranteed by joint liability guarantee put up by China PUTIAN Corporation for the period from 21 February 1997 to 21 February 2033.

註2：截至2014年6月30日，本公司無已到期未償還的長期借款。

Note 2: As at 30 June 2014, there were no long-term loans in default.

五、合併財務報表重要項目註釋(續)

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

26. 其他非流動負債

26. Other non-current liabilities

(1) 其他非流動負債按類別列示

(1) Details of non-current liabilities

項目	Item	期末餘額 End of period	年初餘額 Beginning of period
雙流土地收購補償款	Shuangliu land acquisition compensation	75,600,502.88	77,455,443.08
彎曲不敏感光纖系列(G657A/B)項目扶持資金	Support fund for bend-insensitive optical fibre (G657A/B)	4,180,000.00	4,180,000.00
雙流縣財下局資金集中戶(雙流縣科技局)科技成果孵化資金	Support funds for scientific and technological achievements from Science and Technology Bureau of Shuangliu County	180,000.00	180,000.00
合計	Total	79,960,502.88	81,815,443.08

註1：根據成都市雙流縣人民政府雙府土[2008]129號文《關於同意收購成都電纜雙流熱縮製品廠房地產的批復》及《雙流縣土地收購儲備管理辦法》，2009年3月本公司子公司成都電纜雙流熱縮製品廠與雙流縣土地儲備中心簽訂《國有出地權收購協議》同意雙流縣政府以8,720.43萬元收回位於成都市雙流縣白家鎮近都村47,767.75平方米國有土地使用權。2014年1-6月攤銷金額185.49萬元。

Note 1: Pursuant to Shuangfutu [2008] No.129 "Approval of the Acquisition of the Land, on which the Production Facilities of Shuangliu Heat Shrinkable Product are Erected, of Chengdu Telecom Cable" and "Administration of the Land Acquisition and Reserve of Shuangliu County" issued by the Chengdu Shuangliu County Government, a subsidiary of the Company, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, signed a "State Owned Land Use Rights Acquisition Agreement" with Shuangliu Land Reserve Centre in March 2009 pursuant to which the county government agreed to buy back the land use rights of a parcel of state owned land with 47,767.75 square meters located at Jingdu Village, Baijia Town, Shuangliu County, from the subsidiary at a consideration of RMB87.2043 million. The amortisation for the period from January to June 2014 is RMB1.8549 million.

註2：根據成高經發[2010]248號文件《關於下達2010年高新區第五批企業技術改造項目計劃的通知》，本公司2013年度收到成都市高新區財政局彎曲不敏感光纖系列(G657A/B)項目扶持資金166萬元。該項目目前正在實施中，尚未達到預定使用狀態，截止2014年6月30日止該項目尚未開始攤銷。

Note 2: Pursuant to Chenggaojingfa [2010] No.248 "Notice of the 2010 Technology Improvement Plan for the Fifth Batch of Enterprises of Hi-tech Zone", the Company received a supporting fund of RMB1.66 million from the Finance Bureau of Chengdu Hi-tech Zone for the bend-insensitive optical fiber project (G657A/B) in 2013. The project was still in progress and had not yet reached the intended level of usage. Amortisation was not yet commenced as at 30 June 2014.

五、合併財務報表重要項目註釋(續)

26. 其他非流動負債(續)

(2) 政府補助項目情況

項目 Item	期初餘額 Beginning of period	本期新增 補助金額 Increase	本期計入營業外收 入金額 Recognised as income during the current period	其他變動 Other changes	期末餘額 End of period	與資產相關/ 與收益相關 Asset-related/ Revenue-related
雙流土地收購補償款 Shuangliu land acquisition compensation	77,455,443.08		1,854,940.20		75,600,502.88	與資產相關 Asset-related
彎曲不敏感光纖系列(G657A/B)項目扶持資金 Support fund for bend insensitive optical fibre (G657A/B)	4,180,000.00				4,180,000.00	與資產相關 Asset-related
雙流縣財下局資金集中戶(雙流縣科技局) 科技成果孵化資金 Support funds for scientific and technological achievements from Science and Technology Bureau of Shuangliu County	180,000.00				180,000.00	與資產相關 Asset-related
合計 Total	81,815,443.08				79,960,502.88	

27. 股本

27. Share capital

股東 Shareholder	期初餘額 Beginning of period	發行新股 Issue of shares	本期變動增減(+/-) Changes in the period(+/-)			小計 Sub-total	期末餘額 End of period
			送股 Bonus shares	公積金轉股 Premium to shares	其他 Others		
中國普天信息產業 股份有限公司 China Potevio Company Limited	240,000,000.00					240,000,000.00	
境外上市的外資股(H股) Overseas listed shares (H shares)	160,000,000.00					160,000,000.00	
合計 Total	400,000,000.00					400,000,000.00	

五、合併財務報表重要項目註釋(續)

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

28. 資本公積

28. Capital reserve

項目	Item	年初餘額 Beginning of period	本期增加額 Increase	本期減少額 Decrease	期末餘額 End of period
資本溢價	Share premium	302,343,510.57			302,343,510.57
其他資本公積	Other capital reserve	357,287,605.35		608,368.80	356,679,236.55
其中：(1) 原制度資本公積轉入	Including: (1) Capital reserve brought forward from original scheme	343,857,949.07			343,857,949.07
(2) 可供出售金融資產公允價值變動	(2) Available-for-sale financial assets fair value change reserve	8,450,972.00		608,368.80	7,842,603.20
(3) 被投資單位其他權益變動	(3) Other changes in the equity of investee	-			-
(4) 其他	(4) Others	4,978,684.28			4,978,684.28
合計	Total	659,631,115.92		608,368.80	659,022,747.12

29. 盈餘公積

29. Surplus reserve fund

項目	Item	年初餘額 Beginning of period	本期增加額 Increase	本期減少額 Decrease	期末餘額 End of period
法定盈餘公積	Statutory surplus reserve fund	8,726,923.61			8,726,923.61
任意盈餘公積	Discretionary surplus reserve fund				
儲備基金	Reserve fund				
企業發展基金	Enterprise development fund				
其他	Others				
合計	Total	8,726,923.61			8,726,923.61

五、合併財務報表重要項目註釋(續)

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

30. 未分配利潤

30. Retained earnings

項目	Item	期末餘額	
		金額	提取或分配比例
		Amount	Appropriation or distribution proportion
調整前上年未分配利潤	Unappropriated earnings from last year before adjustments	-65,938,245.27	
調整年初未分配利潤合計數 (調增+，調減-)	Adjustments on beginning unappropriated earnings (Increase +, Decrease -)		
調整後年初未分配利潤	Adjusted unappropriated earnings at beginning of the period	-65,938,245.27	
加：本期歸屬於母公司 所有者的淨利潤	Add: Net profit for the period attributable to shareholders of the Company	-23,323,054.56	
減：提取法定盈餘公積	Less: Appropriation to statutory surplus reserve fund		
提取任意盈餘公積	Appropriation to discretionary surplus reserve fund		
提取一般風險準備	Appropriation for general provision of risk		
應付普通股股利	Dividend payable to ordinary shareholders		
轉作股本的普通股股利	Transferred from dividend on ordinary shares to share capital		
期末未分配利潤	Unappropriated earnings at end of the year	-89,261,299.83	

31. 營業收入和營業成本

31. Operating income and operating costs

(1) 營業收入明細列示

(1) Details of operating income

項目	Item	本期發生額	上期發生額
		Current period	Prior period
主營業務收入	Income from principal operations	474,142,704.59	440,132,436.53
其他業務收入	Other operating income	9,531,758.61	8,774,094.31
營業收入合計	Total operating income	483,674,463.2	448,906,530.84

五、合併財務報表重要項目註釋(續)

31. 營業收入和營業成本(續)

(2) 業成本明細列示

項目	Item	本期發生額 Current period	上期發生額 Prior period
主營業務成本	Costs for principal operations	434,829,185.04	380,208,731.78
其他業務成本	Other operating costs	10,109,150.78	13,008,913.16
營業成本合計	Total operating costs	444,938,335.82	393,217,644.94

(3) 主營業務按產品分項列示

產品或勞務名稱	Products or services	本期發生額 Current period		上期發生額 Prior period	
		主營業務收入 Income from principal operations	主營業務成本 Costs for principal operations	主營業務收入 Income from principal operations	主營業務成本 Costs for principal operations
基站及基站控制器	Base station and base station controls	-	-	3,715,555.55	3,572,649.56
電纜	Cable	130,160,692.08	122,617,231.41	242,494,283.56	228,714,352.71
光纖	Optical fibre	174,842,267.04	158,590,267.28	170,404,813.19	129,198,946.94
熱縮製品	Heat shrinkable products	19,103,427.54	15,425,503.14	23,517,784.23	18,722,782.57
光纜	Optical cable	141,489,880.29	127,990,234.39	-	-
交通軌道纜	Locomotive cable	8,546,437.64	10,205,948.82	-	-
合計	Total	474,142,704.59	434,829,185.04	440,132,436.53	380,208,731.78

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

31. Operating income and operating costs (Continued)

(2) Details of operating costs

(3) Analysis of principal operations by products

五、合併財務報表重要項目註釋(續)

31. 營業收入和營業成本(續)

(4) 主營業務按地區分項列示

地區名稱	Region	本期發生額		上期發生額	
		主營業務收入	主營業務成本	主營業務收入	主營業務成本
		Income from principal operations	Costs for principal operations	Income from principal operations	Costs for principal operations
東北	Northeast China	6,103,732.57	5,612,492.82	-	-
華北	Northern China	41,556,570.02	38,027,520.06	37,709,132.41	32,517,548.89
華東	Eastern China	198,488,175.10	182,727,774.35	186,483,718.89	153,177,585.11
華南	Southern China	47,676,450.67	43,346,059.56	36,050,578.07	30,005,939.44
華中	Central China	68,768,752.96	65,304,211.23	70,496,876.71	70,599,762.86
西南	Southwestern China	103,683,643.29	92,612,028.10	90,594,388.49	77,166,002.43
西北	Northwestern China	5,500,326.45	5,051,253.03	9,840,526.68	8,912,818.72
海外	Oversea	2,365,053.53	2,147,845.89	8,957,215.28	7,829,074.33
合計	Total	474,142,704.59	434,829,185.04	440,132,436.53	380,208,731.78

(5) 前五名客戶的營業收入情況

客戶名稱	Customer	營業收入	佔公司全部營業收入的比例 (%)
		Operating income	Percentage to the Company's total operating income (%)
1. 深圳市中興康訊電子有限公司	1. ZTE Kangxun Telecom Co., Ltd.	39,435,289.14	8.15
2. 法爾勝集團進出口有限公司	2. Fastem Group Import and Export Co., Ltd.	21,662,212.03	4.48
3. 中國普天信息產業股份有限公司	3. China Potevio Company Limited	11,042,594.70	2.28
4. 中天科技光纖有限公司	4. Zhongtian Technology Fibre Co., Ltd.	10,175,008.55	2.10
5. 德陽合興銅材貿易有限公司	5. Deyang Hexing Copper Materials Trading Co., Ltd.	9,005,128.21	1.86
合計	Total	91,320,232.63	18.87

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

31. Operating income and operating costs (Continued)

(4) Analysis of principal operations by regions

(5) Operating income from top 5 customers

五、合併財務報表重要項目註釋(續)

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

32. 營業税金及附加

32. Business tax and surcharges

項目	Item	計繳標準 Calculation basis	本期發生額 Current period	上期發生額 Prior period
營業稅	Business tax	5%	516,799.08	255,070.84
城市建設稅	City construction tax	5%、7%	1,028,124.61	527,111.16
教育費附加	Education surcharges	3%	611,333.16	319,884.40
地方教育費附加	Local education surcharges	2%	57,681.09	83,164.38
價格調控基金	Price regulation fund	0.07%	46,762.43	415,261.96
其他	Others		-	2,728.97
合計	Total		<u>2,260,700.37</u>	<u>1,603,221.71</u>

33. 財務費用

33. Finance costs

項目	Item	本期發生額 Current period	上期發生額 Prior period
利息支出	Interest expenses	7,494,173.74	4,822,515.98
減：利息收入	Less: Interest income	3,648,244.54	4,202,965.55
匯兌損失	Exchange loss	521,197.15	22,298.14
減：匯兌收益	Less: Exchange gain		562,003.92
手續費支出	Bank charges	330,108.70	228,407.98
合計	Total	<u>4,697,235.05</u>	<u>308,252.63</u>

34. 投資收益

34. Investment income

(1) 投資收益明細情況

(1) Details of investment income

項目	Item	本期發生額 Current period	上期發生額 Prior period
成本法核算的長期股權投資收益	Investment income from long-term equity investments using cost method		
權益法核算的長期股權投資收益	Investment income from long-term equity investments using equity method	54,426.02	-6,323,958.56
處置長期股權投資產生的投資收益	Investment income from disposal of long-term equity investments	-	-
其他	Others	3,336,666.67	102,529.61
合計	Total	<u>3,391,092.69</u>	<u>-6,221,428.95</u>

五、合併財務報表重要項目註釋(續)

34. 投資收益(續)

(2) 按權益法核算的長期股權投資收益

被投資單位	Investee	本期發生額 Current period	上期發生額 Prior period	備註 Remarks
成都康寧光纜有限公司	Chengdu CCS Optical Cable Co., Ltd	-	-6,487,043.53	
成都八達連接插件有限公司	Chengdu Bada Connector Co., Ltd	54,426.02	163,084.97	
合計	Total	54,426.02	-6,323,958.56	

35. 資產減值損失

項目	Item	本期發生額 Current period	上期發生額 Prior period
一、壞賬損失	1. Provision for bad debts	-705,596.06	120,757.42
二、存貨跌價損失	2. Diminution in value of inventories		
三、長期股權投資減值損失	3. Impairment loss on long-term equity investments		
四、固定資產減值損失	4. Impairment loss on fixed assets		
五、在建工程減值損失	5. Impairment loss on construction in progress		
合計	Total	-705,596.06	120,757.42

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

34. Investment income (Continued)

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

35. Assets impairment loss

五、合併財務報表重要項目註釋(續)

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

36. 營業外收入

(1) 營業外收入明細

項目	Item	本期發生額 Current period		上期發生額 Prior period	
		金額 Amount	計入當期 非經常性 損益的金額 Amount recorded in non-recurring gain or loss	金額 Amount	計入當期 非經常性 損益的金額 Amount recorded in non-recurring gain or loss
非流動資產處置利得合計	Gain from disposal of non-current assets	151,434.01	151,434.01	188,249.93	188,249.93
其中：固定資產處置利得	Including: Gain on disposal of fixed assets	151,434.01	151,434.01	188,249.93	188,249.93
政府補助	Government grants	1,902,440.20	1,902,440.20	1,854,940.20	1,854,940.20
債務重組利得	Debt restructuring	39,000.00	39,000.00	-	-
其他	Others	445,068.57	445,068.57	5,047,003.85	5,047,003.85
合計	Total	<u>2,537,942.78</u>	<u>2,537,942.78</u>	<u>7,090,193.98</u>	<u>7,090,193.98</u>

36. Non-operating income

(1) Details of non-operating income

37. 營業外支出

37. Non-operating expenses

項目	Item	本期發生額 Current period		上期發生額 Prior period	
		金額 Amount	計入當期 非經常性 損益的金額 Amount recorded in non-recurring gain or loss	金額 Amount	計入當期 非經常性 損益的金額 Amount recorded in non-recurring gain or loss
非流動資產處置損失合計	Loss from disposal of non-current assets	123,621.95	123,621.95	78,328.21	78,328.21
其中：固定資產處置損失	Including: Loss on disposal of fixed assets	123,621.95	123,621.95	78,328.21	78,328.21
對外捐贈	Donations	-	-	5,000.00	5,000.00
其他	Others	14,706.83	14,706.83	-	-
合計	Total	<u>138,328.78</u>	<u>138,328.78</u>	<u>83,328.21</u>	<u>83,328.21</u>

五、合併財務報表重要項目註釋(續)

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

38. 所得稅費用

38. Income tax expenses

項目	Item	本期發生額 Current period	上期發生額 Prior period
按稅法及相關規定計算的 當期所得稅	Income tax expense for the year according to tax laws and related regulations	638,902.85	2,255,360.61
遞延所得稅調整	Adjustment for deferred tax	-413,463.84	-854,970.85
合計	Total	225,439.01	1,400,389.76

39. 基本每股收益和稀釋每股收益的
計算過程

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

項目	Item	代碼 Code	本期發生額 Current period	上期發生額 Prior period
歸屬於公司普通股股東的 淨利潤 (I)	Net profit attributable to ordinary shareholders of the Company (I)	P0	-26,359,762.18	-29,442,011.27
扣除非經常性損益後歸屬 於普通股股東的淨利潤 (II)	Net profit after deduction of non-recurring profit or loss items attributable to ordinary shareholders of the Company (II)	P0	-26,333,943.47	-40,239,748.37
期初股份總數	Total number of shares at beginning of the period	S0	400,000,000.00	400,000,000.00
報告期因公積金轉增股本或 股票股利分配等增加股份數	Additional number of shares from capitalisation of surplus fund or share dividends during the period	S1		
報告期因發行新股或 債轉股等增加股份數	Additional number of shares from issue of new shares or debt for equity swap during the period	Si		
報告期因回購等減少股份數	Decrease in number of shares from repurchase of shares during the period	Sj		
報告期縮股數	Share consolidation during the period	Sk		
報告期月份數	Number of months during the financial period	M0	6	6
增加股份次月起至 報告期期末的累計月數	Number of months from the month following the increase in number of shares to the end of the period	Mi		
減少股份次月起至 報告期期末的累計月數	Number of months from the month following the reduction in number of shares to the end of the period	Mj		
發行在外的普通股加權平均數	Weighted average number of outstanding ordinary shares	S	400,000,000.00	400,000,000.00
基本每股收益 (I)	Basic earnings per share (I)		-0.0659	-0.0736
基本每股收益 (II)	Basic earnings per share (II)		-0.0658	-0.1006

五、合併財務報表重要項目註釋(續)

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

39. 基本每股收益和稀釋每股收益的計算過程(續)

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

項目	Item	代碼 Code	本期發生額 Current period	上期發生額 Prior period
調整後的歸屬於普通股股東的 當期淨利潤 (I)	Net profit attributable to ordinary shareholders of the Company (I)	P1	-26,359,762.18	-29,442,011.27
調整後扣除非經常性損益後 歸屬於普通股股東的淨利潤 (II)	Net profit after deduction of non-recurring profit or loss items attributable to ordinary shareholders of the Company (II)	P1	-26,333,943.47	-40,239,748.37
認股權證、股份期權、 可轉換債券等增加的 普通股加權平均數	Increase in weighted average number of outstanding ordinary shares from share options, warrants, convertible bonds, etc			
稀釋後的發行在外普通股的 加權平均數	Diluted weighted average number of outstanding ordinary shares			
稀釋每股收益 (I)	Diluted earnings per share (I)		-0.0659	-0.0736
稀釋每股收益 (II)	Diluted earnings per share (II)		-0.0658	-0.1006

(1) **基本每股收益**
基本每股收益 = $P0 \div S$

$$S = S0 + S1 + Si3Mi \div MO - Sj3Mj \div MO - Sk$$

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

(1) **Basic earnings per share**
Basic earnings per share = $P0 \div S$

$$S = S0 + S1 + Si3Mi \div MO - Sj3Mj \div MO - Sk$$

Where "P0" represents net profit after deduction of non-recurring profit or loss items attributable to ordinary shareholders of the Company; "S" represents the weighted average number of outstanding ordinary shares; "S0" represents total number of shares at the beginning of the period; "S1" represents additional shares from capitalisation of surplus fund or share dividends during the period; "Si" represents additional shares from issue of new shares or debt for equity swap during the period; "Sj" represents the reduction in shares from share repurchase during the period; "Sk" represents the reduction in shares from share consolidation during the period; "MO" represents the number of months during the financial period; "Mi" represents the number of months from the month following the increase in shares to the end of the period; "Mj" represents the number of months from the month following the decrease in shares to the end of the period.

五、合併財務報表重要項目註釋(續)

39. 基本每股收益和稀釋每股收益的計算過程(續)

(2) 稀釋每股收益

稀釋每股收益= $P1/(S0 + S1 + Si3Mi \div M0 - Sj3Mj \div M0 - Sk + \text{認股權證、股份期權、可轉換債券等增加的普通股加權平均數})$

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

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

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

(2) Diluted earnings per share

Diluted earnings per share = $P1/(S0 + S1 + Si3Mi \div M0 - Sj3Mj \div M0 - Sk + \text{Increase in weighted average number of outstanding ordinary shares from share options, warrants and convertible bonds})$

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

五、合併財務報表重要項目註釋(續)

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

40. 其他綜合收益

40. Other comprehensive income

項目	Item	本期發生額 Current period	上期發生額 Prior period
1. 可供出售金融資產產生的利得(損失)金額	1. Gain (loss) from available-for-sale financial assets	-715,628.00	-2,785,536.00
減：可供出售金融資產產生的所得稅影響	Less: Tax effect of available-for-sale financial assets	107,259.20	417,830.40
前期計入其他綜合收益當期轉入損益的淨額	Net amount recognised in other comprehensive income in previous period and recognised in profit or loss in current year		
小計	Sub-total	-608,368.80	-2,367,705.60
2. 按照權益法核算的在被投資單位其他綜合收益中所享有的份額	2. Share of investees' other comprehensive income using equity method		
減：按照權益法核算的在被投資單位其他綜合收益中所享有的份額產生的所得稅影響	Less: Tax effect of share of investees' other comprehensive income using equity method		
前期計入其他綜合收益當期轉入損益的淨額	Net amount recognised in other comprehensive income in previous period and recognised in profit or loss in current year		
小計	Sub-total		

五、合併財務報表重要項目註釋(續)

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

40. 其他綜合收益(續)

40. Other comprehensive income (Continued)

項目	Item	本期發生額 Current period	上期發生額 Prior period
3.	現金流量套期工具產生的 利得(或損失)金額 減：現金流量套期工具 產生的所得稅影響 前期計入其他綜合收 益當期轉入損益的 淨額 轉為被套期項目初始 確認金額的調整	3. Gain (loss) from cash flow hedge forward contracts Less: Tax effect of cash flow hedge forward contracts Net amount recognised in other comprehensive income in previous period and recognised in profit or loss in current year Adjustment on initial amount upon transfer to hedged items	
小計	Sub-total		
4.	外幣財務報表折算差額 減：處置境外經營當期 轉入損益的淨額	4. Exchange differences arising from translation of financial statements denominated in foreign currencies Less: Amount transferred to profit or loss upon disposal of foreign operations	
小計	Sub-total		
5.	其他 減：由其他計入其他綜合 收益產生的所得稅 影響 前期其他計入其他綜 合收益當期轉入 損益的淨額	5. Others Less: Tax effect of other items recognised in other comprehensive income Net amount recognised in other comprehensive income in previous period and recognised in profit or loss in current year	
小計	Sub-total		
合計	Total	-608,368.80	-2,367,705.60

五、合併財務報表重要項目註釋(續)

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

41. 現金流量表項目註釋

41. Notes to consolidated cash flow statement

(1) 收到的其他與經營活動有關的現金

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

項目	Item	本期金額 Current period	上期金額 Prior period
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	47,500.00	
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)		3,349,193.08
利息收入	Interest income	3,648,244.54	2,861,076.31
其他	Others	20,818,552.76	16,918.17
合計	Total	24,514,297.30	6,227,187.56

(2) 支付的其他與經營活動有關的現金

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

項目	Item	本期金額 Current period	上期金額 Prior period
付現的管理費用	Administrative expenses paid by cash	6,639,884.03	10,861,732.86
付現的銷售費用	Selling expenses paid by cash	9,965,156.80	11,127,298.69
財務費用中的手續費	Bank charges included in finance costs	330,108.70	228,630.25
其他	Others	34,858,474.47	36,655,611.72
合計	Total	51,793,624.00	58,873,273.52

(3) 支付的其他與投資活動有關的現金

(3) Cash received from other items related to operating activities

項目	Item	本期金額 Current period	上期金額 Prior period
委托貸款	Entrusted loan	50,000,000.00	-
合計	Total	50,000,000.00	-

五、合併財務報表重要項目註釋(續)

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

42. 現金流量表補充資料

42. Supplementary information for consolidated cash flow statement

(1) 現金流量表補充資料

(1) Supplementary information for consolidated cash flow statement

項目	Item	本期金額 Current period	上期金額 Prior period
1、將淨利潤調節為經營活動現金流量：	1. Net profit reconciled to cash flows from operating activities:		
淨利潤	Net profit	-26,359,762.18	-18,798,680.71
加：資產減值準備	Add: Provision for impairment of assets	-705,596.06	120,757.42
固定資產折舊、油氣資產折耗、生產性生物資產折舊	Depreciation of fixed assets, petroleum assets and productive biological assets	29,131,055.69	27,694,238.54
無形資產攤銷	Amortisation of intangible assets	1,533,798.70	968,873.21
長期待攤費用攤銷	Amortisation of long-term prepaid expenses	40,997.92	-
處置固定資產、無形資產和其他長期資產的損失(收益以“-”號填列)	Loss on disposal of fixed assets, intangible assets and other long-term assets (“-” represents gain)	8,056.32	-108,921.72
固定資產報廢損失(收益以“-”號填列)	Loss on fixed assets written off (“-” represents gain)		
公允價值變動損失(收益以“-”號填列)	Loss from changes in fair value (“-” represents gain)		
財務費用(收益以“-”號填列)	Finance costs (“-” represents gain)	7,764,218.80	4,822,515.98
投資損失(收益以“-”號填列)	Investment loss (“-” represents gain)	-3,391,092.69	6,221,428.95
遞延所得稅資產減少(增加以“-”號填列)	Decrease in deferred tax assets (“-” represents increase)	62,642.80	-854,970.85
遞延所得稅負債增加(減少以“-”號填列)	Increase in deferred tax liabilities (“-” represents decrease)	-107,259.20	-417,830.40

五、合併財務報表重要項目註釋(續)

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

42. 現金流量表補充資料(續)

42. Supplementary information for consolidated cash flow statement (Continued)

(1) 現金流量表補充資料(續)

(1) Supplementary information for consolidated cash flow statement (Continued)

項目	Item	本期金額 Current period	上期金額 Prior period
存貨的減少(增加以 “-”號填列)	Decrease in inventories ("-" represents increase)	-4,798,463.21	-144,069.67
經營性應收項目的 減少(增加以 “-”號填列)	Decrease in operating receivables ("-" represents increase)	-105,268,880.98	-86,824,432.20
經營性應付項目的增 加(減少以 “-”號填列)	Increase in operating payables ("-" represents decrease)	29,656,521.52	-8,322,088.44
其他	Others		
經營活動產生的 現金流量淨額	Net cash flows from operating activities	-72,433,762.57	-75,643,179.89
2、不涉及現金收支的 重大投資和籌資活動： 債務轉為資本 一年內到期的可轉換 公司債券 融資租入固定資產	2. Significant non-cash investing and financing activities Conversion of debts to capital Convertible bonds due within one year Fixed assets acquired under finance leases		
3、現金及現金等價物 淨變動情況： 現金的期末餘額 減：現金的年初餘額	3. Changes in cash and cash equivalents Cash at end of the year Less: Cash at beginning of the year	225,319,040.16 379,793,686.19	226,127,753.50 361,108,240.11
加：現金等價物的 期末餘額 減：現金等價物的 年初餘額	Add: Cash equivalents at end of year Less: Cash equivalents at beginning of the year		
現金及現金等價物 淨增加額	Net increase in cash and cash equivalents	<u>-154,474,646.03</u>	<u>-134,980,486.61</u>

五、合併財務報表重要項目註釋(續)

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

42. 現金流量表補充資料(續)

42. Supplementary information for consolidated cash flow statement (Continued)

(2) 現金及現金等價物

(2) Cash and cash equivalents

項目	Item	本期金額 Current period	上期金額 Prior period
一、現金	1. Cash	225,319,040.16	226,127,753.50
其中：庫存現金	Including: Cash on hand	538,749.22	299,206.89
可隨時用於支付的 銀行存款	Bank deposits available for payment at any time	215,188,584.72	215,865,975.40
可隨時用於支付的 其他貨幣資金	Other monetary funds available for payment at any time	9,591,706.22	9,962,571.21
二、現金等價物	2. Cash equivalents		
其中：三個月內到期的 債券投資	Including: Bond investments with original maturity less than three months		
三、期末現金及現金等 價物餘額	3. Cash and cash equivalents at end of period	<u>225,319,040.16</u>	<u>226,127,753.50</u>

六、關聯方及關聯交易

VI. Related parties and related party transactions

1. 本企業的母公司情況

1. Details of the Company's parent company

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

2. 本企業的子分公司情況

詳見附註四子公司情況。

2. Details of the Company's subsidiaries

Details are set out in "Details of the subsidiaries" in Note IV.

3. 本企業的合營和聯營企業情況

詳見附註五9對合營企業和聯營企業投資情況。

3. Details of the Company's associates and joint ventures

Details are set out in Note V.9 "Investments in associates and joint ventures".

六、關聯方及關聯交易(續)

4. 本企業的其他關聯方情況

VI. Related parties and related party transactions (Continued)

4. Details of the Company's other related parties

其他關聯方名稱 Other related parties	其他關聯方與本公司關係 Relationship with the Company
中國普天信息產業集團公司 China PUTIAN Corporation	本公司實際控制人 Ultimate controller
南京普天天紀樓宇智能公司 Nanjing PUTIAN Intelligent Building Limited	受同一母公司控制 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, China Potevio Company Limited	受同一母公司控制 Controlled by the same parent company
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	持有子公司5%以上股份股東的實際控制人 Entity controlled by ultimate controller of a shareholder holding more than 5% of the subsidiary's shares
江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares
法爾勝集團有限公司 Fasten Group Co. Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares
法爾勝集團進出口有限公司 Fasten Group Import & Export Co., 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 a shareholder holding more than 5% of the subsidiary's shares
江陰法爾勝綫材製品有限公司 Jiangyin Fasten Wire Products Company Limited	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 a shareholder holding more than 5% of the subsidiary's shares
江蘇法爾勝光電科技有限公司 Jiangsu Fasten Optical Fibre Technology Company Limited	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 a shareholder holding more than 5% of the subsidiary's shares
南京普天通信股份有限公司 Nanjing PUTIAN Telecommunications Company Limited	受同一母公司控制 Controlled by the same parent company
中國普天信息產業株洲有限公司 China PUTIAN Communications Zhuzhou Company Limited	受同一母公司控制 Controlled by the same parent company
江陰法爾勝佩爾新材料科技有限公司 Jiangsu Fasten Pell New Materials Technology Co., 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 a shareholder holding more than 5% of the subsidiary's shares

六、關聯方及關聯交易(續)

VI. Related parties and related party transactions (Continued)

5. 關聯交易情況

(1) 採購商品、接受勞務的關聯交易

5. Related party transactions

(1) Purchases of goods and services from related parties

關聯方名稱 Name of related party	關聯交易內容 Details of transactions	關聯交易定價方式及決策程序 Pricing and decision policies of related party transactions	本期發生額 Current period	
			金額 Amount	佔同類交易金額的比例(%) Percentage to total similar transactions (%)
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	採購、接受勞務 Purchase of goods and services	市場價格 Market price	49,399,434.45	11.10
中國普天信息產業股份有限公司 China Potevio Company Limited	採購商品 Purchase of goods	市場價格 Market price	1,869,348.90	0.42
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	採購商品 Purchase of goods	市場價格 Market price	36,981,618.65	8.31
江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	接受專利使用及租賃費勞務 Use of patent and rental expenses	市場價格 Market price	14,259,238.20	3.20
江陰法爾勝綫材製品有限公司 Jiangyin Fasten Wire Products Company Limited	採購商品 Purchase of goods	市場價格 Market price	4,375,344.90	0.98
法爾勝大酒店 Fasten Hotel	接受關聯方勞務 Provision of service by related party	市場價格 Market price	91,651.00	0.02
合計 Total			<u>106,976,636.10</u>	<u>24.03</u>

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

六、關聯方及關聯交易(續)

VI. Related parties and related party transactions (Continued)

5. 關聯交易情況(續)

(2) 出售商品、提供勞務的關聯交易

5. Related party transactions (Continued)

(2) Sales of goods and services to related parties

關聯方名稱 Name of related party	關聯交易內容 Details of transactions	關聯交易定價方式及決策程序 Pricing and decision policies of related party transactions	本期發生額 Current period	
			金額 Amount	佔同類交易金額的比例(%) Percentage to total similar transactions (%)
中國普天信息產業股份有限公司 China Potevio Company Limited	出售商品 Sales of goods	市場價格 Market price	33,445,246.47	51.44
成都八連接插件有限公司 Chengdu Bada Connector Co., Ltd.	出售商品 Sales of goods	市場價格 Market price	571,694.40	0.88
江蘇法爾勝光電科技有限公司 Jiangsu Fasten Optical Fibre Technology Company Limited	出售商品 Sales of goods	市場價格 Market price	4,206,300.86	6.47
法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	出售商品 Sales of goods	市場價格 Market price	26,794,080.34	41.21
合計 Total			<u>65,017,322.07</u>	<u>100.00</u>

關聯方名稱 Name of related party	關聯交易內容 Details of transactions	關聯交易定價方式及決策程序 Pricing and decision policies of related party transactions	上期發生額 Prior period	
			金額 Amount	佔同類交易金額的比例(%) Percentage to total similar transactions (%)
成都八連接插件有限公司 Chengdu Bada Connector Co., Ltd.	出售商品 Sales of goods	市價 Market price	716,823.99	0.16
成都康寧光纜有限公司 Chengdu CCS Optical Cable Co., Ltd.	出售商品 Sales of goods	市價 Market price	10,215,960.05	2.28
南京普天通信股份有限公司 Nanjing PUTIAN Telecommunications Company Limited	出售商品 Sales of goods	市價 Market price	4,347,200.00	0.97
合計 Total			<u>15,279,984.04</u>	<u>3.41</u>

六、關聯方及關聯交易(續)

5. 關聯交易情況(續)

(3) 關聯擔保情況

擔保方 Guarantor	被擔保方 Guarantee	擔保金額 Guaranteed amount	擔保起始日 Date of commencement	擔保到期日 Date of expiry	擔保是否 已經履行完畢 Guarantee discharged?
中國普天信息產業集團公司 China PUTIAN Corporation	成都普天電纜股份有限公司 Chengdu PUTIAN Telecommunications Cable Company Limited	1,079,748.75歐元 Euro1,079,748.75	1997/2/21	2033/2/21	否 No
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd	20,000,000.00	2013/7/26	2016/7/26	否 No
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd	20,000,000.00	2013/7/23	2019/12/1	否 No
江陰鴻泰置業有限公司 Jiangyin Hongtai Property Company Ltd.	江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd	20,000,000.00	2013/7/23	2019/12/1	否 No
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd	40,000,000.00	2013/1/28	2016/1/27	否 No
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	江蘇法爾勝光子有限公司 Jiangsu Fasten Photonics Co., Ltd	60,000,000.00	2013/11/25	2016/11/24	否 No
江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	江蘇法爾勝光子有限公司 Jiangsu Fasten Photonics Co., Ltd	30,000,000.00	2013/4/1	2016/4/1	否 No
成都普天電纜股份有限公司 Chengdu PUTIAN Telecommunications Cable Company Limited	成都中菱無綫通信電纜有限公司 Chengdu MCIL Radio Communications Co. Ltd.	5,000,000.00	2013/7/26	2016/7/26	否 No
成都普天電纜股份有限公司 Chengdu PUTIAN Telecommunications Cable Company Limited	成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	20,000,000.00	2013/9/30	2016/9/30	否 No
成都普天電纜股份有限公司 Chengdu PUTIAN Telecommunications Cable Company Limited	成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	10,000,000.00	2013/7/12	2016/7/12	否 No

VI. Related parties and related party transactions (Continued)

5. Related party transactions (Continued)

(3) Details of guarantee arrangements with related parties

六、關聯方及關聯交易(續)

5. 關聯交易情況(續)

(4) 關聯方租賃及其他

- (1) 2014年1-6月，本公司子公司普天法爾勝光通信有限公司向江蘇法爾勝股份有限公司支付專利技術使用費314.06萬元和機器設備租賃費1,211.31萬元。
- (2) 2014年1-6月，本公司子公司普天法爾勝光通信有限公司已計提法爾勝集團有限公司專利技術使用費94.34萬元，尚未支付。
- (3) 2014年1-6月，本公司子公司普天法爾勝光通信有限公司已計提江蘇法爾勝泓升集團有限公司租賃費25.34萬元，尚未支付。

(5) 關聯方資金拆借情況

VI. Related parties and related party transactions (Continued)

5. Related party transactions (Continued)

(4) Leases and other transactions with related parties

- (1) From January to June 2014, the Company's subsidiary, Putian Fasten Cable Telecommunication Co. Ltd., paid to Jiangsu Fasten Company Limited RMB3,140,600 for the use of patent and RM12,113,100 for leasing of machinery and equipment.
- (2) From January to June 2014, the Company's subsidiary, Putian Fasten Cable Telecommunication Co. Ltd., has accrued the fee for use of patent of RMB943,400 which was payable to Fasten Group Limited.
- (3) From January to June 2014, the Company's subsidiary, Putian Fasten Cable Telecommunication Co. Ltd., has accrued the leasing fee of RMB253,400 which was payable to Jiangsu Fasten Hongsheng Group Co. Ltd.

(5) Borrowings with related parties

關聯方 Related party	拆借金額 Amount	起始日 Beginning date	到期日 Maturity date	利息 Interest
拆出：成都八達接插件有限公司 Lent to: Chengdu Bada Connector Co., Ltd.	10,000,000.00	2014/1/1	2014/12/31	336,000.00
拆出：江蘇法爾勝泓升集團有限公司 Lent to: Jiangsu Fasten Hongsheng Group Co. Ltd.	71,669,211.00	2014/1/1	2014/12/31	2,365,083.96
拆出：江蘇法爾勝集團有限公司 Lent to: Jiangsu Fasten Group Limited	50,000,000.00	2013/10/15	2014/10/14	1,732,500.00
拆出：江蘇法爾勝集團有限公司 Lent to: Jiangsu Fasten Group Limited	50,000,000.00	2014/1/6	2015/1/5	1,604,166.67
小計 Sub-total	<u>181,669,211.00</u>			<u>6,205,750.63</u>

六、關聯方及關聯交易(續)

VI. Related parties and related party transactions (Continued)

5. 關聯交易情況(續)

(6) 關聯方應收應付款項

- (a) 公司應收關聯方款項情況如下表列示：

5. Related party transactions (Continued)

(6) Accounts receivable and payable balances with related parties

- (a) Accounts receivable from related parties are as follows:

項目名稱 Item	關聯方 Related party	期末餘額 End of period	年初餘額 Beginning of period
應收票據 Bills receivable	江蘇法爾勝光電科技有限公司 Jiangsu Fasten Optical Fibre Technology Company Limited	-	1,000,000.00
應收賬款 Accounts receivable	南京普天天紀樓宇智能公司 Nanjing PUTIAN Intelligent Building Limited	93,192.96	28,192.96
應收賬款 Accounts receivable	南京普天通信股份有限公司 Nanjing PUTIAN Telecommunications Company Limited	-	1,782,474.00
應收賬款 Accounts receivable	中國普天信息產業股份有限公司 China Potevio Company Limited	36,084,467.75	24,760,461.68
應收賬款 Accounts receivable	中國普天信息產業株州有限公司 China PUTIAN Communications Zhuzhou Company Limited	160,000.00	160,000.00
應收賬款 Accounts receivable	中國普天信息產業股份有限公司成都分公司 Chengdu Branch, China Potevio Company Limited	227,952.99	227,952.99
應收賬款 Accounts receivable	江蘇法爾勝光電科技有限公司 Jiangsu Fasten Optical Fibre Technology Company Limited	7,908,554.40	4,997,196.00
應收賬款 Accounts receivable	江陰法爾勝佩爾新材料科技有限公司 Jiangsu Fasten Pell New Materials Technology Co., Ltd.	-	245,012.60
應收賬款 Accounts receivable	法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	23,481,778.53	4,844,042.00
預付賬款 Prepayments	法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	-	420,000.00
其他應收款 Other receivable	江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	84,020,167.93	68,016,843.08
其他應收款 Other receivable	中國普天信息產業股份有限公司 China Potevio Company Limited		
其他應收款 Other receivable	成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	10,828,576.50	10,901,726.83
其他應收款 Other receivable	成都皮克電源有限公司 Chengdu Peak Power Sources Co., Ltd.	248,940.91	248,940.91
其他應收款 Other receivable	中國普天產業信息集團公司 China PUTIAN Corporation	-	1,000,000.00
小計 Total		162,960,439.01	119,232,843.05

六、關聯方及關聯交易(續)

5. 關聯交易情況(續)

(6) 關聯方應收應付款項

- (b) 公司應付關聯方款項情況如下表列示：

項目名稱 Item	關聯方 Related party	期末餘額 End of period	年初餘額 Beginning of period
應付賬款 Accounts payable	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	18,930,492.92	43,216,082.57
應付賬款 Accounts payable	南京普天天紀樓宇智能公司 Nanjing PUTIAN Intelligent Building Limited	-	-
應付賬款 Accounts payable	江蘇法爾勝股份有限公司 Jiangsu Fasten Group Limited	786,464.10	786,464.10
應付賬款 Accounts payable	江蘇法爾勝泓升集團有限公司 Jiangsu Fasten Hongsheng Group Co. Ltd.	22,794,169.55	1,625,478.36
應付賬款 Accounts payable	江陰法爾勝綫材製品有限公司 Jiangsu Fasten Wire Products Company Limited	6,364,254.84	5,090,827.63
應付賬款 Accounts payable	江蘇法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	-	1,266,753.50
應付賬款 Accounts payable	中國普天信息產業股份有限公司 China Potevio Company Limited	2,187,138.21	-
預收賬款 Receipts in advance	江蘇法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	-	1,819,566.50
其他應付款 Other payable	法爾勝集團有限公司 Fasten Group Limited	10,830,789.00	10,830,789.00
小計 Total		61,893,308.62	64,635,961.66

VI. Related parties and related party transactions (Continued)

5. Related party transactions (Continued)

(6) Accounts receivable and payable balances with related parties

- (b) Accounts payable to related parties are as follows:

六、關聯方及關聯交易(續)

5. 關聯交易情況(續)

(3) 董事薪酬
2014年1-6月每位董事的薪酬如下：

董事姓名	Name of director	董事薪酬 Directors' salaries	獎金 Bonus	其它津貼 Other allowances	社保 Social securities	小計 Total
執行董事：	Executive directors:					
張曉成	Zhang Xiaocheng					
平浩	Ping Hao	61,062.00		22,800.00	38,910.66	122,772.66
叢惠生	Cong Huisheng					
陳若濼	Chen Ruowei					
杜新華	Du Xinhua					
樊旭	Fan Xu	49,878.00		22,800.00	35,850.72	108,528.72
獨立非執行董事：	Independent non-executive directors:					
蔡思聰	Choy Sze Chung, Jojo	25,000.02				25,000.02
肖孝州	Xiao Xiaozhou	25,000.02				25,000.02
李元鵬	Li Yuanpeng	25,000.02				25,000.02
合計	Total	185,940.06	-	45,600.00	74,761.38	306,301.44

2013年度每位董事的薪酬如下：

Directors' remuneration for the year 2013 is as follows:

董事姓名	Name of director	董事薪酬 Directors' salaries	獎金 Bonus	其它津貼 Other allowances	社保 Social securities	小計 Total
執行董事：	Executive directors:					
張曉成	Zhang Xiaocheng					
平浩	Ping Hao	155,440.00		45,740.00	76,921.32	278,101.32
叢惠生	Cong Huisheng					
陳若濼	Chen Ruowei					
杜新華	Du Xinhua					
樊旭	Fan Xu	109,864.00		45,740.00	69,744.96	225,348.96
獨立非執行董事：	Independent non-executive directors:					
蔡思聰	Choy Sze Chung, Jojo	50,000.04				50,000.04
肖孝州 (8-12月)	Xiao Xiaozhou (August to December)	20,833.35				20,833.35
吳正德 (1-6月)	Wu Zhengde (January to June)	25,000.02				25,000.02
李元鵬	Li Yuanpeng	50,000.04				50,000.04
合計	Total	411,137.45		91,480.00	146,666.28	649,283.73

2014年度本公司薪酬最高的前五位(包括1位董事，其薪酬已列示於上表)薪酬如下：

The remuneration of the Company's five highest paid individuals for January to June 2014 (including one director whose remuneration has been disclosed above) is as follows:

薪酬項目	Item	2014年1-6月 January to June 2014	2013年1-6月 January to June 2013
薪酬	Salaries	250,482.00	244,608.00
獎金	Bonus		15,265.50
其它津貼	Other allowances	60,000.00	60,000.00
社保	Social securities	131,487.57	106,857.14
合計	Totals	441,969.57	426,730.64

七、或有事項

截至本報告期末，本公司為子公司成都中菱無綫通信電纜有限公司提供銀行借款擔保金額為人民幣500.00萬元，擔保期限2014年7月26日至2016年7月26日，擔保方式：連帶責任擔保。

八、承諾事項

無

九、資產負債表日後事項

無

十、其他重要事項

1、以公允價值計量的資產和負債：

VII. Contingent liabilities

At the end of the period, the Company provided joint liability guarantee of RMB5 million to a subsidiary, Chengdu MCIL Radio Communications Co., Limited for its bank borrowing. The guarantee period is from 26 July 2014 to 26 July 2016.

VIII. Commitment

None

IX. Events after balance sheet date

None

X. Other significant matters

1. Assets and liabilities measured at fair value

項目	Item	年初餘額 Beginning of period	本期公允價值 變動損益 Gain or loss from changes in fair value during the period	計入權益的 累計公允價值 變動 Accumulated changes in fair value recorded in equity	本期計提 的減值 Provision for impairment during the period	期末餘額 End of period
金融資產：	Financial assets:					
1. 以公允價值計量 且其變動計入當 期損益的金融資 產(不含衍生金融 資產)	1. Financial assets measured at fair value with changes recognised in profit and loss for current period (excluding derivative financial assets)					
2. 衍生金融資產	2. Derivative financial assets					
3. 可供出售金融資產	3. Available-for-sale financial assets	12,670,320.00		-715,728.00		11,954,592.00
金融資產小計	Sub-total of financial assets	12,670,320.00		-715,728.00		11,954,592.00
投資性房地產	Investment properties					
生產性生物資產	Productive biological assets					
其他	Other					
上述合計	Sub-total of the above	12,670,320.00		-715,728.00		11,954,592.00
金融負債	Financial liabilities					

十、其他重要事項(續)

2、分部報告

為方便管理，本公司劃分為三個經營分部。本公司管理層定期審閱不同分部的財務信息以決定向其配置資源、評價業績。

三個經營分部如下：

- (a)、銅纜及相關產品業務：製造及銷售銅纜及相關產品；
- (b)、光纜即相關產品業務：生產、銷售光纜及相關產品；及
- (c)、電纜套管及相關產品業務：生產、銷售電纜套管及相關產品；

分部間轉移價格參照向第三方銷售所採用的價格確定。

- (1) 截至2014年6月30日止年度分部信息列示如下：

項目	Item	銅纜及 相關產品 Copper cable and related products	光纜及 相關產品 Optical cable and related products	電纜套管及 相關產品 Cable joint and related products	抵銷 Elimination	合計 Total
一、對外交易收入	1. External sales	145,170,411.95	316,660,288.48	21,843,762.77		483,674,463.20
二、分部間交易收入	2. Inter-segment sales	5,403,660.12	-		-5,403,660.12	-
三、利息收入	3. Interest income	852,289.92	2,776,699.97	19,254.65		3,648,244.54
四、利息支出	4. Interest expense	238,029.30	6,964,944.44	627,566.67		7,830,540.41
五、資產減值損失	5. Assets impairment loss	-	-705,596.06	-		-705,596.06
六、折舊費和攤銷費	6. Depreciation and amortisation	10,817,912.10	16,902,264.86	2,944,677.43		24,983,608.94
七、利潤總額(虧損以「-」號填列)	7. Total profit (loss is denoted as "-")	-18,418,296.45	-7,315,075.30	-400,951.42		-26,134,323.17
八、所得稅費用	8. Income tax expenses	175.00	225,264.01	-		225,439.01
九、淨利潤(虧損以「-」號填列)	9. Net profit (loss is denoted as "-")	-18,418,471.45	-7,540,339.31	-400,951.42		-26,359,762.18
十、資產總額	10. Total assets	1,122,379,580.68	1,105,742,138.83	173,068,913.69	-414,979,433.93	1,986,211,199.27
十一、負債總額	11. Total liabilities	102,993,559.95	426,306,264.11	114,142,322.21	-24,713,126.81	618,729,019.46
十二、其他重要的非現金項目	12. Other major non-cash items	-	-			-
其中：長期股權投資以外的其他非流動資產增加額(減少以「-」號填列)	Including: Increase in non-current assets other than from long-term equity investments (decrease is denoted as "-")	-13,124,731.99	26,542,948.73	-2,785,271.45		10,632,945.29

X. Other significant matters (Continued)

2. Segment reporting

The Company is divided into 3 operating segments for managing purpose. Management of the Company regularly reviews the financial information of the different segments to resources allocation and results assessment.

The three operating segments are as follows:

- (a) Copper cables and related products segment: Manufacture and sales of copper cables and related products;
- (b) Optical cable and related products segment: Manufacture and sales of optical cable and related products; and
- (c) Cable joint and related products: Manufacture and sales of cable joint and related products.

The transfer pricing between operating segments are determined with reference to selling price to third parties.

- (1) Segment information for the period ended 30 June 2014 is as follows:

十、其他重要事項(續)

X. Other significant matters (Continued)

2、分部報告(續)

2. Segment reporting (Continued)

(2) 截至2013年6月30日止年度分部信息列示如下：

(2) Segment information for the period ended 30 June 2013 is as follows:

項目	Item	銅纜及 相關產品 Copper cable and related products	光纜及 相關產品 Optical cable and related products	電纜套管及 相關產品 Cable joint and related products	抵銷 Elimination	合計 Total
一、對外交易收入	1. External sales	130,154,021.39	294,469,642.70	24,282,866.75		448,906,530.84
二、分部間交易收入	2. Inter-segment sales	6,689,212.64	-		-6,689,212.64	-
三、利息收入	3. Interest income	1,188,747.89	1,797,067.66	106,130.90		3,091,946.45
四、利息支出	4. Interest expense	962,454.96	3,651,958.59	314,233.33	-1,217,150.00	3,711,496.88
五、資產減值損失	5. Assets impairment loss	-	120,757.42	-	-	120,757.42
六、折舊費和攤銷費	6. Depreciation and amortisation	11,201,134.25	14,622,981.67	2,838,995.83		28,663,111.75
七、利潤總額(虧損以「-」號填列)	7. Total profit (loss is denoted as "-")	-29,865,598.21	21,727,206.16	-259,898.90	-9,000,000.00	-17,398,290.95
八、所得稅費用	8. Income tax expenses	125.00	1,400,264.76	-		1,400,389.76
九、淨利潤(虧損以「-」號填列)	9. Net profit (loss is denoted as "-")	-29,865,723.21	20,326,941.40	-259,898.90	-9,000,000.00	-18,798,680.71
十、資產總額	10. Total assets	1,117,787,930.14	969,839,968.68	185,263,502.17	-350,863,051.85	1,922,028,349.14
十一、負債總額	11. Total liabilities	116,983,249.15	366,652,929.82	123,884,646.65	-51,290,977.70	556,229,847.92
十二、其他重要的非現金項目	12. Other major non-cash items	-	-	-	-	-
其中：長期股權投資以外的其他非流動資產增加額(減少以「-」號填列)	Including: Increase in non-current assets other than from long-term equity investments (decrease is denoted as "-")	-13,859,782.67	308,941,970.46	8,944,765.82		304,026,953.61

(3) 地區分部信息

以下呈列了有關本公司取得外部客戶的收入和本公司的非流動資產(不包括金融資產、遞延所得稅資產)的地理位置數據。客戶的地理位置是根據提供客戶貨物所在地列示。非流動資產中固定資產、在建工程及預付租賃款項的地理位置按資產的物理位置而定；無形資產及勘探及評估資產的地理位置按所獲分配的營運地點而定；於聯營公司權益及其他投資的地理位置則按其營運地點而定。

(3) Geographical information

The following table presents the geographical information of the Company's sales from external customers and non-current asset (including financial assets and deferred tax assets). Geographical location of customers is presented according to the place where the customers' goods are delivered. For non-current assets, geographical information presented for fixed assets, construction in progress and prepaid lease payments are the locations where the assets are physically located; for intangible assets, and exploration and evaluation assets, the geographical information presented is the allocated operating place; for equity investments in associates and other investments, geographical information presented is the place where the associates and investees operate.

項目	Item	來自外部客戶的收入 Sales from external customers		非流動資產 Non-current assets	
		2014年1-6月 January to June 2014	2013年1-6月 January to June 2013	2014年6月30日 30 June 2014	2013年6月30日 30 June 2013
國內	Within China	481,309,409.67	439,949,315.60	802,298,006.74	955,443,492.37
國外	Outside China	2,365,053.53	8,957,215.28		
合計	Total	483,674,463.20	448,906,530.84	802,298,006.74	955,443,492.37

十、其他重要事項(續)

2、分部報告(續)

(4) 主要客戶

本公司之客戶基礎多元化，其中僅有一名客戶交易額超過本公司收入5%。該客戶是中興康訊電子公司。2014年1-6月，向其銷售銅纜及相關產品收入為39,435,289.14元，有關交易僅在銷售銅纜及相關產品分部營運的國內地區進行。

3、金融工具及其風險

本公司的經營活動會面臨各種金融風險：市場風險(主要為外匯風險和利率風險)、信用風險和流動風險。本公司整體的風險管理計劃針對金融市場的不可預見性，力求減少對本公司財務業績的潛在不利影響。

(1) 市場風險

(a) 外匯風險

本公司的主要經營位於中國境內，主要業務以人民幣結算。但本公司已確認的外幣資產和負債及未來的外幣交易(外幣資產和負債及外幣交易的計價貨幣主要為美元、歐元、英鎊)依然存在外匯風險。本公司總部財務部門負責監控集團外幣交易和外幣資產及負債的規模，以最大程度降低面臨的外匯風險；為此，本公司可能會以簽署遠期外匯合約或貨幣互換合約的方式來達到規避外匯風險的目的。

X. Other significant matters (Continued)

2. Segment reporting (Continued)

(4) Major customers

The Company has a wide spectrum of client base with only one customer contributed more than 5% to the Company's entire revenue. This customer is ZTE Kangxun Telecom Company Limited. From January to June 2014, the sales of copper cable and related products to this customer was RMB39,435,289.14. These sales were related to the sales copper cable and related products carried out within China only.

3. Financial instruments and their risks

The Company's operation is exposed to several financial instrument risks: Market risk (mainly foreign currency risk and interest rate risk), credit risk and liquidity risk. The Company's overall financial risk management focuses on the unpredictability of financial market and aims to minimise the potential unfavourable effect on the Company's operating results.

(1) Market risk

(a) Foreign currency risk

The Company's major operation is located within China and its major business transactions are denominated in Renminbi. However, there is foreign currency risk arising from the Company's recognised assets and liabilities denominated in foreign currencies and its future foreign currency transactions (Assets and liabilities denominated in foreign currencies and foreign currency transactions are mainly denominated in United States Dollars, Euro and British Pounds). The Company's finance department of head office is responsible for monitoring the exposure of the Group's foreign currency transactions and assets and liabilities denominated in foreign currencies in order to minimise foreign currency risk to the greatest extent. Accordingly, the Company may enter into currency forward contracts or currency swap contracts to achieve the currency risk management objective.

十、其他重要事項(續)

3、金融工具及其風險(續)

- (1) 市場風險(續)
(a) 外匯風險(續)

X. Other significant matters (Continued)

3. Financial instruments and their risks (Continued)

- (1) Market risk (Continued)
(a) Foreign currency risk (Continued)

項目	Item	2014年6月30日 30 June 2014		
		美元 United States Dollars	歐元 Euro	英鎊 British Pounds
外幣金融資產	Financial assets denominated in foreign currencies			
貨幣資金	Monetary funds	200,490.58	572.04	4,394.50
小計	Sub-total	200,490.58	572.04	4,394.50

項目	Item	2014年6月30日 30 June 2014		
		美元 United States Dollars	歐元 Euro	英鎊 British Pounds
外幣金融資產	Financial liabilities denominated in foreign currencies			
應付賬款	Accounts payable	5,911,478.75		
長期借款	Long-term loans		1,079,748.75	
小計	Sub-total	5,911,478.75	1,079,748.75	

項目	Item	2013年6月30日 30 June 2013		
		美元 United States Dollars	歐元 Euro	英鎊 British Pounds
外幣金融資產	Financial assets denominated in foreign currencies			
貨幣資金	Monetary funds	8,587.61	571.48	494.5
小計	Sub-total	8,587.61	571.48	494.50

項目	Item	2013年6月30日 30 June 2013		
		美元 United States Dollars	歐元 Euro	英鎊 British Pounds
外幣金融資產	Financial liabilities denominated in foreign currencies			
應付賬款	Accounts payable	3,000,760.31		
長期借款	Long-term loans		1,079,748.75	
小計	Sub-total	3,000,760.31	1,079,748.75	

十、其他重要事項(續)

3、金融工具及其風險(續)

(1) 市場風險(續)

(a) 外匯風險(續)

註：2014年6月30日，對於本公司各類美元、歐元及英鎊金融資產和金融負債，如果人民幣對美元、歐元及英鎊升值或貶值10%，其它因素保持不變，則本公司將減少或增加淨利潤66萬元（2013年6月30日：約42萬元）。

(b) 利率風險

截止2014年6月30日，本公司僅一筆長期帶息業務，且為固定利率，因此，本公司面臨的利率風險並不顯著。

(2) 信用風險

本公司對信用風險按組合分類進行管理，信用風險主要產生於銀行存款、應收賬款、其他應收款和應收票據等。

本公司銀行存款主要存放於國有銀行和其它大中型上市銀行，本公司認為其不存在重大的信用風險，不會產生因對方單位違約而導致的任何重大損失。

此外，對於應收賬款、其它應收款和應收票據，本公司設定相關政策以控制信用風險敞口。本公司基於對客戶的財務狀況、從第三方獲取擔保的可能性、信用記錄及其它因素諸如目前市場狀況等評估客戶的信用資質並設置相應信用期。本公司會定期對客戶信用記錄進行監控，對於信用記錄不良的客戶，本公司會採用書面催款、縮短信用期或取消信用期等方式，以確保本公司的整體信用風險在可控的範圍內。

X. Other significant matters (Continued)

3. Financial instruments and their risks (Continued)

(1) Market risk (Continued)

(a) Foreign currency risk (Continued)

Note: As at 30 June 2014, for the Company's financial assets and financial liabilities denominated in United States Dollars, Euro and British Pounds, if Renminbi accelerated or decelerated against United States Dollars, Euro and British Pounds by 10%, the Company's profit would decrease or increase by RMB660,000 (30 June 2013: approximately RMB420,000).

(b) Interest rate risk

As at 30 June 2014, the Company had only one interest-bearing long-term item which carried fixed interest rate. Accordingly, the Company was not exposed to significant interest rate risk.

(2) Credit risk

The Company manages credit risk by groups. Credit risk mainly arise from bank deposits, accounts receivable, other receivable and bills receivable, etc.

The Company's bank deposits are mainly placed with state-owned banks and other large to medium listed banks within China of which the Company considers the credit risk is not significant. No major loss will arise from the counterparties failing to discharge their obligations.

In addition, for accounts receivable, other receivable and bills receivable, the Company has related policies in place to control credit risk. Based on the financial position of the customers, possibility of obtaining guarantee from third parties, credit history and other factors such as current market situation to evaluate the creditability of customers and determine the related credit period. The Company regularly evaluates the credit records of customers. For customers with unsatisfactory credit records, the Company will adopt written payment reminders, shorten credit period or cancel credit term, etc to ensure the Company's overall credit risk is within manageable extent.

十、其他重要事項(續)

3、金融工具及其風險(續)

(3) 流動風險

本公司內各子公司負責其自身的現金流量預測。總部財務部門在匯總各子公司現金流量預測的基礎上，在集團層面持續監控短期和長期的資金需求，已確保維持充裕的現金儲備和可供隨時變現的有價證券；同時持續監控是否符合借款協議的規定，從主要金融機構獲得提供足夠備用資金的承諾，以滿足短期和長期的資金需求。

截止2014年6月30日，本公司各項金融資產及金融負債以未折現的合同現金流量按到期日列示如下：

金融資產	Financial assets	1年以內 Within 1 year	1-2年 1 to 2 years	2-3年 2 to 3 years	3-5年 3 to 5 years	5年以上 Over 5 year	無固定到期日 No fixed repayment date	合計 Total
貨幣資金	Monetary funds	225,319,040.16						225,319,040.16
應收票據	Bills receivable	101,017,794.10						101,017,794.10
應收賬款	Accounts receivable	359,530,865.69						359,530,865.69
其他應收款	Other receivable	111,295,728.77						111,295,728.77
可供出售金融資產	Available-for-sale financial assets	0					11,954,692.00	11,954,692.00
委托貸款	Entrusted loan	<u>100,000,000.00</u>					0	<u>100,000,000.00</u>
小計	Sub-total	<u>897,163,428.72</u>					<u>11,954,692.00</u>	<u>909,118,120.72</u>

X. Other significant matters (Continued)

3. Financial instruments and their risks (Continued)

(3) Liquidity risk

The subsidiaries within the Group are individually responsible for their cash flow projection. The finance department of head office summarises the cash flow projection of each subsidiaries and from this, continuously monitors the short-term and long-term funds demands on a group level to ensure there are sufficient cash reserves and marketable securities. The department also continuously monitors the sufficiency of committed banking facilities from financial institutions to fulfill short-term and long-term funds demands by monitoring the covenants specified in loan agreements are met.

As at 30 June 2014, the maturity dates of the Company's financial assets and financial liabilities based on undiscounted contracted cash flows is as follows:

十、其他重要事項(續)

3、金融工具及其風險(續)

(3) 流動風險(續)

金融資產	Financial assets	1年以內 Within 1 year	1-2年 1 to 2 years	2-3年 2 to 3 years	3-5年 3 to 5 years	5年以上 Over 5 year	無固定到期日 No fixed repayment date	合計 Total
短期借款	Short-term loans	225,000,000.00						225,000,000.00
應付賬款	Accounts payable	234,185,509.15						234,185,509.15
其他應付款	Other payable	57,398,700.54						57,398,700.54
長期借款	Long-term loans	0				9,064,058.86		9,064,058.86
小計	Sub-total	<u>516,584,209.69</u>				<u>9,064,058.86</u>		<u>525,648,268.55</u>
提供擔保	Guarantee provided	<u>225,000,000.00</u>						<u>225,000,000.00</u>

截止2013年12月31日，本公司各項金融資產及金融負債以未折現的合同現金流量按到期日列示如下：

As at 31 December 2013, the maturity dates of the Company's financial assets and financial liabilities based on undiscounted contracted cash flows is as follows:

金融資產	Financial assets	1年以內 Within 1 year	1-2年 1 to 2 years	2-3年 2 to 3 years	3-5年 3 to 5 years	5年以上 Over 5 year	無固定到期日 No fixed repayment date	合計 Total
貨幣資金	Monetary funds	379,793,686.19						379,793,686.19
應收票據	Bills receivable	85,549,034.50						85,549,034.50
應收賬款	Accounts receivable	323,677,671.99						323,677,671.99
其他應收款	Other receivable	121,604,787.34						121,604,787.34
可供出售金融資產	Available-for-sale financial assets						12,670,320.00	12,670,320.00
委托貸款	Entrusted loan	<u>50,000,000.00</u>						<u>50,000,000.00</u>
小計	Sub-total	<u>960,625,180.02</u>					<u>12,670,320.00</u>	<u>973,295,500.02</u>

十、其他重要事項(續)

3、金融工具及其風險(續)

(3) 流動風險(續)

金融資產	Financial assets	1年以內 Within 1 year	1-2年 1 to 2 years	2-3年 2 to 3 years	3-5年 3 to 5 years	5年以上 Over 5 year	無固定到期日 No fixed repayment date	合計 Total
短期借款	Short-term loans	225,000,000.00						225,000,000.00
應付賬款	Accounts payable	162,713,039.47						162,713,039.47
其他應付款	Other payable	56,785,561.02						56,785,561.02
長期借款	Long-term loans					9,090,296.75		9,090,296.75
小計	Sub-total	<u>444,498,600.49</u>				<u>9,090,296.75</u>		<u>453,588,897.24</u>
提供擔保	Guarantee provided	<u>225,000,000.00</u>						<u>225,000,000.00</u>

銀行借款及其他借款償還期分析如下：

最後一期還款日在五年之內的借款：

2014年6月30日 30 June 2014		2013年12月31日 31 December 2013	
銀行借款 Bank loans	其他借款 Other borrowings	銀行借款 Bank loans	其他借款 Other borrowings
<u>225,000,000.00</u>		<u>225,000,000.00</u>	

公允價值
不以公允價值計量的金融工具

不以公允價值計量的金融資產和負債主要包括：應收款項、短期借款、應付款項和長期應付款。

不以公允價值計量的金融資產和負債的賬面價值與公允價值相差很小。

X. Other significant matters (Continued)

3. Financial instruments and their risks (Continued)

(3) Liquidity risk (Continued)

Details of the repayment schedule of bank loans and other borrowings are as follows:

Borrowings of which the last instalment is within five years:

Fair value
Financial instruments not measured at fair value

Financial assets and liabilities not measured at fair value mainly include: Accounts receivable, short-term loans, accounts payable and long-term loans.

The difference between the fair values and carrying values of financial assets and liabilities not measured at fair value is insignificant.

十、其他重要事項(續)

3、金融工具及其風險(續)

(3) 流動風險(續)

以公允價值計量的金融工具根據在公允價值計量中對計量整體具有重大意義的最低層級的輸入值，公允價值層級可分為：

第一層級：相同資產或負債在活躍市場上(未經調整)的報價。

第二層級：直接(比如取自價格)或間接(比如根據價格推算的)可觀察到的、除第一層級中的市場報價以外的資產和負債的輸入值。

第三層級：以可觀察到的市場數據以外的變量為基礎確定的資產或負債的輸入值(不可觀察輸入值)。

截止2014年6月30日，以公允價值計量的金融資產按上述三個層級列示如下：

X. Other significant matters (Continued)

3. Financial instruments and their risks (Continued)

(3) Liquidity risk (Continued)

Financial instruments measured at fair value According to the most meaningful lowest input for fair value measurement, the levels of fair value can be categorised are as follows:

Level 1: Price (unadjusted) of identical assets or liabilities in active market.

Level 2: Observable direct (e.g. obtained from price) or indirect (e.g. obtained from price estimation) inputs, other than market price of assets and liabilities under Level 1.

Level 3: Inputs for assets and liabilities which are based on variations not observable from market (Unobservable inputs).

As at 30 June 2014, financial assets measured at fair value based on the aforementioned 3-tier fair value hierarchy is as follows:

金融資產	Financial asset	第一層級 Level 1	第二層級 Level 2	第三層級 Level 3	合計 Total
可供出售 金融資產	Available-for-sale financial assets	11,954,592.00			11,954,592.00

十、其他重要事項(續)

3、金融工具及其風險(續)

(3) 流動風險(續)

以公允價值計量的金融工具
(續)

截止2013年12月31日，以公允價值計量的金融資產按上述三個層級列示如下：

金融資產	Financial asset	第一層級 Level 1	第二層級 Level 2	第三層級 Level 3	合計 Total
可供出售 金融資產	Available-for-sale financial assets		12,670,320.00		12,670,320.00

註： 存在活躍市場的金融工具，以活躍市場中的報價確定其公允價值。不存在活躍市場的金融工具，採用估值技術確定其公允價值。估值技術包括參考熟悉情況並自願交易的各方最近進行的市場交易中使用的價格、參照實質上相同的其他金融資產的當前公允價值、現金流量折現法等。相關估值假設包括提前還款率、預計信用損失率、利率或折現率。

X. Other significant matters (Continued)

3. Financial instruments and their risks (Continued)

(3) Liquidity risk (Continued)

Financial instruments measured at fair value
(Continued)

As at 31 December 2013, financial assets measured at fair value based on the aforementioned 3-tier fair value hierarchy is as follows:

Note: For financial instruments with an active market, their fair values are determined with reference to the price in the active market. For financial instruments without an active market, their fair values are determined using valuation technique. Valuation technique includes reference to prices of recent market transactions under arm's length basis, reference to the fair value of identical financial assets and discounted cash flow etc. The related estimation assumption includes early repayment rate, estimated credit losses, interest rate or discounted rate.

十一、母公司財務報表重要項目註釋

XI. Notes to significant items of the Company's financial statements

1、應收賬款

(1) 應收賬款按種類列示：

1. Accounts receivable

(1) Categories of accounts receivable are set out below:

種類	Category	期末餘額 End of period			
		賬面餘額 Carrying amount		壞賬準備 Provision for bad debts	
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)
1. 單項金額重大 並單項計提壞賬準 備的應收賬款	1. Individually significant receivable of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬 準備的應收賬款	2. Receivable of which provision for bad debts is made on a portfolio basis				
按賬齡分析法計 提壞賬準備	Provision for bad debts is made according to aging analysis	<u>47,991,074.84</u>	<u>63.01</u>	<u>15,965,061.70</u>	<u>0.33</u>
組合小計	Sub-total for group	<u>47,991,074.84</u>	<u>63.01</u>	<u>15,965,061.70</u>	<u>0.33</u>
3. 單項金額雖不重大但 單項計提壞賬準備 的應收賬款	3. Individually insignificant receivable but provision for bad debts is made on an individual basis	<u>28,177,627.84</u>	<u>36.99</u>	<u>20,493,486.83</u>	<u>72.73</u>
合計	Total	<u>76,168,702.68</u>	<u>100.00</u>	<u>36,458,548.53</u>	<u>47.87</u>

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

1、應收賬款(續)

(1) 應收賬款按種類列示(續)

1. Accounts receivable (Continued)

(1) Categories of accounts receivable are set out below (Continued)

種類	Category	年初餘額 Beginning of period			
		賬面餘額 Carrying amount		壞賬準備 Provision for bad debts	
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Percentage (%)
1. 單項金額重大 並單項計提壞賬準 備的應收賬款	1. Individually significant receivable of which provision for bad debts is made on an individual basis				
2. 按組合計提壞賬 準備的應收賬款	2. Receivable of which provision for bad debts is made on a portfolio basis				
按賬齡分析法計 提壞賬準備	Provision for bad debts is made according to aging analysis	38,593,359.62	57.96	15,965,061.70	41.37
組合小計	Sub-total for group	38,593,359.62	57.96	15,965,061.70	41.37
3. 單項金額雖不重大但 單項計提壞賬準備 的應收賬款	3. Individually insignificant receivable but provision for bad debts is made on an individual basis	27,995,054.66	42.04	20,493,486.83	73.20
合計	Total	66,588,414.28	100.00	36,458,548.53	54.75

註：單項金額重大並單項計提壞賬準備的應收賬款指單筆金額為500萬元以上的客戶應收賬款，經減值測試後不存在減值，公司按賬齡計提壞賬準備。按組合計提壞賬準備的應收賬款是指賬齡超過3年以上的應收款項，經減值測試後不存在減值，公司按賬齡分析法計提壞賬準備。

Note: Individual significant receivables of which provision for bad debts is made on an individual basis are those customer receivables over RMB5,000,000. If there is no impairment indicator arising from impairment assessment of individual significant receivables, the Company provides provision for bad debts on these receivables based on aging analysis. Receivable of which provision for bad debts is made on a group basis are those accounts receivable aged over three years. If there is no impairment indicator arising from impairment assessment, the Company provides provision for bad debts on these receivable based on aging analysis.

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

1、應收賬款(續)

(1) 應收賬款按種類列示(續)

組合中，按賬齡分析法計提壞賬準備的應收賬款情況：

1. Accounts receivable (Continued)

(1) Categories of accounts receivable are set out below (Continued)

For group of receivable, details of accounts receivable of which provision for bad debts is made according to aging analysis:

賬齡	Age	期末餘額			年初餘額		
		賬面餘額	比例%	壞賬準備	賬面餘額	比例%	壞賬準備
		Carrying amount	Percentage (%)	Carrying amount	Percentage (%)	Carrying amount	Percentage (%)
1年以內	Within 1 year	29,936,255.47	62.38	-	20,538,540.25	53.22	-
1至2年	1 to 2 years	1,145,137.22	2.39	114,513.72	1,145,137.22	2.97	114,513.72
2至3年	2 to 3 years	912,810.20	1.90	273,843.06	912,810.20	2.37	273,843.06
3至5年	3 to 5 years	2,100,835.14	4.38	1,680,668.11	2,100,835.14	5.44	1,680,668.11
5年以上	Over 5 years	13,896,036.81	28.95	13,896,036.81	13,896,036.81	36.00	13,896,036.81
合計	Total	47,991,074.84	100.00	15,965,061.70	38,593,359.62	100.00	15,965,061.70

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

1、應收賬款(續)

(1) 應收賬款按種類列示(續)

期末單項金額雖不重大但單項計提壞賬準備的應收賬款

1. Accounts receivable (Continued)

(1) Categories of accounts receivable are set out below (Continued)

Details of individual significant receivable of which provision for bad debts is made on an individual basis at end of period

應收賬款內容	Name	賬面餘額 End of period	壞賬金額 Provision for bad debts	計提比例 Percentage (%)	計提理由 Reason for provision
1. 河南清豐縣工商聯貿公司	1. Henan Qingfeng County Federation of Industry and Trade Co., Ltd	1,007,986.64	1,007,986.64	100.00	預計不能收回 Expected not recoverable
2. 成都電纜廠銷售分部	2. Chengdu Telecommunications Cable Factory Sales division	1,062,382.43	1,062,382.43	100.00	預計不能收回 Expected not recoverable
3. 中國郵電器材公司中南公司	3. China Posts Equipment Co., Ltd, Middlesouth Company	1,116,797.27	116,797.27	100.00	預計不能收回 Expected not recoverable
4. 烏市志達電子有限公司	4. Urumqi Zhida Electronics Co., Ltd	1,344,969.65	1,344,969.65	100.00	預計不能收回 Expected not recoverable
5. 川東機電公司	5. Chuandong Electromechanical Co., Ltd.	1,606,692.41	1,606,692.41	100.00	預計不能收回 Expected not recoverable
6. 瀋陽亨元達通訊器材有限公司	6. Shenyang Hengyuanda Communications Equipment Co, Ltd.	1,621,814.62	1,621,814.62	100.00	預計不能收回 Expected not recoverable
7. KAB/VOLEX	7. KAB/VOLEX	2,058,597.74	2,058,597.74	100.00	預計不能收回 Expected not recoverable
合計	Total	<u>9,819,240.76</u>	<u>9,819,240.76</u>	-	

註： 年末單項金額雖不重大但單項計提壞賬準備的應收賬款總額20,493,486.83元，其中金額較大的為9,819,240.76元。

Note: The total amount of individually insignificant receivable of which provision for bad debts is made on an individual basis is RMB20,493,486.83, within which the larger amount is RMB9,819,240.76.

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

1、應收賬款(續)

- (2) 應收賬款期末餘額中含持有公司5%(含5%)以上表決權股份的股東中國普天信息產業股份有限公司76,938.24元。

(3) 應收賬款金額前五名單位情況

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	年限 Age	佔應收賬款總額 的比例(%) Percentage to total accounts receivable (%)
1. 深圳市中興康訊電子有限公司	1. Shenzhen ZTE Kangxun Telecom Company Limited	非關聯方 Not related party	14,057,514.17	1年以內 Within 1 year	18.46
2. 南車投資租賃有限公司	2. CSR Investment & Leasing Co Ltd	非關聯方 Not related party	4,384,914.55	1年以內 Within 1 year	5.76
3. 株州南車時代電氣股份有限公司	3. Zhuzhou CSR Times Electric Co., Ltd.	非關聯方 Not related party	4,119,304.36	1年以內 Within 1 year	5.41
4. 成都中康光纜有限公司	4. Chengdu CCS Optical Fiber Cable Co Ltd	非關聯方 Not related party	2,859,040.50	1年以內 Within 1 year	3.75
5. 深圳市盟立電子匯總	5. Shenzhen Mengli Electronics	非關聯方 Not related party	2,209,933.97	3-5年 3 to 5 years	2.90
合計	Total		<u>27,630,707.55</u>		<u>36.28</u>

(4) 應收關聯方賬款情況

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	佔應收賬款 總額的比例(%) Percentage to total accounts receivable (%)
1. 中國普天信息產業股份有限公司	1. China Potevio Company Limited	本公司的母公司 The Company's parent company	76,938.24	0.10
2. 南京普天天紀樓宇智能公司	2. Nanjing Putian Intelligent Building Limited	受同一母公司控股的企業 Under common control by the same parent company	93,192.96	0.12
合計	Total		<u>170,131.20</u>	<u>0.22</u>

1. Accounts receivable (Continued)

- (2) At the end of the period, accounts receivable with counterparty holding 5% or more (including 5%) of the Company's voting shares included the receivable of RMB76,938.24 due from China Potevio Company Limited.

(3) Top five accounts receivable

(4) Accounts receivable due from related parties

十一、母公司財務報表重要項目註釋(續) XI. Notes to significant items of the Company's financial statements (Continued)

2、其他應收款

(1) 其他應收款按種類列示

2. Other receivable

(1) Categories of other receivable

種類	Category	期末餘額 End of period			
		賬面餘額 Carrying value		壞賬準備 Provision for bad debts	
		金額 Amount	比例 (%) Percentage	金額 Amount	計提比例 (%) Percentage
1. 單項金額重大 並單項計提 壞賬準備的 其他應收款	1. Individually significant receivable of which provision for bad debts is made on an individual basis				
2. 按組合計 提壞賬準備的 其他應收款	2. Receivable of which provision for bad debts is made on a group basis				
按賬齡分析法計 提壞賬準備	Provision for bad debts is made according to aging analysis	28,172,334.33	47.07	20,721,420.03	73.55
組合小計	Sub-total	28,172,334.33	47.07	20,721,420.03	73.55
3. 單項金額雖 不重大但單項計 提壞賬準備的 其他應收款	3. Individually insignificant receivable of which provision for bad debts is made on an individual basis				
		31,683,558.66	52.93	3,913,573.65	12.35
合計	Total	59,855,892.99	100	24,634,993.68	41.16

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

2、其他應收款(續)

(1) 其他應收款按種類列示(續)

2. Other receivable (Continued)

(1) Categories of other receivable (Continued)

種類	Category	期末餘額 End of period			
		賬面餘額 Carrying value		壞賬準備 Provision for bad debts	
		金額 Amount	比例 (%)	金額 Amount	計提比例 (%)
			Percentage (%)		Percentage (%)
1. 單項金額重大 並單項計提 壞賬準備的 其他應收款	1. Individually significant receivable of which provision for bad debts is made on an individual basis				
2. 按組合計 提壞賬準備的 其他應收款	2. Receivable of which provision for bad debts is made on a group basis				
按賬齡分析法計 提壞賬準備	Provision for bad debts is made according to aging analysis	<u>26,279,696.35</u>	<u>38.01</u>	<u>20,721,420.03</u>	<u>78.85</u>
組合小計	Sub-total	<u>26,279,696.35</u>	<u>38.01</u>	<u>20,721,420.03</u>	<u>78.85</u>
3. 單項金額雖 不重大但單項計 提壞賬準備的 其他應收款	3. Individually insignificant receivable of which provision for bad debts is made on an individual basis				
		<u>42,861,642.87</u>	<u>61.99</u>	<u>3,913,573.65</u>	<u>9.13</u>
合計	Total	<u>69,141,339.22</u>	<u>100.00</u>	<u>24,634,993.68</u>	<u>35.63</u>

註：單項金額重大並單項計提壞賬準備的其他應收款指單筆金額為500萬元以上的客戶其他應收款，經減值測試後不存在減值，公司按賬齡分析法計提壞賬準備。按組合計提壞賬準備的其他應收款是指賬齡超過3年以上的其他應收項，經減值測試後不存在減值，公司按賬齡分析法計提壞賬準備。

Note: Individual significant other receivable of which provision for bad debts is made on an individual basis are those other receivable over RMB5,000,000. If there is no impairment indicator arising from impairment assessment of individual significant receivable, the Company provides provision for bad debts on these receivable based on aging analysis.

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

2、其他應收款(續)

- (1) 其他應收款按種類列示(續)
組合中，按賬齡分析法計提壞賬準備的其他應收款情況

2. Other receivable (Continued)

- (1) Categories of other receivable (Continued)
For group of receivable, details of other receivable of which provision for bad debts is made according to aging analysis

賬齡	Age	期末餘額			年初餘額		
		賬面餘額	比例%	壞賬準備	賬面餘額	比例%	壞賬準備
		Carrying value	Percentage (%)	Provision for bad debts	Carrying value	Percentage (%)	Provision for bad debts
1年以內	Within 1 year	2,398,677.98	8.51		510,910.62	1.95	
1至2年	1 to 2 years	4,870.62	0.02	425.74	4,257.37	0.02	425.74
2至3年	2 to 3 years	4,257.37	0.02	2,153,304.93	7,177,683.11	27.31	2,153,304.93
3至5年	3 to 5 years	7,258,909.08	25.77	76,623.58	95,779.47	0.36	76,623.58
5年以上	Over 5 years	18,505,619.28	65.68	18,491,065.78	18,491,065.78	70.36	18,491,065.78
合計	Total	28,172,334.33	100.00	20,721,420.03	26,279,696.35	100.00	20,721,420.03

期末單項金額雖不重大但單項計提壞賬準備的其他應收款

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

其他應收款內容	Other receivable	賬面餘額	壞賬金額	計提比例	計提理由
		Carrying value	Provision for bad debts	Provision (%)	Reason for provision
重慶夏查德電路板有限公司	Chongqing Xiachade Circuit Board Co., Ltd.	3,000,000.00	3,000,000.00	100.00	預計不能收回 Expected not recoverable
合計	Total	3,000,000.00	3,000,000.00	-	

註：年末單項金額雖不重大但單項計提壞賬準備的應收賬款總額31,683,558.66元，其中金額較大的為3,000,000.00元。

Note: At period end, the total amount of individual insignificant receivable of which provision for bad debts is made on an individual basis was RMB31,683,558.66, within which the larger amount was RMB3,000,000.

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

2、其他應收款(續)

(2) 其他應收款期末餘額中無持有公司5%(含5%)以上表決權股份的股東單位情況

(3) 金額較大的其他應收款的性質或內容

2. Other receivable (Continued)

(2) At period end, there was no counterparty holding 5% or more of the Company's voting shares being included in other receivable

(3) Nature or details of more substantial other receivable

單位名稱	Name	金額 Amount	其他應收款性質 或內容 Nature or details
1. 成都電纜雙流熱縮製品廠	1. Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	16,416,900.51	關聯方借款 Loan to related party
2. 成都八達連接插件有限公司	2. Chengdu Bada Connector Co., Ltd.	10,951,735.54	關聯方借款 Loan to related party
合計	Total	<u>27,368,636.05</u>	

(4) 其他應收款金額前五名單位情況

(4) Top 5 other receivable

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	年限 Expiry period	佔其他應收款 總額的比例(%) Percentage to total receivable (%)
1. 成都電纜雙流熱縮製品廠	1. Chengdu Telecom Cable Shuangliu Heat Shrinkage Product Plant	關聯方 Related party	16,416,900.51	1-3年 1 to 3 years	27.43
2. 成都八達連接插件有限公司	2. Chengdu Bada Connector Co., Ltd.	關聯方 Related party	10,951,735.54	1-3年 1 to 3 years	18.30
3. 成都電纜材料廠	3. Chengdu Telecommunications Cable Factory	非關聯方 Not related party	8,391,138.00	5年以上 Over 5 years	14.02
4. 天韻科技(蘇州)有限公司	4. Tianyun Technology (Suzhou) Co., Ltd.	非關聯方 Not related party	4,786,324.75	1-5年 1 to 5 years	8.00
5. 深圳富璋公司	5. Shenzhen Fuzhang Company	非關聯方 Not related party	3,566,915.53	5年以上 Over 5 years	5.96
合計	Total		<u>44,113,014.33</u>		<u>73.71</u>

十一、母公司財務報表重要項目註釋(續) XI. Notes to significant items of the Company's financial statements (Continued)

2、其他應收款(續)

(5) 應收關聯方賬款情況

2. Other receivable (Continued)

(5) Other receivable due from related parties

單位名稱	Name	與本公司關係 Relationship with the Company	金額 Amount	佔其他應收款 總額的比例(%) Percentage to total receivable (%)
1. 成都電纜雙流 熱縮製品廠	1. Chengdu Telecom Cable Shuangliu Heat Shrinkage Product Plant	本公司控股子公司 The Company's subsidiary	16,416,900.51	27.43
2. 成都八達接插件 有限公司	2. Chengdu Bada Connector Co., Ltd.	本公司聯營企業 The Company's associate	10,951,735.54	18.30
3. 成都中菱無線通訊電纜 有限公司	3. Chengdu MCIL Radio Communications Co., Ltd	本公司控股子公司 The Company's subsidiary	879,036.47	1.47
4. 成都皮克電源有限公司	4. Chengdu Peak Power Sources Co., Ltd.	本公司聯營企業 The Company's associate	248,940.91	0.42
5. 普天法爾勝光通信 有限公司	5. Putian Fasten Cable Telecommunication Co Ltd	本公司控股子公司 The Company's subsidiary	135,256.34	0.23
合計	Total		<u>28,631,869.77</u>	<u>47.85</u>

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

3、長期股權投資

3. Long-term equity investments

(1) 長期股權投資情況

(1) Details of long-term equity investments

被投資單位 Investee	核算方法 Measurement basis	投資成本 Investment cost	年初餘額 Beginning of period	增減變動 Change	期末餘額 End of balance	在被投資單位 持股比例(%) Equity held by the Company (%)	在被投資單位 表決權比例(%) Voting right held by the Company (%)	在被投資單位 持股比例與 表決權比例 不一致的說明 Details of difference between equity holding and voting right percentages held by the Company		本期計 提減值準備 Provision for impairment for the period	本期現金紅利 Cash dividend for the period
								減值準備 Provision for impairment	減值準備 Provision for impairment		
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkage Product Plant	成本法 Cost method	15,013,376.15	15,013,376.15		15,013,376.15	66.67	66.67				
成都中菱無線通訊電纜有限公司 Chengdu MCIL Radio Communications Co., Ltd	成本法 Cost method	72,702,773.95	72,702,773.95		72,702,773.95	96.67	96.67				
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	成本法 Cost method	70,424,819.71	70,424,819.71		70,424,819.71	60	60				
四川新龍網絡科技有限責任公司 Sichuan New Dragon Network Technology Co., Ltd	成本法 Cost method	1,535,000.00	1,535,000.00		1,535,000.00	16.67	16.67		1,535,000.00		
成都電纜材料廠 Sichuan Cable Materials Plant	成本法 Cost method	125,903.35	125,903.35		125,903.35	30	30		125,903.35		
南星熱電股份有限公司 Chengdu South Star Thermo Power Co., Ltd	成本法 Cost method	5,000,000.00	5,000,000.00		5,000,000.00	7.14	7.14		5,000,000.00		
市府建蜀都大廈 Shudu Mansion	成本法 Cost method	90,000.00	90,000.00		90,000.00				90,000.00		
成都皮克電源有限公司 Chengdu Peak Power Sources Co., Ltd	權益法 Equity method	2,340,000.00	1,610,504.40		1,610,504.40	50	50				
成都八達插件有限公司 Chengdu Bada Connector Co., Ltd	權益法 Equity method	2,452,827.16	3,784,089.02	54,426.02	3,838,515.04	49	49				
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co Ltd	權益法 Equity method	0	225,000,000.00		225,000,000.00	45	45				
合計		319,544,239.48	395,286,466.76	54,426.02	395,340,892.60				6,750,903.35		

十一、母公司財務報表重要項目註釋(續) XI. Notes to significant items of the Company's financial statements (Continued)

4、營業收入和營業成本

(1) 營業收入明細列示

項目	Item	本期發生額 Current period	上期發生額 Prior period
主營業務收入	Income from principal operations	111,310,857.50	72,848,240.10
其他業務收入	Other operating income	11,312,049.10	13,161,652.87
營業收入合計	Total operating income	122,622,906.60	86,009,892.97

(2) 營業成本明細列示

項目	Item	本期發生額 Current period	上期發生額 Prior period
主營業務成本	Costs for principal operations	108,503,876.73	82,265,807.09
其他業務成本	Other operating costs	8,854,096.97	11,500,979.68
營業成本合計	Total operating costs	117,357,973.70	93,766,786.77

(3) 主營業務按產品分項列示

產品或勞務名稱	Products or services	本期發生額 Current period		上期發生額 Prior period	
		主營業務收入 Income from principal operations	主營業務成本 Costs for principal operations	主營業務收入 Income from principal operations	主營業務成本 Costs for principal operations
基站	Base station			3,715,555.55	3,572,649.56
全塑電纜	Metal cable	310,551.51	452,476.64	2,409,463.06	2,904,101.42
程控電纜	Programme-controlled cable	-	-	2,347,202.23	6,945,541.34
機車纜(註1)	Locomotive cable (Note 1)	8,546,437.64	10,205,948.82	9,751,502.53	13,476,272.29
外購電纜及配件	Purchased cable and accessories	83,868,330.05	78,199,855.83	32,607,645.02	32,615,092.57
其他纜纜(註2)	Other cables (Note 2)	8,726,350.89	9,581,560.69	11,843,856.66	12,454,716.83
電纜半成品	Semi-finished cable	9,859,187.41	10,064,034.75	10,173,015.05	10,297,433.08
合計	Total	111,310,857.50	108,503,876.73	72,848,240.10	82,265,807.09

註1：機車纜包括：交通軌道纜、特種纜、布電纜、導體、核電電纜。

註2：其他電纜主要包括極細同軸電纜、數據電纜、複合鋼帶、複合鋁帶等。

Note 1: Locomotive cable include transportation track cable, special cable, fabric electric wire, conductor and nuclear power cable.

Note 2: Other cables mainly include nano-coaxial cable, data cable, steel alloy belt, aluminum alloy belt, etc.

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

4、營業收入和營業成本(續)

4. Operating income and operating costs (Continued)

(4) 主營業務按地區分項列示

(4) Analysis of principal operations by regions

地區名稱	Region	本期發生額		上期發生額	
		主營業務收入	主營業務成本	主營業務收入	主營業務成本
		Income from principal operations	Costs for principal operations	Income from principal operations	Costs for principal operations
華北	Northern China				
華東	Eastern China	12,919,811.96	12,594,006.69	3,455,120.41	3,901,786.35
華南	Southern China	-	-	-	-
華中	Central China	47,843,960.50	46,637,455.76	43,372,962.48	48,980,068.14
西南	Southwestern China	50,547,085.04	49,272,414.28	26,020,157.21	29,383,952.60
西北	Northwestern China	-	-	-	-
合計	Total	111,310,857.50	108,503,876.73	72,848,240.10	82,265,807.09

(5) 前五名客戶的營業收入情況

(5) Operating income from top 5 customers

客戶名稱	Customer	營業收入	佔公司全部營業收入的比例(%)
		Operating income	Percentage to the Company's total operating income (%)
1. 深圳市中興康訊電子有限公司	1. Shenzhen City ZTE Kangxun Telecom Co., Ltd.	39,435,289.14	32.16
2. 德陽合興銅材貿易有限公司	2. Deyang Hexing Copper Materials Trading Co., Ltd.	9,005,128.21	7.34
3. 成都中康光纜有限公司	3. Chengdu CCS Optical Fiber Cable Co Ltd	5,364,218.74	4.37
4. 株州南車時代電氣股份有限公司	4. Zhuzhou CSR Times Electric Co., Ltd.	4,643,857.74	3.79
5. 南車投資租賃有限公司	5. CSR Investment & Leasing Co Ltd	3,764,813.62	3.07
合計	Total	62,213,307.45	50.73

十一、母公司財務報表重要項目註釋(續)

XI. Notes to significant items of the Company's financial statements (Continued)

5、投資收益

5. Investment income

(1) 投資收益明細情況

(1) Details of investment income

項目	Item	本期發生額 Current period	上期發生額 Prior period
成本法核算的長期股權投資收益	Investment income from long-term equity investments using cost method	-	9,000,000.00
權益法核算的長期股權投資收益	Investment income from long-term equity investments using equity method	54,426.02	-6,323,958.56
處置長期股權投資產生的投資收益	Investment income from disposal of long-term equity investments	-	-
其他	Others	-	102,529.61
合計	Total	<u>54,426.02</u>	<u>2,778,571.05</u>

(2) 按成本法核算的長期股權投資收益

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

被投資單位	Investee	本期發生額 Current period	上期發生額 Prior period	備註 Remarks
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd	-	9,000,000.00	
合計	Total	<u>-</u>	<u>9,000,000.00</u>	

(3) 按權益法核算的長期股權投資收益

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

被投資單位	Investee	本期發生額 Current period	上期發生額 Prior period	備註 Remarks
成都康寧光纜有限公司	Chengdu CCS Optical Cable Co., Ltd	-	-6,487,043.53	
成都八達連接插件有限公司	Chengdu Bada Connector Co., Ltd	54,426.02	163,084.97	
合計	Total	<u>54,426.02</u>	<u>-6,323,958.56</u>	

(4) 其他需說明的事項
公司投資收益匯回不存在重大限制。

(4) Other items
There is no significant restriction on remittance of the Company's investment income.

十二、補充資料

1、本期非經常性損益情況

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

XII. Supplementary information

1. Details of non-recurring profit or loss items during the period

- (1) According to "Notice on Explanation of Information Disclosure of Companies Publicly Issuing Securities No. 1 — Non-recurring Profit or Loss Items (2008)" (China Securities Regulatory Commission Announcement [2008] No.43") issued by China Securities Regulatory Commission ("CSRC"), the Company's non-recurring profit or loss items are as follows:

項目	Item	金額 Amount	備註 Remarks
1. 非流動資產處置損益，包括已計提資產減值準備的沖銷部分	1. Profit or loss on disposal of non-current assets, including reversal of provision for impairment on assets	27,812.06	
2. 越權審批，或無正式批准文件，或偶發性的稅收返還、減免	2. Tax rebate or reduction approved by incompetent authorities, without official approval documents or on an occasional basis		
3. 計入當期損益的政府補助（與企業業務密切相關，按照國家統一標準定額或定量享受的政府補助除外）	3. Government grants recognised in current period's profit or loss (excluding those grants closely related to the entity's business and entitled according to the state unified standard amount or quantity)	1,902,440.20	
4. 計入當期損益的對非金融企業收取的資金佔用費	4. Capital occupation fee received from non-financial institutions and recognised in profit or loss for the period	336,000.00	
5. 企業取得子公司、聯營企業及合營企業的投資成本小於取得投資時應享有被投資單位可辨認淨資產公允價值產生的收益	5. Income representing the excess of the entity's investment cost in acquiring subsidiaries, associates and jointly controlled entities over the entity's share in the net identifiable assets of the investees		
6. 非貨幣性資產交換損益	6. Profit or loss from exchange of non-monetary assets		
7. 委托他人投資或管理資產的損益	7. Profit or loss from entrusted investments or assets management		
8. 因不可抗力因素，如遭受自然災害而計提的各項資產減值準備	8. Provision for impairment on assets due to force-majeure factors such as natural disaster		
9. 債務重組損益	9. Profit or loss from debt restructuring		
10. 企業重組費用，如安置職工的支出、整合費用等	10. Entity restructuring costs such as staff costs, restructuring expenses, etc		

十二、補充資料(續)

1、 本期非經常性損益情況(續)

(1) (續)

XII. Supplementary information (Continued)

1. Details of non-recurring profit or loss items during the period (Continued)

(1) (continued)

項目	Item	金額 Amount	備註 Remarks
11. 交易價格顯失公允的交易產生的超過公允價值部分的損益	11. Profit or loss arising from the excess of transacted amounts of non-arm's length transaction over the fair value of arm's length transaction		
12. 同一控制下企業合併產生的子公司期初至合併日的當期淨損益	12. Net profit or loss from subsidiaries acquired from business combinations involving entities under common control		
13. 與公司正常經營業務無關的或有事項產生的損益	13. Profit or loss arising from contingencies not related to the principal operations of the entity		
14. 除同公司正常經營業務相關的有效套期保值業務外，持有交易性金融資產、交易性金融負債產生的公允價值變動損益，以及處置交易性金融資產、交易性金融負債和可供出售金融資產取得的投資收益	14. Fair value change from held-for-trading financial assets and financial liabilities and investment income from disposal of held-for-trading financial assets and financial liabilities and available-for-sale financial assets, except for effective hedging business related to the entity's normal operations		
15. 單獨進行減值測試的應收款項減值準備轉回	15. Reversal of impairment provision on receivables of which the impairment assessment was done on an individual basis		
16. 對外委託貸款取得的損益	16. Profit or loss from entrusted loans	3,336,666.67	
17. 採用公允價值模式進行後續計量的投資性房地產公允價值變動產生的損益	17. Profit or loss arising from changes in fair value of investment properties using fair value model for subsequent measurement		
18. 根據稅收、會計等法律、法規的要求對當期損益進行一次性調整對當期損益的影響	18. One-time adjustment to current period's profit or loss according to tax and accounting laws and regulations		
19. 受托經營取得的托管費收入	19. Entrusted fee income obtained from entrusted operations		
20. 除上述各項之外的其他營業外收入和支出	20. Other non-operating income and expenses other than the above items	469,361.74	
21. 其他符合非經常性損益定義的損益項目	21. Other profit or loss items that fall into the definition of non-recurring profit or loss		
22. 少數股東權益影響額	22. Effect of minority interests	2,477,818.05	
23. 所得稅影響額	23. Effect of income tax	583,573.71	
合計	Total	<u>3,010,888.91</u>	

十二、補充資料(續)

2、淨資產收益率和每股收益

(1) 本年度

XII. Supplementary information (Continued)

2. Return on assets and earnings per share

(1) Current period

報告期利潤	Profit for the period	加權平均淨資產 收益率(%) Return on weighted average net assets (%)	每股收益 Earnings per share	
			基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於公司普通股 股東的淨利潤	Net profit attributable to the ordinary shareholders of the Company	-1.91	-0.0659	-0.0659
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 after deduction of non-recurring profit or loss items attributable to the ordinary shareholders of the Company	<u>-1.91</u>	<u>-0.0658</u>	<u>-0.0658</u>

(2) 上年度

(2) Prior period

報告期利潤	Profit for the period	加權平均淨資產 收益率(%) Return on weighted average net assets (%)	每股收益 Earnings per share	
			基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於公司普通股 股東的淨利潤	Net profit attributable to the ordinary shareholders of the Company	-2.98%	-0.0736	-0.0736
扣除非經常性損益後 歸屬於公司普通股 股東的淨利潤	Net profit after deduction of non-recurring profit or loss items attributable to the ordinary shareholders of the Company	<u>-4.07%</u>	<u>-0.1006</u>	<u>-0.1006</u>

十二、補充資料(續)

(3) 主要會計報表項目的異常情況及原因的說明

(1) 資產負債表

XII. Supplementary information (Continued)

3. Analysis of the abnormal items of the financial statements

(1) Balance sheet

報表項目	Item	期末餘額 End of period	年初餘額 Beginning of period	變動金額 Changes	變動幅度% Change %	備註 Remark
貨幣資金	Monetary funds	225,319,040.16	379,793,686.19	-154,474,646.03	-40.67	註1 Note 1
應收賬款	Accounts receivable	359,530,865.69	272,577,132.00	86,953,733.69	31.90	註2 Note 2
應付賬款	Accounts payable	234,185,509.15	162,713,039.47	71,472,469.68	43.93	註3 Note 3

註1：2014年6月30日貨幣資金較2013年12月31日降低-40.67%，主要原因系公司去年年末出售聯營企業股權收回投資款合併所致。

註2：2014年6月30日應收賬款較2013年12月31日增長31.90%，主要原因系公司子公司成都中住光纖有限公司、普天法爾勝光通信有限公司業務擴展，增加除銷所致。

註3：2014年6月30日應付賬款較2013年12月31日增長43.93%，主要原因系公司子公司成都中住光纖有限公司、普天法爾勝光通信有限公司採購增加所致。

Note 1: Monetary funds as at 30 June 2014 decreased by 40.67% comparing to 31 December 2013. This was mainly due to the proceeds from disposal of an associate at the end of last year.

Note 2: Accounts receivable as at 30 June 2014 increased by 31.90% comparing to 31 December 2013. This was mainly due to the business expansion of the subsidiaries, Chengdu SEI Optical Fiber Co., Ltd and Putian Fasten Optical Communications Co., Ltd. and amount of receivable on credit increased.

Note 3: Accounts payable as at 30 June 2014 increased by 43.93% comparing to 31 December 2013. This was mainly due to additional purchases by the subsidiaries, Chengdu SEI Optical Fiber Co., Ltd and Putian Fasten Optical Communications Co., Ltd.

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