

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



2016

INTERIM REPORT
中期業績報告

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614,928,334.30元，與去年同期比較約上升5.19%。

於本期間，銅纜及相關產品的銷售額為人民幣109,389,478.91元，較去年同期約下降37.69%。本公司的主要附屬公司成都中住光纖有限公司（「成都中住」）實現光纖銷售額人民幣119,449,782.69元，較去年同期約增加38%；成都中菱無線通信電纜有限公司實現饋綫及其他產品銷售額人民幣17,969,211.91元，較去年同期約增加20.62%；普天法爾勝光通信有限公司（「普天法爾勝」）實現光纖、光纜銷售額為人民幣369,614,043.94元，較去年同期約上升10.47%。

主營業務增長的主要原因是公司重點項目光纖、光纜銷量增加，毛利增加。

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 RMB614,928,334.30, representing an increase of approximately 5.19% as compared to the corresponding period last year.

During the Period, sales of copper cables and related products amounted to RMB109,389,478.91, representing a decrease of approximately 37.69% as compared to the corresponding period last year. Sales of optical fibres by Chengdu SEI Optical Fiber Co., Ltd. ("Chengdu SEI"), a principal subsidiary of the Company, amounted to RMB119,449,782.69, representing an increase of approximately 38% as compared to the corresponding period last year. Sales of wire feed cables and other products by Chengdu Zhongling Radio Communications Co., Ltd. amounted to RMB17,969,211.91, representing an increase of approximately 20.62% as compared to the corresponding period last year. Sales of optical fibres and optical cables by Putian Fasten Cable Telecommunication Co., Ltd. ("Putian Fasten") amounted to RMB369,614,043.94, representing an increase of approximately 10.47% as compared to the corresponding period last year.

The growth in principal businesses was mainly attributable to the increase in gross profit resulting from the increase in sales volume of optical fibres and optical cables which are the Company's key products.

(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：

於二零一六年上半年，本公司堅持「創新、集成、資本」的指導原則，加強戰略指導，強化市場協同與資源分享，優化重點專案運作，推動產業發展。

1. 加快產業發展，推進提質增效

光通信產業

光通信產業是公司目前賴以立足的傳統優勢主業，以投資收益最大化為目標重新佈局，成立光通信事業部。本年上半年，完成中國移動2016年集採的供應商廠驗工作，通過產品線升級改造，加大毛利較高產品的市場開拓，增強該細分市場銷售力度，有效提升公司整體盈利能力，提高整體運行效率和市場化程度。

(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:

In the first half of 2016, to pursue the principles of “innovation, integration and capital management”, the Company strived for efficient implementation of business strategies, better market synergy effects and effective sharing of resources. Operation of major projects was refined to boost business development.

1. Accelerating business development and enhancing quality and efficiency

Optical telecommunication business

Optical telecommunication business is one of the major businesses of the Company of which it has long standing competitive advantages. The Company has restructured the optical telecommunication business department to maximize the investment return. In the first half of the year, the Company passed the factory inspection for the supplier of collective procurement project of China Mobile in 2016. By upgrading and restructuring the product lines, the Company further explored the product market with higher gross profit and strengthened the marketing efforts in such segment market in order to enhance the overall profitability, operating efficiency and market shares of the Company.

能源傳輸纜產業

對外合資成立重慶普泰峰鋁業有限公司(「重慶普泰峰」)，開拓本公司能源傳輸電纜板塊，圍繞本公司電纜板塊的主業，向上游鋁杆和鋁合金杆延伸產業鏈。

加大對軌道交通電纜市場的開發力度，積極拓展電力電纜市場並加大銅材和輻照加工業務的市場開發力度，爭取擴大市場佔有率。機車纜產品中標中車株洲電力機車有限公司(「株機公司」)年度電纜招標，在穩固城軌板塊市場份額的同時成功進入機車板塊，成功獨家中標湘潭電機股份有限公司(「湘潭電機」)的年度電纜招標，排名第一成功中標株洲中車時代電氣股份有限公司(「中車時代電氣」)專項電纜招標，積極推進核電纜市場推廣開拓工作，逐步擴大電纜的銷售品種。

推進企業改革改制

成都電纜雙流熱縮製品廠自二零一五年末開始內部整頓及計劃重組，本公司與小股東積極協商重組方案，爭取實現減員減虧和機制轉變。

Energy transmission cable business

To supplement the Company's major business of energy transmission cable segment, the Company established a joint venture, Chongqing Putaifeng Aluminium Company Limited ("Chongqing Putaifeng"), to expand its business chain to the upstream production of aluminium rods and aluminium alloy rods.

In pursuit of a greater market share, the Company further explored the rail cable market, actively expanded the power cable market and stepped up efforts in the expansion of copper wire processing and irradiation processing market. While consolidating the market share in the urban rail cable market, the Company successfully entered the locomotive market by winning the annual bid for power cables of CRRC Zhuzhou Locomotive Co., Ltd. ("Zhuzhou Locomotive") with its locomotive cable products. Through the successful annual bid for power cables of Xiangtan Electric Manufacturing Group Co., Ltd. (湘潭電機股份有限公司) ("Xiangtan Electric") as a sole manufacturer and the successful bid (ranking first) for power cables of Zhuzhou CRRC Times Electric Co., Ltd. ("CRRC Times Electric"), the Company further enhanced its marketing efforts for the nuclear power cables and enriched the product types of power cables.

Promoting reform and reorganization of the Company

Since Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant started internal reorganization and restructuring at the end of 2015, the Company actively negotiated with the minority shareholders on the restructuring plan through downsizing the manpower to reduce loss and restructure the organisation.

2. 強化全面風險管理，提高管控水準

開展專項風險評估檢查，加強重大風險事項動態監控。對新建附屬公司重慶普泰峰進行了專項審計。對重慶普泰峰的生產經營、財務狀況、資產狀況進行了認真的摸底調研，出具了專項審計報告，對重慶普泰峰的財務狀況進行了分析並提示了財務風險，出具了管理建議書，要求管理層加強風險管理。

3. 推進全面信息化管理，提高管理效率

推進全面信息化管理，建立管理標準，優化工作流程，利用信息系統加強人、財、物的資料化即時管理，推進提質增效。陸續上線預算管理模組、ERP模組、人力資源管理模組、工作計劃模組，預算執行管理更及時有效，費用管控精度更高；流動資產管理和進銷存流程管控更加規範；將所有子公司的人員全面納入，輔助公司人力資源改革的進行；將公司整體戰略目標分解到公司三級以上經理的月計劃、周計劃中，其工作重點更貼合戰略需求，提高執行效率。

2. Strengthening overall risk management for better risk management and control

The Company conducted evaluation and review on specific risks and strengthened dynamic surveillance of major risks. The Company conducted special audits on Chongqing Putaifeng, the newly-established subsidiary, by earnestly inspecting and studying its production and operation, financial condition and assets and issued a special audit report with analysis of its finance and highlights of financial risks. The Company also provided written advices to the management of Chongqing Putaifeng for the strengthening of risk management.

3. Implementing informatization management for more efficient management

The Company fully implemented informatization management to establish management standards and refine working procedures. The Company adopted real-time information management in respect of human resources, capital and assets through the information system to improve quality and efficiency of operation. The Company has improved the timeliness and effectiveness of budget implementation through launches of budget management modules, ERP modules, human resources management modules and work plan modules, in order to realize a more precise cost management and control. The management of current assets and the process management on procurement, sales and inventory have also been further regulated. Besides, the Company carried out human resources reform covering the employees of all subsidiaries. The overall strategic goals of the Company were further subdivided into the weekly and monthly plans of managers of grade III and above in order to better align their major duties with the strategic requirement and enhance their working efficiency.

4. 逐步建立更加科學完善的績效考核體系

進一步完善公司績效考核管理體系，構建信息化績效管理系統，制定並發佈《工作計劃系統管理辦法》、《公司員工績效管理辦法》、《公司三級以上經理績效管理辦法》以及《薪酬激勵管理辦法》，明確考核辦法和激勵方式，推行平衡計分卡考核方式，將公司整體戰略規劃和經營目標，分解到部門各級員工，建立各崗位的任務、考核目標和考核標準，充分調動員工的工作積極性和主動性。

5. 務實基礎管理，促進經營發展

財務管理方面，實現預算管理和費用報銷的資訊化，所有財務報銷均需通過預算管理系統的預算審核，有效地提高了預算管理水準。費用報銷系統更能有效的在預算範圍內控制各項費用支出，使費用報銷流程更加完善，更能向各級領導即時的提供費用報銷執行情況，極大的改善了現有財務對費用控制的模式。

4. Developing a more rational and comprehensive appraisal system

The Company further improved the appraisal system through the establishment of an informationalized appraisal system. The Company issued the Management of the Work Plan System (工作計劃系統管理辦法), Management of Employee Performance of the Company (公司員工績效管理辦法), Management of the Performance of Managers (grade III and above) of the Company (公司三級以上經理績效管理辦法) and Regulations of Remunerations and Incentives (薪酬激勵管理辦法) to specify the appraisal methods and incentives. A balanced scorecard appraisal method was introduced. The general strategies and operation objectives of the Company are reflected in the responsibilities, performance targets and appraisal standards of all positions at all levels and departments in order to effectively promote the initiatives and self-motivation of employees.

5. Promoting economic development with solid management foundation

In respect of financial management, information systems have been implemented for budget management and reimbursement. All financial reimbursements were subject to the budget review under the budget management system, which effectively improved the budget management level. Moreover, the reimbursement system could effectively control all types of expenses and expenditures to be made within the budget, which in turn optimized the procedures of reimbursement. It could also send immediate report to the persons-in-charge at all levels when reimbursements were made. As such, the current financial system on the management of expenses has been improved substantially.

重塑銷售平台，重組銷售中心商務部，初步完成集團業務部業務的重新開拓，在多項業務上實現了零的突破，為後續發展打好了良好基礎。

技術管理方面，本年上半年進行了四項實用新型專利和一項發明專利申請，目前均在審核中。項目申報方面得到高新區科技局保險補貼專利資助。

質量管理方面，加強設備管理，特別是特種設備的一、二級維保及點檢。加強儀器儀錶巡查工作，完成材料檢測工作。進行內部審核並順利通過中國質量認證中心對本公司環境和職業健康安全管理体系的複評審核工作，監督貼牌產品質量情況。

安全生產管理方面，對環境安全、職業健康安全、消防安全、治安保衛的運行過程進行有效控制，做到零事故。

The Company reformed the sales platform and restructured the management of the sales centers. The business department of the Group started to restructure businesses and achieved certain breakthroughs, laying a strong foundation for future development.

In respect of technological management, the Company has applied for patents of four new utility models and one invention model in the first half of the year, which are all pending approval. For project applications, the Company has received insurance subsidies from the Science and Technology Board of Hi-Tech Zone (高新區科技局).

In respect of quality management, the Company enhanced the management of equipment, especially the primary and secondary maintenance and inspection of special equipment. It also strengthened inspection of instruments and completed testing on materials. The Company also completed internal review and passed the re-evaluation by China Quality Certification Center in respect of corporate environment and occupational health and safety management system for monitoring the quality of label products.

In terms of safety production management, the Company has made effective control with zero incident in respect of environmental safety, occupational health and safety, fire safety and security.

(三) 財務分析

於二零一六年六月三十日，本集團資產總值為人民幣1,994,920,451.78元，較去年年末的人民幣1,893,704,925.26元增加5.34%。其中非流動資產總值為人民幣708,360,928.21元，佔資產總值的35.51%，較去年年末的人民幣722,746,210.52元下降1.99%。於二零一六年六月三十日，流動資產總值為人民幣約1,286,559,523.57元，佔資產總值的64.49%，較去年年末的人民幣1,170,958,714.74元增加9.87%。本集團於本期間之經營業務淨現金流入為人民幣618,980,716.78元，去年同期淨現金流入為人民幣443,896,906.51元。

於二零一六年六月三十日，本集團銀行結餘及現金（包括有負擔的存款）為人民幣352,691,123.39元，較去年年末的人民幣336,464,641.98元增加4.82%。

於二零一六年六月三十日，本集團負債總額為人民幣713,803,871.07元（於二零一五年十二月三十一日：人民幣612,105,561.24元），負債對總資產比率為35.78%，較去年年末的32.32%增加3.46%，其中一年內到期銀行及其他貸款為人民幣200,000,000.00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30,030,196.36元、人民幣77,769,553.71元及人民幣1,727,742.63元，較去年同期的人民幣23,107,159.71元、人民幣48,111,841.73元及人民幣3,026,206.93元，分別上升29.96%、上升61.64%及少支出人民幣1,298,464.30元。

於本期間內，本集團的平均毛利率為17.75%，較去年同期的9.73%上升8.03%。

(III) Financial analysis

As at 30 June 2016, the Group's total assets amounted to RMB1,994,920,451.78, representing an increase of 5.34% from RMB1,893,704,925.26 as at the end of last year, of which the total non-current assets amounted to RMB708,360,928.21, accounting for 35.51% of the total assets and representing a decrease of 1.99% from RMB722,746,210.52 as at the end of last year. As at 30 June 2016, total current assets amounted to approximately RMB1,286,559,523.57, accounting for 64.49% of total assets and representing an increase of 9.87% from RMB1,170,958,714.74 as at the end of last year. The net cash inflow from operating activities of the Group during the Period amounted to RMB618,980,716.78 while the net cash inflow for the corresponding period last year was RMB443,896,906.51.

As at 30 June 2016, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB352,691,123.39, representing an increase of 4.82% from RMB336,464,641.98 as at the end of last year.

As at 30 June 2016, the Group's total liabilities amounted to RMB713,803,871.07 (as at 31 December 2015: RMB612,105,561.24). The liability-to-total-asset ratio was 35.78%, representing an increase of 3.46% as compared with 32.32% as at the end of last year. Bank and other borrowings due within one year amounted to RMB200,000,000.00.

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 RMB30,030,196.36, RMB77,769,553.71, and RMB1,727,742.63 respectively, representing an increase of 29.96%, an increase of 61.64% and a decline of RMB1,298,464.30 from RMB23,107,159.71, RMB48,111,841.73 and RMB3,026,206.93 respectively in the corresponding period last year.

During the Period, the average gross profit margin of the Group was 17.75%, representing an increase of 8.03% from 9.73% in the corresponding period last year.

1. 資金流動性分析

於二零一六年六月三十日，本集團資金流動比率約為2.05，速動比率約為1.63。

2. 財政資源分析

於二零一六年六月三十日，本集團共獲銀行短期貸款及其他短期貸款為人民幣200,000,000.00元。而本集團銀行存款及現金達人民幣352,691,123.39元，因此，本集團短期償債風險下降。

3. 本集團資本結構情況

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

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

4. 或有負債

於二零一六年六月三十日，本集團並無或有負債(二零一五年十二月三十一日：無)。

1. Analysis of liquidity

As at 30 June 2016, the Group's current ratio and quick ratio were approximately 2.05 and 1.63 respectively.

2. Analysis of financial resources

As at 30 June 2016, the Group's short-term bank loans and other loans amounted to RMB200,000,000.00. As the Group's bank deposits and cash amounted to RMB352,691,123.39, the Group has smaller exposure to short term solvency risk.

3. Capital structure of the Group

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

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 2016, the Group had no contingent liabilities (31 December 2015: Nil).

(四) 業務展望

於二零一六年下半年，將重點做強光通信產業，做精能源傳輸纜產業，發展智慧電氣產業，做優企業；深入改革，加強資訊化、資料化、精細化管理提升工作，盤活存量資產，發揮央企平台和上市平台等資源活力，拓展企業發展空間和盈利空間。

1. 打牢現有產業基礎，加快產業轉型，提高盈利能力

以投資收益最大化為目標重新佈局光通信產業

利用成都中住毛利高的特色產品和技術，發揮區域和央企平台資源優勢，加強毛利率更高的特色產品開發。抓住通信配套等建設機遇視窗期，對光纖進行擴產，利用原市場品牌優勢，繼續在最大的運營商市場擴大光纖銷售規模。充分利用央企品牌、資源，抓住專網、市政、智能路網等項目建設機會，在專網、智慧城市等項目領域擴展銷售。

(IV) Business outlook

In the second half of 2016, the Company will focus on strengthening optical telecommunication business, refining energy transmission cable business and developing smart electrical equipment cable business for the expansion of the Company. More in-depth reforms will be carried out to streamline the management with information technology and database so as to enhance the working efficiency and resource allocation. Leveraging on the resources of being a state-owned and listed enterprise, the Company aims to expand its development and profitability.

1. Consolidating existing business and accelerating business transformation for higher profitability

Repositioning of optical telecommunication business to maximize investment return

Capitalizing on the featured products and technologies with high gross profit of Chengdu SEI and resource advantage as the regional platform and state-owned enterprise, the Company will strengthen the development of featured products with higher gross profit margin. The Company will capture the opportunities brought by the establishment of communication facilities by increasing the production of optic fibre, and continue to expand the sales of optic fibre as the largest operator with brand advantage in the local market. The Company will also make full use of its capacity and resources as a state-owned enterprise to seize opportunities from development projects such as the establishment of private networks of governments, municipal constructions and smart road networks, in order to expand sales in projects of government networks and smart cities.

本集團之核心發展策略為透過全國性寬帶發展策略，如「寬帶中國戰略」及專網、市政、智能路網等項目建設機會，發揮區域和央企平台資源優勢，進一步加強其於橫跨中國電信網絡建設的參與和專網、智慧城市等項目領域的擴展。作為此策略的一部分，本公司有意集中其資源於有助配合本集團進行的現有核心業務之機會。為了提升本集團的競爭力，根據戰略發展需要，對光通信產業進行調整。因此，本公司計劃出售普天法爾勝光通信有限公司（「普天法爾勝」）之22.5%股權。一方面保留部分現有光棒技術和全產業鏈發展可能性，也保留部分光纜市場獲取投資收益的機會。另一方面將以效益最好的成都中住為核心團隊，發展自主可控的光纜及光器件製造業，並使之與普天法爾勝形成內部良性競爭，激發光通信產業發展活力。

以高端電氣裝備纜和鋁合金產品為核心促進原銅纜業務向能源傳輸纜加速增長，使之成為公司支柱產業。

The core development strategy of the Group is to further strengthen its participation in the construction of telecommunication networks across China and its expansion in projects of government networks and smart cities through nationwide broadband development strategies such as the “PRC Broadband Strategy” (寬帶中國戰略) and opportunities from development projects such as the establishment of private networks of governments, municipal constructions and smart road networks, in order to utilize resource advantage of the regional platform and state-owned enterprises. As part of this strategy, the Company intends to concentrate its resources on opportunities that could complement the existing core businesses conducted by the Group. The optical telecommunication business is adjusted in order to enhance the competitiveness of the Group and in accordance with the needs of strategic development. Therefore, the Company plans to dispose of 22.5% equity interest in Putian Fasten Cable Telecommunications Co., Ltd. (普天法爾勝光通信有限公司) (“Putian Fasten”). The Company retained some optical wand technologies for the possible development of an entire business chain and for potential investment return from optical cable market. On the other hand, Chengdu SEI, our best performing subsidiary, acted as a leader in the development of a self-owned optical cable and optical device manufacturing business to have positive competition with Putian Fasten and to develop the potential of optical telecommunication business.

High-end electrical equipment cable and aluminium products will be the Company’s core products to facilitate the business transformation of copper cable business to energy transmission cable business, which will become the pivotal business of the Company.

加強電氣裝備纜、特種纜等產品開發，利用中國普天信息產業集團公司(「中國普天」)平台資源，抓住軌道交通裝備纜、突破高端電氣裝備纜市場規模瓶頸，獲得盈利能力。加快重慶普泰峰從試生產轉入正常生產經營的步伐，提升公司電力電纜的核心競爭力。抓住市政、路網、配電網、新城鎮化等建設機會，在政府工程項目領域開拓等電力纜市場，在細分市場開展安全、環保、柔軟等特色產品銷售和品牌建设。

開發智能電氣業務，謀求公司業務逐步向提供整體解決方案升級。

抓住國家智慧城市建設、新城鎮化建設、智能電網配送升級、智能製造和設備升級等定向投資需求，利用中國普天品牌資源，發揮現有土地資源和區域優勢，建設西南區域智能電氣製造基地，與西部城市建立戰略合作關係，開發智慧城市、智能交通改造、智能政務、智能社區、智能家居、新能源電氣等市場。圍繞中國普天主業相關領域為公司後續發展培育新產業，使業務逐步向提供整體解決方案升級。

The Company will reinforce the product development of electrical equipment cables and special cables and make use of the resources of China PUTIAN Corporation ("China Putian") to develop cables for railway transportation and strive to achieve breakthrough in the market size of electrical equipment cables in order to gain profits. The Company will also accelerate the transition of Chongqing Putaifeng from trail production to normal production and operation so as to enhance the core competitiveness of the Company's power and cable businesses. Moreover, by capitalizing on the development opportunities arising from municipal constructions, road networks, power distribution networks and new urban constructions, the Company will explore the power and cables market of the government construction projects, and conduct sales of its featured products which are safe, environmentally friendly and soft and develop its brand in the market segments.

By developing smart electrical equipment cable business, the Company seeks to upgrade its business towards the provision of comprehensive solutions.

By leveraging on the needs of target investments in China such as the development of smart cities, new urban constructions, upgraded power distribution through smart grids, smart production and equipment upgrades and taking advantage of the brand resources of China PUTIAN, existing land resources and regional competitiveness, the Company will develop a production base of smart electrical equipment cables in the southwest region and form strategic cooperation with the western cities to develop the markets of smart cities, modification of smart traffic, smart municipal works, smart community, smart residence, new energy and electrical equipment. In addition, by developing new businesses in connection with the relevant core business areas of China PUTIAN to stimulate the Company's further development, the Company will gradually upgrade its businesses towards the provision of comprehensive solutions.

2. 推進信息化全覆蓋，建立提升管理的重要手段

繼續推進公司信息化全面覆蓋工作，繼續完善成纜信息系統，對已上線的ERP、預算等關鍵信息系統模組進行改進，解決使用中出現的問題，逐步增補模組功能。繼續梳理管理關鍵流程，並向信息系統轉化。完成公司財務體系統一工作，對公司、下屬事業部及企業進行集團版財務軟體統一、編碼體系統一、人員信息統一等集團化、信息化統一管理，完成信息系統在公司整體全面覆蓋工作。

3. 加大成本管控，促進降本增效

深化全面預算管理，強化預算約束和執行跟蹤，確保完成年度預算目標。通過預算層層分解落實和考核，強化預算支出剛性控制，確保收入與成本費用匹配，保障降本工作取得實效。進一步加強月度預算控制，及時對本月及累計利潤、收入、費用以及其他指標的預算執行情況進行分析，及時找出偏差原因，形成分析報告，充分發揮預算對生產經營的指導作用。

2. Promoting full coverage of informatization as an important means to enhance management

Comprehensive coverage of informatization will be further enhanced for the continual improvement of cable information system. Existing key information systems and modules including the ERP and budget systems will be further refined to resolve problems occurred in use and enrich their module functions. Key management processes will be further streamlined with the establishment of information systems. Financial system of the Company will be centralized. Group centralization management and standardized information will be carried out such as the applications of standardized financial software, unified coding system and centralized human resources information system by the Company and all of its business departments and subsidiaries, in order to develop a comprehensive information system covering the Company as a whole.

3. Strengthening cost control and management to reduce cost and improve efficiency

Comprehensive budget management will be enhanced. Restriction and monitoring of budget will be strengthened with a view to meeting the annual budget target. Through implementation and assessment of budget at each level, the Company will exercise more stringent control over the budget to ensure the balance between income and costs and enhance the effectiveness of cost reduction. The Company will further strengthen the monthly budget control by carrying out timely analysis on budget implementation in terms of monthly and cumulative profits, income, expenses and other indicators in order to promptly identify reasons for deviation and issuing analysis report, which will improve the guiding function of budgeting in production and operation.

建立成本費用管理責任制，層層分解落實降本增效責任，提高成本費用利潤率。落實採購管理提升工作措施，規範採購招標，探索開展戰略採購、大宗物資和服務集中採購，發揮採購在降本增效中的作用。

加強資產管理，強化項目立項、客戶信用和合同評審管理，嚴把以銷定採；監控應收賬款和存貨佔收入比例，減少資金佔用。將「兩金」考核管理向業務前端延伸，落實「兩金」壓降責任並與業績考核掛鉤，嚴控新增不良資產或潛虧；加大清理低效無效資產力度。

4. 加快銷售平台建設，提高市場拓展能力

組織籌建智能電氣事業部。組織渠道部、集團業務部進一步開拓市場，在成都及西南市場上取得更大的市場份額。加強銷售中心員工隊伍建設，加強業務培訓，以適應新業務，新市場的要求。完善商務部的職能，提升倉儲及配送功能。

An accountability system for cost and expense management will be established to define the responsibilities of each level in reducing cost, improving effectiveness and increasing profit margin. Working procedures for procurement management will be improved to regulate procurement and tender. The Company will also carry out strategic procurement and centralized procurement of bulk stock and services in order to facilitate cost reduction and efficiency enhancement.

More stringent management over asset quality will be made through prudent review, and management of project approval, customer credit and contracts will be strengthened. Inventory management will be strictly based on sales orders. The ratio of receivables and inventory to income will be closely monitored to minimize occupation of funds. Besides, the evaluation and management of the "Two Funds" will be brought to business frontline. The responsibility of reducing the "Two Funds" will be specified and linked to assessment of business performance. New non-performing assets and potential losses will be under stringent surveillance. Inefficient assets will be disposed.

4. Accelerating the development of sales platform for market expansion

A smart electrical equipment department will be established. By developing the channel department and the Group's business department, the Company will further expand its market and attain larger market share in Chengdu and the southwest region. The Company will also strengthen team-building in the sales center and improve business training for adapting to requirements of the new business and market. Duties of the commerce department will be refined to enhance storage and delivery capacity.

5. 推進管理提升，提高管控水準

繼續推進績效考核體系建設

建立以業績文化為核心的幹部管理體系，激發幹部的工作激情，讓有能力、有激情的幹部能夠得到充分的發展。對於經營團隊不作為、業績差的實體要堅決清理。建立人員退出機制，通過自然減員、考核退出、轉崗等方式達到減員增效目的；採取多種配套方案解決人員的效率不匹配的現狀。逐步建立以利潤為導向的績效考核體系，形成更加完善科學的績效考核體系。加強對各級員工的業績考核工作，按時完成季度考核兌現和年度考核兌現。

加強投資管理

加強投資可行性分析，強化項目盡職調查和投資後評估工作，進一步規範投資決策程序和投資風險管控。建立重大投資項目專家評審機制，提高投資決策專業化水準。

加強質量管理，消除質量隱患

努力從產品標準建立、採購管理、過程監控、考核監督等手段，嚴把產品質量關。完善質量責任制，加大質量指標考核力度，提高產品質量和顧客滿意度。

5. Improving management to raise management and control standard

Continual improvement of performance assessment system

A cadre management system focusing on results performance is established to stimulate the working passion of the Company's cadre so that capable and enthusiastic cadre will be provided with sufficient development opportunities. Meanwhile, underperformed business teams and units with poor results will be eliminated. An exit mechanism is established to eliminate redundant staff and boost efficiency through voluntary resignations, removal based on assessment and position transfer. Various measures to address current misallocation of staff will be adopted to improve efficiency. A profit-oriented performance assessment system is gradually developed to form an enhanced and scientific appraisal mechanism. Assessments on staff at all levels will also be strengthened to guarantee completion of quarterly and annual assessments in a timely manner.

Enhancing investment management

The Company will strengthen the analysis on investment feasibility, enhance due diligence on projects and post-investment evaluation, and further regulate investment decision procedures and investment risk control. An expert review mechanism for major investment projects is established to improve professional standard in making investment decisions.

Improving quality management to eliminate potential quality problems

The Company will strive to maintain quality of products by formulating product standards, managing procurement, monitoring production process and conducting review and supervision. Moreover, the accountability system of quality will be optimized to strengthen the review of quality standards. The quality of products and customer satisfaction will be enhanced.

深入開展「雙創」活動

落實「大眾創業、萬眾創新」部署，推進內部資源整合和統一規劃，提升盈利能力。鼓勵自主創新，增強核心競爭力，對取得重大技術突破、獲得顯著經濟效益的技術發明、科技攻關、成果應用進行獎勵。完善科技創新推動機制，持續改進QEHS管理體系。同時，將堅持開展QC小組活動，鼓勵一線員工參與管理創新、開展微創新，提升產品品質。

強化全面風險管理

開展專項風險評估檢查，加強重大風險事項動態監控。以發現問題、提示風險、改進管理、創造價值為目標，開展各類審計工作。落實安全生產「黨政同責、一崗雙責」，加強安全生產檢查，杜絕重特大安全事故發生。

Promoting "Double Innovations"

The Company will implement the policy of "business development and product innovation by all staff" (大眾創業、萬眾創新) and will further integrate internal resources with centralized planning to enhance profitability. Innovation is encouraged to boost core competitiveness and incentives will be offered for technological inventions, upgrades in existing technologies and application of research results which achieve major breakthroughs and receive significant economic benefits. Technology advancement scheme will be refined to continuously improve the QEHS management system. Meanwhile, the Company will organize QC groups to encourage frontline staff to participate in the reform and finetuning of management to improve product quality.

Strengthening overall risk management

The Company will conduct evaluation and review on specific risks and will strengthen dynamic surveillance of major risks. Various audits will be carried out with the objectives of problem identification, risk warning, management improvement and value creation. The Company will implement the production safety in accordance with the requirements of the party and the government as well as the responsibilities of the Company to the society. Safety production inspection will be strengthened. Serious accidents regarding safety issues shall be eradicated.

(五) 重大事項

1. 委任獨立非執行董事

於二零一六年二月四日，董事會發出公告，林祖倫先生獲委任為本公司獨立非執行董事、戰略發展委員會成員、審核委員會成員、提名委員會成員及薪酬與考核委員會成員，自二零一六年二月四日起生效。

(V) Major issues

1. Appointment of independent non-executive Director

On 4 February 2016, the Board announced that Mr. Lin Zulun has been appointed as an independent executive Director, a member of the Strategic Development Committee, the Audit Committee, the Nomination Committee and the Remuneration and Appraisal Committee of the Company with effect from 4 February 2016.

2. 修訂普天框架銷售協議項下持續關連交易的年度上限

於二零一六年四月二十九日，本公司與中國普天(連同其附屬公司但不包括本集團統稱為「普天集團」)就普天框架銷售協議訂立補充協議，內容有關修訂根據普天框架銷售協議向普天集團銷售若干電纜、電線、光纖、通信部件及零件的年度上限。該等交易詳情載於二零一六年四月二十九日之公告及二零一六年五月二十六日之補充通函。二零一六年六月二十四日，該等交易於本公司二零一五年度股東週年大會以普通決議案通過。

截至二零一六年及二零一七年十二月三十一日止年度，普天框架銷售協議的經修訂年度上限分別為人民幣350,000,000元及人民幣325,000,000元。

截至二零一六年六月三十日止，本公司與普天集團之間的交易金額為人民幣73,680,387.96元。

3. 訂立鴻雁框架分銷協議

於二零一六年四月二十九日，本公司與杭州鴻雁電器有限公司(「杭州鴻雁電器」，連同其附屬公司統稱「鴻雁集團」)訂立鴻雁框架分銷協議，內容有關本集團向鴻雁集團採購若干電子產品、照明產品、管道產品及智能產品。該等交易詳情載於二零一六年四月二十九日之公告及二零一六年五月二十六日之補充通函。二零一六年六月二十四日，該等交易於本公司二零一五年度股東週年大會以普通決議案通過。

2. Amendments to the annual caps of continuing connected transactions under the Potevio Framework Sales Agreement

On 29 April 2016, the Company and China Putian (together with its subsidiaries but excluding the Group, collectively "Potevio Group") entered into the supplemental agreement for the Potevio Framework Sales Agreement regarding revision of annual caps of the sale of certain cables, wires, optical fibers, telecommunication components and parts to Potevio Group under the Potevio Framework Sales Agreement. Details of the transactions are set out in the announcement dated 29 April 2016 and the supplementary circular dated 26 May 2016. On 24 June 2016, such transactions were approved by way of an ordinary resolution at the annual general meeting of the Company for 2015.

The revised annual caps under the Potevio Framework Sales Agreement for the years ending 31 December 2016 and 2017 are RMB350,000,000 and RMB325,000,000, respectively.

As of 30 June 2016, the transaction amount between the Company and Potevio Group was RMB73,680,387.96.

3. Entering into the Honyar Framework Distribution Agreement

On 29 April 2016, the Company entered into the Honyar Framework Distribution Agreement with Hangzhou Honyar Electrical Co., Ltd. ("Hangzhou HONYAR Electrical", together with its subsidiaries, the "Honyar Group") in respect of the purchase of certain electrical products, lighting products, piping products and smart products, from Honyar Group to the Group. Details of the transactions are set out in the announcement dated 29 April 2016 and the supplementary circular dated 26 May 2016. On 24 June 2016, such transactions were approved by way of an ordinary resolution at the annual general meeting of the Company for 2015.

截至二零一六年及二零一七年十二月三十一日止年度，鴻雁框架分銷協議的年度上限分別為人民幣40,000,000元及人民幣90,000,000元。

截至二零一六年六月三十日止，本公司並未開始與杭州鴻雁電器發生交易。

4. 修改公司章程

為根據本公司近期策略性業務發展發展新業務分部，本公司於二零一五年度股東週年大會上以特別決議案通過修改公司章程，以載列本公司之新業範圍。詳情請參閱日期為二零一六年五月二十六日的補充通函及日期為二零一六年六月二十四日之股東週年大會表決結果公告。

5. 訂立泰山框架銷售協議

於二零一六年五月二十七日，本公司非全資附屬公司重慶普泰峰與重慶泰山電纜有限公司（「重慶泰山電纜」）訂立泰山框架銷售協議，期限為二零一六年五月二十七日起至二零一六年十二月三十一日，內容有關重慶普泰峰向重慶泰山電纜銷售若干電工用圓鋁杆及鋁合金杆。該等交易詳情載於二零一六年五月二十七日之公告。

截至二零一六年十二月三十一日止年度，泰山框架銷售協議的年度上限為人民幣400,000,000元。

截至二零一六年六月三十日止，重慶普泰峰與重慶泰山電纜之間的交易金額為人民幣6,283,560.05元。

The annual caps under the Honyar Framework Distribution Agreement for the years ending 31 December 2016 and 2017 are RMB40,000,000 and RMB90,000,000 respectively.

As at 30 June 2016, no transaction has been made between the Company and Hangzhou HONYAR Electrical.

4. Amendment to the Articles of Association

For developing new business segments in accordance with the recent strategic business development of the Company, the amendment to the Articles of Association was approved by way of a special resolution at the annual general meeting of the Company for 2015 to set out the new scope of business of the Company. For details, please refer to the supplementary circular dated 26 May 2016 and the poll results announcement of the annual general meeting dated 24 June 2016.

5. Entering into the Taishan Framework Sales Agreement

On 27 May 2016, Chongqing Putaifeng, a non-wholly owned subsidiary of the Company, and Chongqing Taishan Cable Co., Ltd. ("Chongqing Taishan Cable") entered into the Taishan Framework Sales Agreement for a term from 27 May 2016 to 31 December 2016, in respect of the sale of certain electrical conductor wire rods and aluminium wire rods, from Chongqing Putaifeng to Chongqing Taishan Cable. Details of the transactions are set out in the announcement dated 27 May 2016.

The annual cap under the Taishan Framework Sales Agreement for the year ending 31 December 2016 is RMB400,000,000.

As at 30 June 2016, the transaction amount between Chongqing Putaifeng and Chongqing Taishan Cable was RMB6,283,560.05.

6. 可能出售於合資公司之股權

二零一六年七月二十九日，董事會宣佈本公司於二零一六年七月二十七日就可能出售普天法爾勝22.5%股權在北京產權交易所公佈產權轉讓公告(「產權轉讓公告」)。產權轉讓公告到期後，由於本集團為國有企業，而普天法爾勝之股權根據中國相關法律法規被視為國有資產，故此普天法爾勝之任何股權轉讓均須於由北京產權交易所組織之公開投標進行。本公司將根據《上市規則》適時披露有關公開投標的其他資料。

6. Possible disposal of equity interest in a joint venture company

On 29 July 2016, the Board announced that the Company published a listing-for-sale notice (the "Listing-for-sale Notice") on the China Beijing Equity Exchange (北京產權交易所) in respect of its possible disposal of 22.5% equity interest in Putian Fasten on 27 July 2016. Following the expiration of the Listing-for-sale Notice, since the Group is a state-owned enterprise and the equity interest in Putian Fasten is regarded as state-owned assets under relevant laws and regulations of the PRC, any transfer of equity interest in Putian Fasten is further subject to an open bid organised by the China Beijing Equity Exchange. The Company will make further disclosure in relation to the open bid in compliance with the Listing Rules as and when appropriate.

董事資料之變更

根據上市規則第13.51B(1)條，於本公司2015年年報刊發日期後，董事資料變動載列如下：

蔡思聰先生於2016年5月18日已退任東方匯財證券國際控股有限公司(股份代號：8001，其股份於聯交所創業板上市)之獨立非執行董事職務。

逾期定期存款

於二零一六年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委託性質的存款，也不存在其他到期不能收回的定期存款。

企業所得稅

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

根據四川省高新技術企業認定管理小組文件川高企認[2014]6號文，本公司子公司成都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(二零一四年至二零一六年)。

CHANGES IN INFORMATION OF DIRECTORS

In accordance with Rule 13.51B(1) of the Listing Rules, the changes in information of Directors upon the issue of the Annual Report for 2015 of the Company are set out below:

Mr. Choy Sze Chung, Jojo resigned as an independent non-executive director of Orient Securities International Holdings Limited (Stock Code: 8001, the shares of which are listed on the GEM of the Stock Exchange) on 18 May 2016.

OVERDUE TIME DEPOSITS

As at 30 June 2016, the Group did not have any deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

ENTERPRISE INCOME TAX

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

According to the document of High-tech Enterprises Recognition Committee of Sichuan Province (Chuangaoqiren [2014] No.6), the Company's subsidiaries, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, Chengdu SEI Optical Fiber Co., Ltd. and Chengdu Zhongling Radio Communications Co., Ltd., were recognised as high-tech enterprises and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2014 to 2016.

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[2015]14號文件，本公司子公司江蘇法爾勝光子有限公司被認定為江蘇省二零一五年第二批高新技術企業，享受高新技術企業15%的所得稅優惠稅率，有效期三年（二零一五年至二零一七年）。

資產抵押

於二零一六年六月三十日，因生產經營需要，本集團向銀行新增資產抵押貸款人民幣70,000,000元（二零一五年十二月三十一日：人民幣50,000,000元）。

與金融工具相關的風險

本集團從事風險管理的目標是在風險和收益之間取得平衡，將風險對本集團經營業績的負面影響降至最低水平，使股東和其他權益投資者的利益最大化。基於該風險管理目標，本集團風險管理的基本策略是確認和分析本集團面臨的各種風險，建立適當的風險承受底線和進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍內。

本集團在日常活動中面臨各種與金融工具相關的風險，主要包括信用風險、流動風險及市場風險。

(一) 信用風險

信用風險，是指金融工具的一方不能履行義務，造成另一方發生財務損失的風險。

本集團的信用風險主要來自銀行存款和應收款項。為控制上述相關風險，本集團分別採取了以下措施：

1. 銀行存款

本集團將銀行存款存放於信用評級較高的金融機構，故其信用風險較低。

According to Sugaoqixie [2015] No.14 issued by the High-tech Enterprises Recognition and Management Coordination Group of Jiangsu Province, the Company's subsidiary, Jiangsu Fasten Photonics Co., Ltd., was recognised as the second batch of high-tech enterprises in 2015 in Jiangsu Province and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2015 to 2017.

PLEDGE OF ASSETS

As at 30 June 2016, owing to the needs for production and operation, the Group obtained new loan of RMB70,000,000 from banks which was secured by the Group's assets (as at 31 December 2015: RMB50,000,000).

RISKS RELATED TO FINANCIAL INSTRUMENTS

The Group adopts risk management objectives in order to strike the appropriate balance between the risks and benefits, mitigate the adverse effects of risks on the Group's operating results and maximize the interest of shareholders and other equity investors. Based on such objectives, the Group's risk management policies are established to identify and analyze the risks faced by the Group, to set appropriate risk limits and exercise risk control, and to monitor risks in a timely and reliable manner and adherence to limits.

The Group has exposure to various risks from daily activities in relation to financial instruments, which mainly include: credit risk, liquidity risk and market risk.

(I) Credit risk

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

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

1. Bank balances

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

2. 應收款項

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

2. Receivables

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

(二) 流動風險

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

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

(II) Liquidity risk

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

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

(三) 市場風險

市場風險，是指金融工具的公允價值或未來現金流量因市場價格變動而發生波動的風險。市場風險主要包括利率風險和外匯風險。

1. 利率風險

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

(III) Market risk

Market risk is the risk that the Group may encounter fluctuation in fair value of financial instruments or future cash flows due to changes in market price. Market risk mainly includes interest risk and foreign exchange risk.

1. Interest risk

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

2. 外匯風險

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

2. Foreign currency risk

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

集團員工及酬金計劃

於二零一六年六月三十日，本集團員工人數為1,880人(於二零一五年十二月三十一日：2,079人)。於二零一六年六月三十日，員工酬金為人民幣87,886,349.83元(二零一五年同期：人民幣61,149,153.96元)。

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。

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2016, the Group had 1,880 staff members (as at 31 December 2015: 2,079 staff members). As at 30 June 2016, the remuneration for staff members was RMB87,886,349.83 (the corresponding period of 2015: RMB61,149,153.96).

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

股東持股和股權結構變化

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%。

SHAREHOLDING OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

1. Share capital structure

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

2. 主要股東持股情況

於二零一六年六月三十日，本公司之最大股東為中國普天信息產業股份有限公司，持有境內國有法人股240,000,000股，佔已發行股本的60%。於二零一六年六月三十日，香港中央結算(代理人)有限公司(分別代表多個客戶持有本公司股份)所持有的H股為156,148,999股，佔已發行股本的39.04%。

截至二零一六年六月三十日，除本節所披露外，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。

據香港中央結算有限公司申明，於二零一六年六月三十日，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 2016, the largest shareholder of the Company was China Potevio Company Limited which held 240,000,000 domestic state-owned legal person shares, representing 60% of the issued share capital of the Company. As at 30 June 2016, HKSCC Nominees Limited (holding shares of the Company on behalf of various customers) held 156,148,999 H Shares, representing 39.04% of the issued share capital of the Company.

As at 30 June 2016, save as disclosed in this section, 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 Hong Kong Securities Clearing Company Limited, as at 30 June 2016, the Central Clearing and Settlement System ("CCASS") participants holding 5% or more of the total issued H Shares of the Company are shown as follows:

中央結算系統參與者	CCASS participants	於二零一六年 六月三十日 未持股數 Number of Shares held as at 30 June 2016	持H股 百分比 Percentage of H Shares	佔已發行 總股本 百分比 Percentage of total issued share capital
香港上海滙豐銀行有限公司	The Hongkong & Shanghai Banking Corporation Limited	14,729,100	9.20%	3.68%
中銀國際證券有限公司	BOCI Securities Limited	10,493,000	6.55%	2.62%
工銀亞洲証券有限公司	ICBC (Asia) Securities Limited	9,592,000	5.99%	2.40%
星展唯高達香港有限公司	DBS Vickers (Hong Kong) Ltd.	9,474,000	5.92%	2.37%
中信証券經紀(香港)有限公司	CITIC Securities Brokerage (HK) Limited	8,453,000	5.28%	2.11%
中國銀行(香港)有限公司	Bank of China (Hong Kong) Limited	8,162,000	5.10%	2.04%

除上述披露者外，於二零一六年六月三十日，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

於二零一六年六月三十日，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證券上市規則》(「《上市規則》」)附錄十所載的《上市發行人董事進行證券交易的標準守則》(「《標準守則》」)而須知會本公司及香港聯合交易所有限公司(「聯交所」)的權益及淡倉。

4. 足夠之公眾持股量

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，本公司確認於本期間及截至本報告日期，本公司公眾持股量足夠。

5. 購買、出售或贖回本公司上市證券

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

6. 可兌換證券、購股權、認股權證或相關權利

本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相關權利。

Save as disclosed above, as at 30 June 2016, the Company was not aware of any other shareholding interests which are required to be disclosed pursuant to the SFO. The Board was not aware of any person holding, directly or indirectly, 5% or more of the interests in the issued H Shares of the Company.

3. Shareholdings of Directors and Supervisors

As at 30 June 2016, none of the Directors, Supervisors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of the SFO) recorded in the register as required under Section 352 of the SFO or which were otherwise required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") set out in Appendix 10 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules").

4. Sufficient public float

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

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

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

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

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

中期股息

董事會建議截至二零一六年六月三十日止六個月不派發中期股息(二零一五年六月三十日止六個月未派發中期股息)。

審核委員會

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

審核委員會主要負責有關本公司風險管理、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二零一六年六月三十日止六個月的未經審核中期綜合財務報表及中期業績。審核委員會認為截至二零一六年六月三十日止六個月之中期綜合財務報表及中期業績符合適用的會計準則及法律規定，並已作出適當的披露。

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2016 (no interim dividend was paid for the six months ended 30 June 2015).

AUDIT COMMITTEE

At present, the members of the audit committee of the Board of the Company (the "Audit Committee") are Mr. Choy Sze Chung, Jojo (Chairman), Mr. Xiao Xiaozhou and Mr. Lin Zulun, and all of them are independent non-executive Directors of the Company.

The Audit Committee is primarily responsible for the risk management, internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2016. The Audit Committee considered that the interim consolidated financial statements and interim results for the six months ended 30 June 2016 have complied with the requirements of applicable accounting standards and laws and appropriate disclosures were made.

CODE ON CORPORATE GOVERNANCE

Upon the change of session of the Board effective from 12 November 2015, the number of independent non-executive Directors and members of the Audit Committee of the Company failed to comply with the minimum number requirements under Rules 3.10(1) and 3.21 of the Listing Rules. The proportion of independent non-executive Directors in the Board also fell below the minimum requirement under Rule 3.10A of the Listing Rules, and the compositions of the Remuneration and Appraisal Committee and the Nomination Committee failed to comply with Rule 3.25 of the Listing Rules and Code Provision A.5.1 of the Corporate Governance Code set out in Appendix 14 to the Listing Rules. During the vacancy, the Board has been seeking suitable candidates. Effective from 4 February 2016, Mr. Lin Zulun has been appointed as an independent non-executive Director of the Company and a member of various Board committees to fill the relevant vacancies.

《企業管治守則》

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

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

遵守《標準守則》

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。

於聯交所及本公司網站刊發中期業績報告

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

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，二零一六年八月二十六日

* 僅供識別

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

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.

PUBLICATION OF INTERIM REPORT ON THE WEBSITES OF THE STOCK EXCHANGE AND THE COMPANY

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

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

Chengdu, the PRC, 26 August 2016

* For identification purpose

合併資產負債表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年6月30日

CONSOLIDATED BALANCE SHEET — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
流動資產：	Current assets:			
貨幣資金	Cash and bank balances	V.(一)1	352,691,123.39	336,464,641.98
結算備付金	Settlement funds			
拆出資金	Loans to other banks			
以公允價值計量且其變動計入當期損益的金融資產	Financial assets at fair value through profit or loss			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable	V.(一)2	96,723,379.55	101,785,217.79
應收賬款	Accounts receivable	V.(一)3	429,615,050.42	410,168,670.66
預付款項	Advances paid	V.(一)4	19,987,706.72	15,605,190.57
應收保費	Premiums receivable			
應收分保賬款	Reinsurance accounts receivable			
應收分保合同準備金	Reinsurance reserve receivable			
應收利息	Interest receivable	V.(一)5	1,800,000.00	
應收股利	Dividend receivable			
其他應收款	Other receivables	V.(一)6	108,546,209.29	93,714,927.86
買入返售金融資產	Reverse-REPO financial assets			
存貨	Inventories	V.(一)7	260,946,038.74	196,826,743.18
劃分為持有待售的資產	Assets classified as held-for-sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	V.(一)8	16,250,015.46	16,393,322.70
流動資產合計	Total current assets		<u>1,286,559,523.57</u>	<u>1,170,958,714.74</u>

合併資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年6月30日

CONSOLIDATED BALANCE SHEET — UNAUDITED (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
非流動資產：	Non-current assets:			
發放委託貸款及墊款	Loans and advances paid			
可供出售金融資產	Available-for-sale financial assets	V.(一)9	6,671,889.00	8,764,734.00
持有至到期投資	Held-to-maturity investments	V.(一)10		
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	V.(一)11	5,797,031.72	5,653,653.92
投資性房地產	Investment property	V.(一)12	18,989,407.86	19,815,080.14
固定資產	Fixed assets	V.(一)13	486,504,976.77	510,766,274.09
在建工程	Construction in progress	V.(一)14	21,779,452.40	8,824,072.57
工程物資	Construction materials			
固定資產清理	Fixed assets disposal			
生產性生物資產	Biological assets			
油氣資產	Oil & gas assets			
無形資產	Intangible assets	V.(一)15	115,118,280.83	113,421,706.44
開發支出	Development expenditures			
商譽	Goodwill	V.(一)16	21,985,780.47	21,985,780.47
長期待攤費用	Long-term prepayments	V.(一)17	15,390,929.09	16,695,564.61
遞延所得稅資產	Deferred tax assets	V.(一)18	16,123,180.07	16,819,344.28
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		708,360,928.21	722,746,210.52
資產總計	Total assets		1,994,920,451.78	1,893,704,925.26

合併資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年6月30日

CONSOLIDATED BALANCE SHEET — UNAUDITED (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
流動負債：	Current liabilities:			
短期借款	Short-term borrowings	V.(一)19	200,000,000.00	200,000,000.00
向中央銀行借款	Central bank loans			
吸收存款及同業存放	Absorbing deposit and interbank deposit			
拆入資金	Loans from other banks			
以公允價值計量且其變動計入當期損益的金融負債	Financial liabilities at fair value through profit or loss			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable	V.(一)20	36,600,000.00	39,603,546.89
應付賬款	Accounts payable	V.(一)21	271,732,741.19	207,755,202.78
預收款項	Advances received	V.(一)22	37,763,489.14	17,387,434.92
賣出回購金融資產款	Proceeds from sale of repurchase financial assets			
應付手續費及佣金	Handling fee and commission payable			
應付職工薪酬	Employee benefits payable	V.(一)23	43,538,046.70	30,131,394.99
應交稅費	Taxes and rates payable	V.(一)24	9,060,750.94	7,581,760.64
應付利息	Interest payable			
應付股利	Dividend payable	V.(一)25	4,400,000.00	
其他應付款	Other payables	V.(一)26	24,571,580.30	21,154,408.59
應付分保賬款	Reinsurance accounts payable			
保險合同準備金	Provision for insurance contracts			
代理買賣證券款	Deposit for agency security transaction			
代理承銷證券款	Deposit for agency security underwriting			
劃分為持有待售的負債	Liabilities classified as held-for-sale			
一年內到期的非流動負債	Non-current liabilities due within one year			
其他流動負債	Other current liabilities			
流動負債合計	Total current liabilities		627,666,608.27	523,613,748.81

合併資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年6月30日

CONSOLIDATED BALANCE SHEET — UNAUDITED (Continued)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
非流動負債：	Non-current liabilities:			
長期借款	Long-term borrowings	V.(一)27	7,666,853.90	7,518,503.53
應付債券	Bonds payable			
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term staff remuneration payables			
專項應付款	Special payables			
預計負債	Provisions			
遞延收益	Deferred income	V.(一)28	68,580,742.08	70,435,682.28
遞延所得稅負債	Deferred tax liabilities	V.(一)18	9,889,666.82	10,537,626.62
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		86,137,262.80	88,491,812.43
負債合計	Total liabilities		713,803,871.07	612,105,561.24
股東權益：	Shareholders' equity:			
股本	Share capital	V.(一)29	400,000,000.00	400,000,000.00
其他權益工具	Other equity			
其中：優先股永續債	Including: Preference shares			
永續債	Perpetual bonds			
資本公積	Capital reserve	V.(一)30	651,400,779.83	651,400,779.83
減：庫存股	Less: treasury shares			
其他綜合收益	Other comprehensive income	V.(一)31	5,066,592.19	6,845,510.44
專項儲備	Special reserve			
盈餘公積	Surplus reserve	V.(一)32	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve			
未分配利潤	Undistributed profit	V.(一)33	-148,793,730.31	-136,070,969.11
歸屬於母公司股東權益合計	Total equity attributable to the parent company		916,400,565.32	930,902,244.77
少數股東權益	Non-controlling interest		364,716,015.39	350,697,119.25
股東權益合計	Total equity		1,281,116,580.71	1,281,599,364.02
負債和股東權益總計	Total liabilities & shareholders' equity		1,994,920,451.78	1,893,704,925.26

母公司資產負債表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年6月30日

BALANCE SHEET OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
流動資產：	Current assets:			
貨幣資金	Cash and bank balances		143,055,171.98	145,121,704.07
以公允價值計量且其變動計入當期損益的金融資產	Financial assets at fair value through profit or loss			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable		35,864,658.52	49,727,109.36
應收賬款	Accounts receivable	XIV.(一)1	78,983,378.71	79,158,933.41
預付款項	Advances paid		6,438,750.34	314,482.96
應收利息	Interest receivable			
應收股利	Dividend receivable		6,600,000.00	
其他應收款	Other receivables	XIV.(一)2	48,782,378.37	29,894,161.90
存貨	Inventories		42,448,095.56	34,381,310.43
劃分為持有待售的資產	Assets classified as held-for-sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets		11,608,349.59	14,625,863.93
流動資產合計	Total current assets		373,780,783.07	353,223,566.06

母公司資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年6月30日

BALANCE SHEET OF THE PARENT COMPANY
— UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS

CABLE COMPANY LIMITED

as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
非流動資產：	Non-current assets:			
可供出售金融資產	Available-for-sale financial assets		6,671,889.00	8,764,734.00
持有至到期投資	Held-to-maturity investments			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	XIV.(一)3	396,938,001.53	396,794,623.73
投資性房地產	Investment property		46,109,220.41	46,809,090.51
固定資產	Fixed assets		134,870,716.42	142,566,431.31
在建工程	Construction in progress		713,990.47	2,041,999.35
工程物資	Construction materials			
固定資產清理	Fixed assets disposal			
生產性生物資產	Biological assets			
油氣資產	Oil & gas assets			
無形資產	Intangible assets		36,976,240.13	34,280,063.12
開發支出	Development expenditures			
商譽	Goodwill			
長期待攤費用	Long-term prepayments			
遞延所得稅資產	Deferred tax assets		14,617,158.66	15,274,158.18
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		636,897,216.62	646,531,100.20
資產總計	Total assets		1,010,677,999.69	999,754,666.26
流動負債：	Current liabilities:			
短期借款	Short-term borrowings			
以公允價值計量且其變動計入當期損益的金融負債	Financial liabilities at fair value through profit or loss			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		50,462,104.46	38,329,949.42
預收款項	Advances received		5,044,766.41	2,026,098.69
應付職工薪酬	Employee benefits payable		19,620,277.37	14,343,599.10
應交稅費	Taxes and rates payable		1,739,503.36	1,982,285.00
應付利息	Interest payable			
應付股利	Dividend payable			
其他應付款	Other payables		20,303,949.05	18,602,064.26
劃分為持有待售的負債	Liabilities classified as held-for-sale			
一年內到期的非流動負債	Non-current liabilities due within one year			
其他流動負債	Other current liabilities			
流動負債合計	Total current liabilities		97,170,600.65	75,283,996.47

母公司資產負債表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年6月30日

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

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
as at 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

資產	Assets	註釋號 Note	期末數 Closing balance of period	期初數 Opening balance of period
非流動負債：	Non-current liabilities:			
長期借款	Long-term borrowings		7,666,853.90	7,518,503.53
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable			
專項應付款	Special payables			
預計負債	Provisions			
遞延收益	Deferred income		400,000.00	400,000.00
遞延所得稅負債	Deferred tax liabilities		894,104.50	1,208,031.25
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		8,960,958.40	9,126,534.78
負債合計	Total liabilities		106,131,559.05	84,410,531.25
股東權益：	Shareholders' equity:			
股本	Share capital		400,000,000.00	400,000,000.00
其他權益工具	Other equity			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		648,174,759.10	648,174,759.10
減：庫存股	Less: treasury shares			
其他綜合收益	Other comprehensive income		5,066,592.19	6,845,510.44
專項儲備	Special reserve			
盈餘公積	Surplus reserve		8,726,923.61	8,726,923.61
未分配利潤	Undistributed profit		-157,421,834.26	-148,403,058.14
股東權益合計	Total equity		904,546,440.64	915,344,135.01
負債和股東權益總計	Total liabilities & shareholders' equity		1,010,677,999.69	999,754,666.26

合併利潤表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED INCOME STATEMENT — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
一、營業總收入	I. Total operating revenue		614,928,334.30	584,562,784.95
其中：營業收入	Including: operating revenue	V.(二)1	614,928,334.30	584,562,784.95
利息收入	Interest proceeds			
已賺保費	Premium earned			
手續費及佣金收入	Revenue from handling charges and commission			
二、營業總成本	II. Total operating cost		620,139,786.61	605,315,177.47
其中：營業成本	Including: operating cost	V.(二)1	505,750,260.75	527,706,576.41
利息支出	Interest expenses			
手續費及佣金支出	Handling charges and commission expenditures			
退保金	Surrender value			
賠付支出淨額	Net payment of insurance claims			
提取保險合同準備金淨額	Net provision of insurance reserve			
保單紅利支出	Premium bonus expenditures			
分保費用	Reinsurance expenses			
營業稅金及附加	Taxes & surcharge for operations	V.(二)2	3,231,865.82	2,761,428.12
銷售費用	Selling expenses		30,030,196.36	23,107,159.71
管理費用	Administrative expenses		77,769,553.71	48,111,841.73
財務費用	Financial expenses	V.(二)3	1,727,742.63	3,026,206.93
資產減值損失	Assets impairment loss	V.(二)4	1,630,167.34	601,964.57
加：公允價值變動收益（損失以「-」號填列）	Add: gains on changes of fair value (loss, expressed in negative figure)			
投資收益（損失以「-」號填列）	Investment income (loss, expressed in negative figure)	V.(二)5	143,377.80	246,472.62
其中：對聯營企業和合營企業的投資收益	Including: investment income from associates and joint ventures		143,377.80	136,472.64
匯兌收益（損失以「-」號填列）	Gains on foreign exchange (loss, expressed in negative figure)			

合併利潤表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED INCOME STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
三、營業利潤(虧損) 以「-」號填列)	III. Operating profit (loss, expressed in negative figure)		-5,068,074.51	-20,505,919.90
加：營業外收入	Add: Non-operating revenue	V.(二)6	5,950,119.60	3,678,026.99
其中：非流動資產 處置利得	Including: Gains on disposal of non-current assets		3,918,592.28	40,098.89
減：營業外支出	Less: Non-operating expenditures	V.(二)7	124,595.84	1,581.88
其中：非流動資產 處置損失	Including: losses on disposal of non-current assets		43,794.28	238.46
四、利潤總額(虧損總額) 以「-」號填列)	IV. Total profit (total loss, expressed in negative figure)		757,449.25	-16,829,474.79
減：所得稅費用	Less: income tax expense	V.(二)8	7,061,314.31	-38,376.11
五、淨利潤(淨虧損) 以「-」號填列)	V. Net profit (net loss, expressed in negative figure)		-6,303,865.06	-16,791,098.68
歸屬於母公司股東的淨利潤	Net profit attributable to owners of parent company		-12,722,761.20	-13,221,741.67
少數股東損益	Non-controlling interest income		6,418,896.14	-3,569,357.01
六、其他綜合收益的稅後淨額	VI. Net other comprehensive income after tax	V.(二)9	-1,778,918.25	2,520,491.40
歸屬母公司股東的 其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to owners of the parent company		-1,778,918.25	2,520,491.40
(一) 以後不能重分類進損益 的其他綜合收益	(i) Not reclassified subsequently to profit or loss			
1. 重新計量設定受 益計劃淨負債或 淨資產導致的變 動	1. Changes in remeasurement on the net defined benefit liability/asset			
2. 權益法下在被投 資單位不能重分 類進損益的其他 綜合收益中所享 有的份額	2. Items attributable to investees under equity method that will not reclassified to profit or loss			

合併利潤表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED INCOME STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
(二)	以後將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss		
1.	權益法下在被投資單位以後將重分類進損益的其他綜合收益中所享有的份額	1. Items attributable to investees under equity method that may be reclassified to profit or loss	-1,778,918.25	2,520,491.40
2.	可供出售金融資產公允價值變動損益	2. Profit or loss from changes in fair value of available-for-sale financial assets	-1,778,918.25	2,520,491.40
3.	持有至到期投資重分類為可供出售金融資產損益	3. Profit or loss from reclassification of held-to-maturity investments as available-for-sale financial assets		
4.	現金流量套期損益的有效部分	4. Profit or loss on cash flow hedging		
5.	外幣財務報表折算差額	5. Translation difference of financial statements in foreign currencies		
6.	其他	6. Others		
	歸屬於少數股東的其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to non-controlling interest		
七、	綜合收益總額	VII. Total comprehensive income	-8,082,783.31	-14,270,607.28
	歸屬於母公司股東的綜合收益總額	Items attributable to owners of parent company	-14,501,679.45	-10,701,250.27
	歸屬於少數股東的綜合收益總額	Items attributable to non-controlling interest	6,418,896.14	-3,569,357.01
八、	每股收益：	VIII. Earnings per share ("EPS"):		
(一)	基本每股收益 (元/股)	(I) Basic EPS (RMB/share)	-0.03	-0.03
(二)	稀釋每股收益 (元/股)	(II) Diluted EPS (RMB/share)	-0.03	-0.03

母公司利潤表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年1-6月

INCOME STATEMENT OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
一、營業收入	I. Operating revenue	XIV.(二)1	107,604,839.91	160,656,460.47
減：營業成本	Less: Operating cost	XIV.(二)1	96,860,478.75	153,302,448.51
營業稅金及附加	Taxes & surcharge for operations		987,838.41	1,381,706.37
銷售費用	Selling expenses		2,541,351.73	1,085,046.84
管理費用	Administrative expenses		27,883,387.91	16,839,442.53
財務費用	Financial expense		-1,956,736.02	-2,123,388.71
資產減值損失	Assets impairment loss		236,865.94	
加：公允價值變動收益 (損失以「-」號填列)	Add: Gain on changes of fair value (losses, expressed in negative figures)			
投資收益(損失 以「-」號填列)	Investment income (losses, expressed in negative figures)	XIV.(二)2	6,743,377.80	136,472.64
其中：對聯營企業和 合營企業的 投資收益	Including: investment income from associates and joint ventures		143,377.80	136,472.64
二、營業利潤(虧損 以「-」號填列)	II. Operating profit (losses, expressed in negative figures)		-12,204,969.01	-9,692,322.43
加：營業外收入	Add: Non-operating revenue		3,927,076.57	80,000.00
其中：非流動資產 處置利得	Including: Gains on disposal of non-current assets		3,880,426.57	
減：營業外支出	Less: Non-operating expenditures		83,884.16	
其中：非流動資產 處置損失	Including: Losses on disposal of non-current assets		42,735.11	
三、利潤總額(虧損總額 以「-」號填列)	III. Total profit (total loss, expressed in negative figures)		-8,361,776.60	-9,612,322.43
減：所得稅費用	Less: Income tax expense		656,999.52	
四、淨利潤(淨虧損 以「-」號填列)	IV. Net profit (net loss, expressed in negative figures)		-9,018,776.12	-9,612,322.43

母公司利潤表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

INCOME STATEMENT OF THE PARENT COMPANY — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
五、其他綜合收益的稅後淨額	V. Net other comprehensive income after tax		-1,778,918.25	2,520,491.40
(一) 以後不能重分類進損益的其他綜合收益	(I) Not reclassified subsequently to profit or loss			
1. 重新計量設定受益計劃淨負債或淨資產的變動	1. Changes in re-measurement on the net defined benefit liability/asset			
2. 權益法下在被投資單位不能重分類進損益的其他綜合收益中享有的份額	2. Items attributable to investees under equity method that will not reclassified to profit or loss			
(二) 以後將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss		-1,778,918.25	2,520,491.40
1. 權益法下在被投資單位以後將重分類進損益的其他綜合收益中享有的份額	1. Items attributable to investees under equity method that may be reclassified to profit or loss			
2. 可供出售金融資產公允價值變動損益	2. Profit or loss from changes in fair value of available-for-sale financial assets		-1,778,918.25	2,520,491.40
3. 持有至到期投資重分類為可供出售金融資產損益	3. Profit or loss from reclassification of held-to-maturity investments as available-for-sale assets			
4. 現金流量套期損益的有效部分	4. Profit or loss on cash flow hedging			
5. 外幣財務報表折算差額	5. Translation difference of financial statements in foreign currencies			
6. 其他	6. Others			
六、綜合收益總額	VI. Total comprehensive income		-10,797,694.37	-7,091,831.03
七、每股收益：	VII. Earnings per share ("EPS"):			
(一) 基本每股收益 (元/股)	(I) Basic EPS (RMB/share)			
(二) 稀釋每股收益 (元/股)	(II) Diluted EPS (RMB/share)			

合併現金流量表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		567,498,235.97	428,392,320.12
客戶存款和同業存放款項淨增加額	Net increase of client deposit and interbank deposit			
向中央銀行借款淨增加額	Net increase of central bank loans			
向其他金融機構拆入資金淨增加額	Net increase of loans from other financial institutions			
收到原保險合同保費取得的現金	Cash receipts of original insurance contract premium			
收到再保險業務現金淨額	Net cash receipts from reinsurance			
保戶儲金及投資款淨增加額	Net increase of policy-holder deposit and investment			
處置以公允價值計量且其變動計入當期損益的金融資產淨增加額	Net increase of trading financial assets disposal			
收取利息、手續費及佣金的現金	Cash receipts from interest, handling charges and commission			
拆入資金淨增加額	Net increase of loans from others			
回購業務資金淨增加額	Net increase of repurchase			
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities	V.(三)1	51,482,480.81	15,504,586.39
經營活動現金流入小計	Subtotal of cash inflows from operating activities		618,980,716.78	443,896,906.51

合併現金流量表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
購買商品、接受勞務 支付的現金	Cash payments for goods purchased and services received		413,719,261.26	397,442,025.57
客戶貸款及墊款淨增加額	Net increase of loans and advances to clients			
存放中央銀行和同業 款項淨增加額	Net increase of central bank deposit and interbank deposit			
支付原保險合同賠付 款項的現金	Cash payment of insurance indemnities of original insurance contracts			
支付利息、手續費及 佣金的現金	Cash payment of interest, handling charges and commission			
支付保單紅利的現金	Cash payment of policy bonus			
支付給職工以及 為職工支付的現金	Cash paid to and on behalf of employees		73,323,741.72	62,814,265.18
支付各項稅費	Cash payments of taxes and rates		28,635,081.09	17,263,529.03
支付其他與經營活動 有關的現金	Other cash payments related to operating activities	V.(三)2	65,548,115.32	38,048,676.55
經營活動現金流出小計	Subtotal cash outflows from operating activities		581,226,199.39	515,568,496.33
經營活動產生的 現金流量淨額	Net cash flows from operating activities		37,754,517.39	-71,671,589.82

合併現金流量表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
二、投資活動產生的現金流量：	II. Cash flows from investing activities:			
收回投資收到的現金	Cash received from return of investments			
取得投資收益收到的現金	Cash received from return on investments			
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from the disposal of fixed assets, intangible assets and other long-term assets		3,961,854.64	50,200.00
處置子公司及其他營業單位收到的現金淨額	Net cash received from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities	V.(三)3		50,000,000.00
投資活動現金流入小計	Subtotal of cash inflows from investing activities		3,961,854.64	50,050,200.00
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for acquiring fixed assets, intangible assets and other long-term assets		27,364,881.21	5,603,604.67
投資支付的現金	Cash paid for acquiring investments			
質押貸款淨增加額	Net increase of pledged loans			
取得子公司及其他營業單位支付的現金淨額	Net cash paid for acquiring subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		27,364,881.21	5,603,604.67
投資活動產生的現金流量淨額	Net cash flows from investing activities		-23,403,026.57	44,446,595.33

合併現金流量表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED CASH FLOW STATEMENT — UNAUDITED (CONTINUED)

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
三、 籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash received from investment by others		8,611,800.00	
其中：子公司吸收少數股東投資收到的現金	Including: cash received by subsidiaries from non-controlling owners			
取得借款收到的現金	Cash received from borrowings		102,000,000.00	80,000,000.00
發行債券收到的現金	Cash received from issuing of bonds			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities		110,611,800.00	80,000,000.00
償還債務支付的現金	Cash repayments of borrowings		102,147,202.58	80,000,000.00
分配股利、利潤或償付利息支付的現金	Cash paid for distribution of dividends or profits and for interest expenses		5,075,174.28	6,113,381.16
其中：子公司支付給少數股東的股利、利潤	Including: cash paid for distribution of dividends or profits by subsidiaries to minority owners			
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		107,222,376.86	86,113,381.16
籌資活動產生的現金流量淨額	Net cash flows from financing activities		3,389,423.14	-6,113,381.16
四、 匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents		4,816.27	56.40
五、 現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		17,745,730.23	-33,338,319.25
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		301,159,590.59	275,779,836.62
六、 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		318,905,320.82	242,441,517.37

母公司現金流量表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年1-6月

CASH FLOW STATEMENT OF THE PARENT COMPANY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS
CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		59,031,598.46	97,729,119.83
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities		24,221,740.18	19,183,934.81
經營活動現金流入小計	Subtotal of cash inflows from operating activities		83,253,338.64	116,913,054.64
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		50,897,314.45	81,137,510.53
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		15,313,374.44	15,192,702.66
支付各項稅費	Cash payments for taxes and rates		2,480,431.95	3,042,788.07
支付其他與經營活動有關的現金	Other cash payments related to operating activities		11,341,338.47	12,886,223.83
經營活動現金流出小計	Subtotal of cash outflows from operating activities		80,032,459.31	112,259,225.09
經營活動產生的現金流量淨額	Net cash flows from operating activities		3,220,879.33	4,653,829.55

母公司現金流量表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

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

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
二、投資活動產生的現金流量：	II. Cash flows from investing activities:			
收回投資收到的現金	Cash received from return of investments			
取得投資收益收到的現金	Cash received from return on investments			
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from disposals of fixed assets, intangible assets and other long-term assets		3,878,820.51	
處置子公司及其他營業單位收到的現金淨額	Net cash received from disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		3,878,820.51	
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for acquiring fixed assets, intangible assets and other long-term assets		3,958,184.09	42,568.75
投資支付的現金	Cash paid for acquiring investments			
取得子公司及其他營業單位支付的現金淨額	Net cash paid for acquiring subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities		5,000,000.00	
投資活動現金流出小計	Subtotal of cash outflows from investing activities		8,958,184.09	42,568.75
投資活動產生的現金流量淨額	Net cash flows from investing activities		-5,079,363.58	-42,568.75

母公司現金流量表 — 未經審計(續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

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

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目	Items	註釋號 Note	本期數 Current period	上年同期數 Prior period
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash received from investment by others			
取得借款收到的現金	Cash received from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash repayments of borrowings		147,202.58	
分配股利、利潤或償付利息支付的現金	Cash paid for distribution of dividends or profits and for interest expenses		58,695.17	54,818.63
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		205,897.75	54,818.63
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-205,897.75	-54,818.63
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents		-2,150.09	
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-2,066,532.09	4,556,442.17
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		145,121,704.07	148,800,552.31
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		143,055,171.98	153,356,994.48

合併股東權益變動表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年1-6月

CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY — UNAUDITED

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED
for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

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

合併股東權益變動表 — 未經審計(續)

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

編製單位：成都普天電纜股份有限公司

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED

2016年1-6月

for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目 Items	上年同期數 Prior period													
	歸屬於母公司股東權益 Shareholders' equity attributable to parent company													
	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk reserve	未分配利潤 Undistributed profit	其他 Others	少數股東權益 Non-controlling interest	股東權益合計 Total shareholders' equity
股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others											
一、上年年末餘額 I. Balance at the end of prior year	400,000,000.00				651,355,565.01		3,116,211.94		8,726,923.61		-95,442,673.91		353,161,041.77	1,300,917,068.42
加：會計政策變更 Add: cumulative changes of accounting policies														
前期差錯更正 Error correction of prior period														
同一控制下企業合併 Business combination under common control														
其他 Others														
二、本年年初餘額 II. Balance at the beginning of current year	400,000,000.00				651,355,565.01		3,116,211.94		8,726,923.61		-95,442,673.91		353,161,041.77	1,300,917,068.42
三、本期增減變動金額(減少以“-”號填列) III. Current period increase (decrease, expressed in negative figures)														
(一)綜合收益總額 ① Total comprehensive income							2,520,491.40				-13,221,741.67		-3,549,357.01	-14,270,607.28
(二)股東投入和減少資本 ① Capital contributed or withdrew by owners							2,520,491.40				-13,221,741.67		-3,549,357.01	-14,270,607.28
1. 股東投入資本 1. Capital contributed by owners														
2. 其他權益工具持有者投入資本 2. Capital contributed by holders of other equity instruments														
3. 股份支付計入股東權益的金額 3. Amount of share-based payment included in equity														
4. 其他 4. Others														
(三)利潤分配 ① Profit distribution														
1. 提取盈餘公積 1. Appropriation of surplus reserve														
2. 提取一般風險準備 2. Appropriation of general risk reserve														
3. 對股東的分配 3. Appropriation of profit to owners (shareholders)														
4. 其他 4. Others														
(四)股東權益內部結轉 ① Internal carry-over within equity														
1. 資本公積轉增資本(或股本) 1. Transfer of capital reserve to capital														
2. 盈餘公積轉增資本(或股本) 2. Transfer of surplus reserve to capital														
3. 盈餘公積彌補虧損 3. Surplus reserve to cover losses														
4. 其他 4. Others														
(五)專項儲備 ① Special reserve														
1. 本期提取 1. Appropriation of current period														
2. 本期使用 2. Application of current period														
(六)其他 ① Others														
四、本期末餘額 IV. Balance at the end of current period	400,000,000.00				651,355,565.01		5,636,703.34		8,726,923.61		-108,664,415.58		349,591,684.76	1,306,646,461.14

母公司股東權益變動表 — 未經審計

編製單位：成都普天電纜股份有限公司

2016年1-6月

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

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

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

母公司股東權益變動表 — 未經審計 (續)

編製單位：成都普天電纜股份有限公司

2016年1-6月

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

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE
COMPANY LIMITED

for the six months ended 30 June 2016

單位：人民幣元
Monetary unit: RMB Yuan

項目 Items	其他權益工具 Other equity instruments				上年同期數 Prior period		專項公積 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	股東權益合計 Total equity
	股本 Share capital	優先股 Preference shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: treasury shares				
一、上年年末餘額										
I. Balance at the end of prior year	400,000,000.00				648,129,544.28		3,116,211.94	8,726,923.61	-114,728,556.16	945,244,123.67
加：會計政策變更 Add: Cumulative changes of accounting policies										
前期差錯更正 Error correction of prior period										
其他 Others										
二、本年年初餘額										
II. Balance at the beginning of current year	400,000,000.00				648,129,544.28		3,116,211.94	8,726,923.61	-114,728,556.16	945,244,123.67
三、本期增減變動金額(減少以「-」號填列)										
III. Current period increase (decrease, expressed in negative figures)							2,520,491.40		-9,612,322.43	-7,091,831.03
(一) 綜合收益總額										
(i) Total comprehensive income							2,520,491.40		-9,612,322.43	-7,091,831.03
(二) 股東投入和減少資本										
(ii) Capital contributed or withdrew by owners										
1. 股東投入資本										
1. Capital contributed by owners										
2. 其他權益工具持有者投入資本										
2. Capital contributed by holders of other equity instruments										
3. 股份支付計入股東權益的金額										
3. Amount of share-based payment included in equity										
4. 其他										
4. Others										
(三) 利潤分配										
(iii) Profit distribution										
1. 提取盈餘公積										
1. Appropriation of surplus reserve										
2. 對股東的分配										
2. Appropriation of profit to owners (shareholders)										
3. 其他										
3. Others										
(四) 股東權益內部結轉										
(iv) Internal carry-over within equity										
1. 資本公積轉增資本(或股本)										
1. Transfer of capital reserve to capital										
2. 盈餘公積轉增資本(或股本)										
2. Transfer of surplus reserve to capital										
3. 盈餘公積彌補虧損										
3. Surplus reserve to cover losses										
4. 其他										
4. Others										
(五) 專項儲備										
(v) Special reserve										
1. 本期提取										
1. Appropriation of current period										
2. 本期使用										
2. Application of current period										
(六) 其他										
(vi) Others										
四、本期末餘額										
IV. Balance at the end of current period	400,000,000.00				648,129,544.28		5,636,703.34	8,726,923.61	-124,340,878.59	938,152,292.64

財務報表附註

2016年1-6月

金額單位：人民幣元

一、公司基本情況

成都普天電纜股份有限公司(以下簡稱公司或本公司)系經國務院有關部門批准，由原中國郵電工業總公司(現為中國普天信息產業集團公司)直屬國營郵電部成都電纜廠改組並作為獨立發起人發起設立，於1994年10月1日在成都市工商行政管理局登記註冊，總部位於四川省成都市。公司現持有註冊號為510100400020197的企業法人營業執照，註冊資本40,000.00萬元，其中：中國普天信息產業股份有限公司出資24,000.00萬元，持股比例為60%；香港上市普通股(H股)股東出資16,000.00萬元，持股比例為40%。股份總數400,000,000.00股(每股面值1元)。公司股票已於1994年12月13日在香港聯合交易所掛牌交易。

本公司屬製造行業。經營範圍：電線電纜、光纖光纜、線纜專用材料、輻照加工、電纜附件、專用設備、器材和各類信息產業產品(國家限制、禁止類除外)的器件及設備的技術的研發、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。

本財務報表業經公司二零一六年八月二十六日第八屆第八次董事會批准對外報出。

NOTES TO FINANCIAL STATEMENTS

For the six months ended 30 June 2016

Monetary unit: RMB Yuan

I. Company profile

Chengdu PUTIAN Telecommunications Cable Company Limited (the "Company") was incorporated and registered with the Chengdu Administration Bureau of Industry and Commerce on 1 October 1994 after its restructuring from Chengdu Cable Plant of the Posts and Telecommunications Ministry of China (now known as "China PUTIAN Corporation"), as independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province, and holds the Business License of Enterprise Legal Person numbered 510100400020197. The registered capital of the Company is RMB400,000,000 of which: equity interest of China Potevio Company Limited amounts to RMB240,000,000, representing 60% of the total shares; equity interest of public holders of ordinary shares (H Shares) listed in Hong Kong amounts to RMB160,000,000, representing 40% of the total shares. There are a total of 400,000,000.00 shares in issue with the nominal value of RMB1 each. The shares have been listed in Hong Kong Stock Exchange since 13 December 1994.

The Company belongs to the manufacturing industry. Business scope: 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.

These financial statements have been deliberated and approved by the 8th meeting of the 8th session of the Board of Directors on 26 August 2016.

一、公司基本情況(續)

本公司將普天法爾勝光通信有限公司、成都中菱無線通信電纜有限公司、成都中住光纖有限公司、江蘇法爾勝光子有限公司、江蘇法爾勝光通有限公司、侯馬普天法爾勝光纜有限公司、成都電纜雙流熱縮製品廠和重慶普泰峰鋁業有限公司等八家子公司納入本期合併財務報表範圍，情況詳見本財務報表附註合併範圍的變更和在其他主體中的權益之說明。

二、財務報表的編製基礎

(一) 編製基礎

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

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

(二) 持續經營能力評價

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

I. Company profile (Continued)

The Company has brought 8 subsidiaries including Putian Fasten Cable Telecommunication Co., Ltd., Chengdu Zhongling Radio Communications Co., Ltd., Chengdu SEI Optical Fiber Co., Ltd., Jiangsu Fasten Photonics Co., Ltd., Jiangsu Fasten Optical Cable Co., Ltd., Houma Potevio Fasten Cable Communications Co., Ltd., Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant and Chongqing Putaifeng Aluminium Co., Ltd. into the consolidated scope. Please refer to notes to changes in the consolidated scope and interest in other entities for details.

II. Preparation basis of the financial statements

(I) Preparation basis

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

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

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

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

三、重要會計政策及會計估計

重要提示：

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

(一) 遵循企業會計準則的聲明

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

(二) 會計期間

會計年度自公歷1月1日起至12月31日止。

(三) 營業周期

公司經營業務的營業周期較短，以12個月作為資產和負債的流動性劃分標準。

(四) 記賬本位幣

採用人民幣為記賬本位幣。

III. Significant accounting policies and estimates

Important note:

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

(I) Statement of compliance

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

(II) Accounting period

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

(III) Operating cycle

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

(IV) Functional currency

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

三、重要會計政策及會計估計(續)

(五) 同一控制下和非同一控制下企業合併的會計處理方法

1. 同一控制下企業合併的會計處理方法

公司在企業合併中取得的資產和負債，按照合併日被合併方在最終控制方合併財務報表中的賬面價值計量。公司按照被合併方所有者權益在最終控制方合併財務報表中的賬面價值份額與支付的合併對價賬面價值或發行股份面值總額的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

2. 非同一控制下企業合併的會計處理方法

公司在購買日對合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽；如果合併成本小於合併中取得的被購買方可辨認淨資產公允價值份額，首先對取得的被購買方各項可辨認資產、負債及或有負債的公允價值以及合併成本的計量進行復核，經復核後合併成本仍小於合併中取得的被購買方可辨認淨資產公允價值份額的，其差額計入當期損益。

(六) 合併財務報表的編製方法

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

III. Significant accounting policies and estimates (Continued)

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

1. Accounting treatment of business combination under common control

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

2. Accounting treatment of business combination not under common control

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

(VI) Compilation method of consolidated financial statements

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

三、重要會計政策及會計估計(續)

(七) 合營安排分類及共同經營會計處理方法

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

(八) 現金及現金等價物的確定標準

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

III. Significant accounting policies and estimates (Continued)

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

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

(VIII) Recognition criteria of cash and cash equivalents

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

三、重要會計政策及會計估計(續)

(九) 外幣業務

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

(十) 金融工具

1. 金融資產和金融負債的分類

金融資產在初始確認時劃分為以下四類：以公允價值計量且其變動計入當期損益的金融資產(包括交易性金融資產和在初始確認時指定為以公允價值計量且其變動計入當期損益的金融資產)、持有至到期投資、貸款和應收款項、可供出售金融資產。

金融負債在初始確認時劃分為以下兩類：以公允價值計量且其變動計入當期損益的金融負債(包括交易性金融負債和在初始確認時指定為以公允價值計量且其變動計入當期損益的金融負債)、其他金融負債。

III. Significant accounting policies and estimates (Continued)

(IX) Foreign currency translation

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

(X) Financial instruments

1. Classification of financial assets and financial liabilities

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件

公司成為金融工具合同的一方時，確認一項金融資產或金融負債。初始確認金融資產或金融負債時，按照公允價值計量；對於以公允價值計量且其變動計入當期損益的金融資產和金融負債，相關交易費用直接計入當期損益；對於其他類別的金融資產或金融負債，相關交易費用計入初始確認金額。

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

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

當收取某項金融資產現金流量的合同權利已終止或該金融資產所有權上幾乎所有的風險和報酬已轉移時，終止確認該金融資產；當金融負債的現時義務全部或部分解除時，相應終止確認該金融負債或其一部分。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

3. 金融資產轉移的確認依據和計量方法

公司已將金融資產所有權上幾乎所有的風險和報酬轉移給了轉入方的，終止確認該金融資產；保留了金融資產所有權上幾乎所有的風險和報酬的，繼續確認所轉移的金融資產，並將收到的對價確認為一項金融負債。公司既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬的，分別下列情況處理：(1)放棄了對該金融資產控制的，終止確認該金融資產；(2)未放棄對該金融資產控制的，按照繼續涉入所轉移金融資產的程度確認有關金融資產，並相應確認有關負債。

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

3. Recognition criteria and measurement method of financial assets transfer

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

4. 金融資產和金融負債的公允價值確定方法

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

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

4. Fair value determination method of financial assets and liabilities

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融資產的減值測試和減值準備計提方法

- (1) 資產負債表日對以公允價值計量且其變動計入當期損益的金融資產以外的金融資產的賬面價值進行檢查，如有客觀證據表明該金融資產發生減值的，計提減值準備。
- (2) 對於持有至到期投資、貸款和應收款，先將單項金額重大的金融資產區分開來，單獨進行減值測試；對單項金額不重大的金融資產，可以單獨進行減值測試，或包括在具有類似信用風險特徵的金融資產組合中進行減值測試；單獨測試未發生減值的金融資產(包括單項金額重大和不重大的金融資產)，包括在具有類似信用風險特徵的金融資產組合中再進行減值測試。測試結果表明其發生了減值的，根據其賬面價值高於預計未來現金流量現值的差額確認減值損失。

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融資產的減值測試和減值準備計提方法(續)

(3) 可供出售金融資產

1) 表明可供出售債務工具投資發生減值的客觀證據包括：

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

(3) Available-for-sale financial assets

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融資產的減值測試和減值準備計提方法(續)

(3) 可供出售金融資產(續)

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

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

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

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

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

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融資產的減值測試和減值準備計提方法(續)

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

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

III. Significant accounting policies and estimates (Continued)

(X) Financial instruments (Continued)

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

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

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

三、重要會計政策及會計估計(續)

(十一)應收款項

1. 單項金額重大並單項計提壞賬準備的應收款項

單項金額重大的判斷依據或金額標準	應收款項賬面餘額在500.00萬元以上的款項
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單項金額重大並單項計提壞賬準備的計提方法	對於單項金額重大的應收款項，單獨進行減值測試。有客觀證據表明其發生了減值，根據其未來現金流量現值低於其賬面價值的差額，計提壞賬準備。經過單獨測試未發生減值的，以賬齡為類似風險特徵，根據以前年度與之相同或者相似的按照賬齡劃分的信用風險組合的歷史損失率為基礎，結合現時情況確定計提方法。
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III. Significant accounting policies and estimates (Continued)

(XI) Receivables

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

Judgment basis or amount criteria of individually significant amount	Receivables amounting to more than 5 million yuan (including 5 million yuan)
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Provision method for receivables of individually significant amount and with provision made on an individual basis	An impairment test is made on an individual basis on financial assets of individually significant amount. If there is objective evidence which indicates that receivables may be impaired, the carrying amount of the said financial asset is written down to the current value of the predicted future cash flow. If the financial asset is not impaired in the test, bad debt provision is provided using the following aging analysis, taking into account the credit characteristic of receivables analysed by age, actual bad debts experience of identical or similar receivable portfolios in previous years and the current status.
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三、重要會計政策及會計估計(續)

(十一)應收款項(續)

2. 按信用風險特徵組合計提壞賬準備的應收款項

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

賬齡組合 賬齡分析法

- (2) 賬齡分析法

III. Significant accounting policies and estimates (Continued)

(XI) Receivables (Continued)

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

- (1) Specific portfolios and provision method

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

Portfolio grouped with age Age analysis method

- (2) Age analysis method

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

三、重要會計政策及會計估計(續)

(十一)應收款項(續)

3. 單項金額不重大但單項計提壞賬準備的應收款項

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

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

對應收票據、應收利息、長期應收款等其他應收款項，根據其未來現金流量現值低於其賬面價值的差額計提壞賬準備。

III. Significant accounting policies and estimates (Continued)

(XI) Receivables (Continued)

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

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

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

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

三、重要會計政策及會計估計(續)

(十二) 存貨

1. 存貨的分類

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

2. 發出存貨的計價方法

存貨中原材料、自制半成品、庫存商品、周轉材料按計劃成本進行日常核算，期末按照規定計算並結轉成本差異，將計劃成本調整為實際成本。受托加工材料、委託加工物資按實際成本計價，發出時按月末一次加權平均法進行核算。

3. 存貨可變現淨值的確定依據

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

III. Significant accounting policies and estimates (Continued)

(XII) Inventories

1. Classification of inventories

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

2. Accounting method for dispatching inventories

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

3. Basis for determining net realizable value

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

三、重要會計政策及會計估計(續)

(十二)存貨(續)

4. **存貨的盤存制度**
存貨的盤存制度為永續盤存制。
5. **低值易耗品和包裝物的攤銷方法**
 - (1) **低值易耗品**
按照使用一次轉銷法進行攤銷。
 - (2) **包裝物**
按照使用一次轉銷法進行攤銷。

(十三)劃分為持有待售的資產

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

III. Significant accounting policies and estimates (Continued)

(XII) Inventories (Continued)

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

(XIII) Assets classified as held-for-sale

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資

1. 共同控制、重要影響的判斷

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

2. 投資成本的確定

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

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments

1. Judgment of joint control and significant influence

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

2. Determination of investment cost

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資(續)

2. 投資成本的確定(續)

(1) (續)

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

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

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

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

(1) (Continued)

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

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

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資(續)

2. 投資成本的確定(續)

(2) (續)

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

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

(2) (Continued)

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資(續)

2. 投資成本的確定(續)

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

3. 後續計量及損益確認方法

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

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

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

3. Subsequent measurement and recognition method of gain or loss

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法

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

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

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

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments (Continued)

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

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

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

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)
- (2) 合併財務報表(續)

- 1) (續)

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

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments (Continued)

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

- (2) Consolidated financial statements (Continued)

- 1) (Continued)

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

三、重要會計政策及會計估計(續)

(十四) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

(2) 合併財務報表(續)

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

將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理。但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

(十五) 投資性房地產

1. 投資性房地產包括：出租的建築物。
2. 本公司投資性房地產按照成本進行初始計量，採用成本模式進行後續計量，並採用與固定資產和無形資產相同的方法計提折舊或進行攤銷。

III. Significant accounting policies and estimates (Continued)

(XIV) Long-term equity investments (Continued)

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

(2) Consolidated financial statements (Continued)

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

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

(XV) Investment property

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

三、重要會計政策及會計估計(續)

(十六) 固定資產

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

III. Significant accounting policies and estimates (Continued)

(XVI) Fixed assets

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

類別	折舊方法	折舊年限(年)	殘值率(%)	年折舊率(%)
Categories	Depreciation method	Useful life (years)	Estimated residual value proportion (%)	Annual depreciation rate (%)
房屋及建築物	年限平均法	15-30	3	3.23-6.47
Buildings and structures	Straight-line			
機器設備	年限平均法	5-18	3	5.39-19.4
Machinery	Straight-line			
運輸設備	年限平均法	6	3	16.17
Transport facilities	Straight-line			
其他設備	年限平均法	4-15	3	6.47-24.25
Other equipment	Straight-line			

三、重要會計政策及會計估計(續)

(十六) 固定資產(續)

3. 融資租入固定資產的認定依據、計價方法和折舊方法

符合下列一項或數項標準的，認定為融資租賃：(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將會行使這種選擇權；(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通常佔租賃資產使用壽命的75%以上(含75%)；(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90%以上(含90%)；出租人在租賃開始日的最低租賃收款額現值，幾乎相當於租賃開始日租賃資產公允價值90%以上(含90%)；(5)租賃資產性質特殊，如果不作較大改造，只有承租人才能使用。

融資租入的固定資產，按租賃開始日租賃資產的公允價值與最低租賃付款額的現值中較低者入賬，按自有固定資產的折舊政策計提折舊。

III. Significant accounting policies and estimates (Continued)

(XVI) Fixed assets (Continued)

3. Recognition and pricing principles and depreciation method of fixed assets rented-in under finance lease

Finance lease is determined when one or a combination of the following conditions are satisfied: (1) the ownership has been transferred to the lessee when the leasing term is due; (2) the lessee has the option to purchase the leasing asset at a price that is much lower than its fair value, so it can be reasonably determined that the lessee will take the option at the very beginning of the lease; (3) the leasing term accounts for most time of the useful life (ordinarily accounting for 75% or higher) even if the ownership does not transfer to the lessee; (4) the present value of the minimum amount of rent that the lessee has to pay at the first day of the lease amounts to 90% or higher of its fair value at the same date; or the present value of the minimum amount of rent that the lessor collects at the first day of the lease amounts to 90% or higher of its fair value at the same date; and/or (5) the leased assets are of such a specialized nature that only the lessee can use them without major modifications.

Fixed assets rented-in under finance lease are recorded at the lower of fair value and the present value of the minimum lease payment at the inception of the lease, and are depreciated following the depreciation policy for self-owned fixed assets.

三、重要會計政策及會計估計(續)

(十七)在建工程

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

(十八)借款費用

1. 借款費用資本化的確認原則

公司發生的借款費用，可直接歸屬於符合資本化條件的資產的購建或者生產的，予以資本化，計入相關資產成本；其他借款費用，在發生時確認為費用，計入當期損益。

III. Significant accounting policies and estimates (Continued)

(XVII) Construction in progress

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

(XVIII) Borrowing costs

1. Recognition principle of borrowing costs capitalization

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

三、重要會計政策及會計估計(續)

(十八) 借款費用(續)

2. 借款費用資本化期間

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

III. Significant accounting policies and estimates (Continued)

(XVIII) Borrowing costs (Continued)

2. Borrowing costs capitalization period

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

三、重要會計政策及會計估計(續)

(十八)借款費用(續)

3. 借款費用資本化率以及資本化金額

為購建或者生產符合資本化條件的資產而借入專門借款的，以專門借款當期實際發生的利息費用(包括按照實際利率法確定的折價或溢價的攤銷)，減去將尚未動用的借款資金存入銀行取得的利息收入或進行暫時性投資取得的投資收益後的金額，確定應予資本化的利息金額；為購建或者生產符合資本化條件的資產佔用了一般借款的，根據累計資產支出超過專門借款的資產支出加權平均數乘以佔用一般借款的資本化率，計算確定一般借款應予資本化的利息金額。

III. Significant accounting policies and estimates (Continued)

(XVIII) Borrowing costs (Continued)

3. Capitalization rate and capitalized amount of borrowing costs

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

三、重要會計政策及會計估計(續)

(十九)無形資產

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

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

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

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

III. Significant accounting policies and estimates (Continued)

(XIX) Intangible assets

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

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

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

三、重要會計政策及會計估計(續)

(十九)無形資產(續)

3. 內部研究開發項目研究階段的支出，於發生時計入當期損益。內部研究開發項目開發階段的支出，同時滿足下列條件的，確認為無形資產：
(1)完成該無形資產以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。

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

III. Significant accounting policies and estimates (Continued)

(XIX) Intangible assets (Continued)

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

Criteria for distinguishing the research phase from the development phase of an internal project to create an intangible asset: research stage involves activities carried out for planned investigation and search of new technology and knowledge, which has the characteristics of planning and exploration; before commercial production or other uses, the application of new technologies and new knowledge obtained from the research phase to develop new or improved plant and equipment and produce new or improved materials and products is regarded as development phase, which has the characteristics of pin-pointing and high probability of concluding results.

三、重要會計政策及會計估計(續)

(二十) 部分長期資產減值

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

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

(二十一) 長期待攤費用

長期待攤費用核算已經支出，攤銷期限在1年以上(不含1年)的各項費用。長期待攤費用按實際發生額入賬，在受益期或規定的期限內分期平均攤銷。如果長期待攤的費用項目不能使以後會計期間受益則將尚未攤銷的該項目的攤餘價值全部轉入當期損益。

III. Significant accounting policies and estimates (Continued)

(XX) Impairment of part of non-current assets

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

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

(XXI) Long-term prepayments

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

三、重要會計政策及會計估計(續)

(二十二) 職工薪酬

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

III. Significant accounting policies and estimates (Continued)

(XXII) Employee benefits

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

三、重要會計政策及會計估計(續)

(二十一) 職工薪酬(續)

3. 離職後福利的會計處理方法(續)

(2) (續)

2) 設定受益計劃存在資產的，將設定受益計劃義務現值減去設定受益計劃資產公允價值所形成的赤字或盈餘確認為一項設定受益計劃淨負債或淨資產。設定受益計劃存在盈餘的，以設定受益計劃的盈餘和資產上限兩項的孰低者計量設定受益計劃淨資產；

3) 期末，將設定受益計劃產生的職工薪酬成本確認為服務成本、設定受益計劃淨負債或淨資產的利息淨額以及重新計量設定受益計劃淨負債或淨資產所產生的變動等三部分，其中服務成本和設定受益計劃淨負債或淨資產的利息淨額計入當期損益或相關資產成本，重新計量設定受益計劃淨負債或淨資產所產生的變動計入其他綜合收益，並且在後續會計期間不允許轉回至損益，但可以在權益範圍內轉移這些在其他綜合收益確認的金額。

III. Significant accounting policies and estimates (Continued)

(XXII) Employee benefits (Continued)

3. Post-employment benefits (Continued)

(2) Accounting (Continued)

2) When a defined benefit plan has assets, the Company recognizes the deficit or surplus by deducting the present value of the defined benefit plan obligation from the fair value of defined benefit plan assets as a net defined benefit plan liability or net defined benefit plan asset. When a defined benefit plan has a surplus, the Company measures the net defined benefit plan asset at the lower of the surplus in the defined benefit plan and the asset ceiling;

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

三、重要會計政策及會計估計(續)

(十二) 職工薪酬(續)

4. 辭退福利的會計處理方法

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

5. 其他長期職工福利的會計處理方法

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

III. Significant accounting policies and estimates (Continued)

(XXII) Employee benefits (Continued)

4. Termination benefits

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

5. Other long-term employee benefits

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

三、重要會計政策及會計估計(續)

(二十三) 收入

1. 收入確認原則

(1) 銷售商品

銷售商品收入在同時滿足下列條件時予以確認：1) 將商品所有權上的主要風險和報酬轉移給購貨方；2) 公司不再保留通常與所有權相聯繫的繼續管理權，也不再對已售出的商品實施有效控制；3) 收入的金額能夠可靠地計量；4) 相關的經濟利益很可能流入；5) 相關的已發生或將發生的成本能夠可靠地計量。

(2) 提供勞務

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

III. Significant accounting policies and estimates (Continued)

(XXIII) Revenue

1. Revenue recognition principles

(1) Sale of goods

Revenue from sale of goods is recognized if, and only if, the following conditions are all satisfied: 1) significant risks and rewards of ownership of the goods is transferred to the buyer; 2) the Company retains neither continuing managerial involvement of ownership nor effective control over the goods sold; 3) the amount of revenue can be measured reliably; 4) it is probable that the economic benefits of the transaction will flow to the Company; and 5) the costs of the transaction incurred and to be incurred can be measured reliably.

(2) Rendering of services

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

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

1. 收入確認原則(續)

(3) 讓渡資產使用權

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

2. 收入確認的具體方法

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

III. Significant accounting policies and estimates (Continued)

(XXIII) Revenue (Continued)

1. Revenue recognition principles (Continued)

(3) Revenue arising from use by others of assets

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

2. Revenue recognition method adopted by the Company

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

三、重要會計政策及會計估計(續)

(二十四) 政府補助

1. **與資產相關的政府補助判斷依據及會計處理方法**

公司取得的、用於購建或以其他方式形成長期資產的政府補助劃分為與資產相關的政府補助。與資產相關的政府補助，確認為遞延收益，並在相關資產使用壽命內平均分配，計入當期損益。但是，按照名義金額計量的政府補助，直接計入當期損益。

2. **與收益相關的政府補助判斷依據及會計處理方法**

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

III. Significant accounting policies and estimates (Continued)

(XXI) Government grants

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

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

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

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

三、重要會計政策及會計估計(續)

(二十五) 遞延所得稅資產、遞延所得稅負債

1. 根據資產、負債的賬面價值與其計稅基礎之間的差額(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，該計稅基礎與其賬面數之間的差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產或遞延所得稅負債。
2. 確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。
3. 資產負債表日，對遞延所得稅資產的賬面價值進行復核，如果未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的利益，則減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，轉回減記的金額。
4. 公司當期所得稅和遞延所得稅作為所得稅費用或收益計入當期損益，但不包括下列情況產生的所得稅：(1)企業合併；(2)直接在所有者權益中確認的交易或者事項。

III. Significant accounting policies and estimates (Continued)

(XXV) Deferred tax assets/Deferred tax liabilities

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

三、重要會計政策及會計估計(續)

(二十六) 租賃

1. 經營租賃的會計處理方法

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

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

2. 融資租賃的會計處理方法

公司為承租人時，在租賃期開始日，公司以租賃開始日租賃資產公允價值與最低租賃付款額現值中兩者較低者作為租入資產的入賬價值，將最低租賃付款額作為長期應付款的入賬價值，其差額為未確認融資費用，發生的初始直接費用，計入租賃資產價值。在租賃期各個期間，採用實際利率法計算確認當期的融資費用。

公司為出租人時，在租賃期開始日，公司以租賃開始日最低租賃收款額與初始直接費用之和作為應收融資租賃款的入賬價值，同時記錄未擔保餘值；將最低租賃收款額、初始直接費用及未擔保餘值之和與其現值之和的差額確認為未實現融資收益。在租賃期各個期間，採用實際利率法計算確認當期的融資收入。

III. Significant accounting policies and estimates (Continued)

(XXVI) Leases

1. Accounting for operating leases

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

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

2. Accounting for finance leases

When the Company is the lessee, at the commencement of the lease term, lessees recognize finance leases as assets and liabilities in their balance sheets at amounts equal to the lower of fair value of the leased property and the present value of the minimum lease payments, each determined at the inception of the lease, and recognize the minimum lease payments as the entering value of long-term payable, and treat the difference of the two as unrecognized finance expense. Any initial direct costs of the lessee are added to the amount recognized as an asset. The effective interest method is used to recognize finance expense of the period during the lease term.

When the Company is the lessor, at the commencement of the lease, lessor recognizes the aggregate of minimum lease receipts and initial direct costs, each determined at the inception of the lease, as the entering value of finance lease receivables, and recognize the unguaranteed residual value at the same time. The difference between the aggregate of the minimum lease receipts, the initial direct costs and the unguaranteed residual value, and the sum of their present values is recognized as unrealized finance income. The effective interest method is used to recognize finance income of the period during the lease term.

四、稅項

(一) 主要稅種及稅率

IV. Taxes

(I) Main taxes and tax rates

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

四、稅項(續)

(一) 主要稅種及稅率(續)

不同稅率的納稅主體企業所得稅稅率說明

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate
本公司 The Company	15%
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	15%
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	15%
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	15%
江蘇法爾勝光子有限公司 Jiangsu Fasten Photonics Co., Ltd.	15%
除上述以外的其他納稅主體 Taxpayers other than the above-mentioned	25%

(二) 稅收優惠

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

根據四川省高新技術企業認定管理小組文件川高企認[2014]6號文，本公司子公司成都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(二零一四年至二零一六年)。

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[2015]14號文件，本公司子公司江蘇法爾勝光子有限公司被認定為江蘇省2015年第二批高新技術企業，享受高新技術企業15%的所得稅優惠稅率，有效期三年(二零一五年至二零一七年)。

IV. Taxes (Continued)

(I) Main taxes and tax rates (Continued)

Different enterprise income tax rates applicable to different taxpayers:

(II) Tax preferential policies

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

Pursuant to the document of High-tech Enterprises Recognition Committee of Sichuan Province (Chuangaoqiren [2014] No.6), the Company's subsidiaries, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, Chengdu SEI Optical Fiber Co., Ltd. and Chengdu Zhongling Radio Communications Co., Ltd. were recognised as high-tech enterprises and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2014 to 2016.

According to Sugaoqixie [2015] No.14 issued by the High-tech Enterprises Recognition and Management Coordination Group of Jiangsu Province, the Company's subsidiary, Jiangsu Fasten Photonics Co., Ltd., was recognised as the second batch of high-tech enterprises in 2015 in Jiangsu Province and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2015 to 2017.

五、合併財務報表項目註釋

(一) 合併資產負債表項目註釋

1. 貨幣資金

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
庫存現金	Cash on hand	470,189.85	1,293,988.67
銀行存款	Cash in bank	324,512,065.64	306,497,968.23
其他貨幣資金	Other cash and bank balances	27,708,867.90	28,672,685.08
合計	Total	352,691,123.39	336,464,641.98

(2) 其他說明

期末，其他貨幣資金中信用證保證金和票據保證金餘額27,695,040.08元，銀行存款中包含定期存款餘額6,090,762.49元用於質押，上述為使用受限的貨幣資金。

V. Notes to items of consolidated financial statements

(I) Notes to items of the consolidated balance sheet

1. Cash and bank balances

(1) Details

(2) Other remarks

As at 30 June 2016, the balance of letter of credit deposits and note guarantee deposits of other cash and bank balances was RMB27,695,040.08. There was RMB6,090,762.49 of time deposits used for pledging. Those cash and bank balances mentioned above were restricted.

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

2. 應收票據

(1) 明細情況

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

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

2. Notes receivable

(1) Details

項目	Items	期末數	
		賬面餘額 Book balance	Closing balance 壞賬準備 Provision for bad debts
		賬面價值 Carrying amount	
銀行承兌匯票	Bank acceptance	96,028,175.16	96,028,175.16
商業承兌匯票	Trade acceptance	695,204.39	695,204.39
合計	Total	<u>96,723,379.55</u>	<u>96,723,379.55</u>

項目	Items	期初數	
		賬面餘額 Book balance	Opening balance 壞賬準備 Provision for bad debts
		賬面價值 Carrying amount	
銀行承兌匯票	Bank acceptance	101,592,650.87	101,592,650.87
商業承兌匯票	Trade acceptance	192,566.92	192,566.92
合計	Total	<u>101,785,217.79</u>	<u>101,785,217.79</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

2. 應收票據(續)

- (2) 期末公司已背書或貼現且在資產負債表日尚未到期的應收票據情況

項目	Items	期末終止 確認金額	期末未終止 確認金額
		Closing balance derecognized	Closing balance not yet derecognized
銀行承兌匯票	Bank acceptance	145,224,810.72	
小計	Subtotal	145,224,810.72	

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

- (3) 期末公司因出票人未履約而將其轉應收賬款的票據情況

項目	Items	期末轉應收 賬款金額
		Closing balance transferred to accounts receivable
商業承兌匯票	Trade acceptance	3,060,450.40
小計	Subtotal	3,060,450.40

Due to the fact that the acceptor of bank acceptance is commercial bank, which is of a higher credit level, there is a rather low possibility of failure in recoverability when it is due. Based on this fact, the Company derecognized the endorsed or discounted bank acceptance. However, if any bank acceptance is not recoverable when it is due, the Company still holds joint liability on such acceptor, according to the China Commercial Instrument Law.

- (3) Notes receivable transferred to accounts receivable due to failure in repayment by issuers

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款

(1) 明細情況

1) 類別明細情況

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

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

3. Accounts receivable

(1) Details

1) Details of different categories of accounts receivable

種類	Categories	期末數				賬面價值
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	Proportion (%)	Amount	Proportion (%)	Carrying amount
單項金額重大並 單項計提 壞賬準備	Receivables of individually significant amount and with provision made on an individual basis	462,744,731.28	95.46	34,954,840.11	7.55	427,789,891.17
按信用風險 特徵組合計 提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	22,011,328.06	4.54	20,186,168.81	91.71	1,825,159.25
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis					
合計	Total	484,756,059.34	100.00	55,141,008.92	11.38	429,615,050.42

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(1) 明細情況(續)

1) 類別明細情況(續)

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

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

3. Accounts receivable (Continued)

(1) Details (Continued)

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

種類	Categories	期初數				賬面價值
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
Amount	Proportion (%)	Amount	Provision proportion (%)	Carrying amount		
單項金額重大 並單項計提 壞賬準備	Receivables of individually significant amount and with provision made on an individual basis	441,179,534.91	95.13	33,386,026.50	7.57	407,793,508.41
按信用風險 特徵組合計 提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	22,561,331.06	4.87	20,186,168.81	89.47	2,375,162.25
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis					
合計	Total	463,740,865.97	100.00	53,572,195.31	11.55	410,168,670.66

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(1) 明細情況(續)

- 2) 組合中，採用賬齡分析法計提壞賬準備的應收賬款

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

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

3. Accounts receivable (Continued)

(1) Details (Continued)

- 2) In portfolios, accounts receivable with provision made for bad debts using age analysis method

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	380,641,754.95		
1-2年	1-2 years	42,828,366.73	4,282,836.67	10.00
2-3年	2-3 years	11,193,098.28	3,357,929.48	30.00
3-5年	3-5 years	3,837,186.77	3,069,749.41	80.00
5年以上	Over 5 years	24,244,324.55	24,244,324.55	100.00
小計	Subtotal	<u>462,744,731.28</u>	<u>34,954,840.11</u>	<u>7.55</u>

賬齡	Ages	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	369,370,420.28		
1-2年	1-2 years	34,891,325.17	3,489,132.52	10.00
2-3年	2-3 years	8,869,088.80	2,660,726.64	30.00
3-5年	3-5 years	4,062,666.56	3,250,133.24	80.00
5年以上	Over 5 years	23,986,034.10	23,986,034.10	100.00
小計	Subtotal	<u>441,179,534.91</u>	<u>33,386,026.50</u>	<u>7.57</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(2) 賬齡分析

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	380,641,754.95		
1-2年	1-2 years	44,065,966.73	4,282,836.67	9.72
2-3年	2-3 years	11,193,098.28	3,357,929.48	30.00
3-5年	3-5 years	5,929,586.77	4,574,590.15	77.15
5年以上	Over 5 years	42,925,652.61	42,925,652.62	100.00
合計	Total	484,756,059.34	55,141,008.92	11.38

賬齡	Ages	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	369,370,420.28		
1-2年	1-2 years	34,891,325.17	3,489,132.52	10.00
2-3年	2-3 years	8,869,088.80	2,660,726.64	30.00
3-5年	3-5 years	7,942,669.56	4,754,973.99	59.87
5年以上	Over 5 years	42,667,362.16	42,667,362.16	100.00
合計	Total	463,740,865.97	53,572,195.31	11.55

以上應收賬款賬齡分析是以貨物交接時間或提供勞務時間為基礎。

本公司授予客戶的信貸期一般為1-12個月。逾期應收欠款由管理層定期審閱。

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

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

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

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

3. Accounts receivable (Continued)

(2) Age analysis

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(3) 本期計提、收回或轉回的壞賬準備情況

本期計提壞賬準備金額1,568,813.61元，本期無收回前期核銷的壞賬準備或預計未來現金流現值回升而轉回的壞賬準備金額。

(4) 應收賬款金額前5名情況

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

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

3. Accounts receivable (Continued)

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

Provision for bad debts made in current period totaled RMB1,568,813.61. There is no provision written off in previous period but recovered in the current period or provision reserved due to recover of present value of estimated future cash flows.

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

單位名稱	Debtors	賬面餘額	佔應收賬款 餘額的比例(%) Proportion to the total balance of accounts receivable (%)	壞賬準備 Provision for bad debts
中國普天信息產業股份有限公司	China Potevio Company Limited	93,383,171.02	19.26	
福建廣電網絡集團股份有限公司	Fujian Radio and Television Network Company Limited	38,760,387.59	8.00	
深圳市中興康訊電子有限公司	Shenzhen ZTE Kangxun Telecom Company Limited	28,287,865.84	5.84	229.98
山東廣電網絡有限公司	Shandong Radio and Television Network Company Limited	16,890,569.80	3.48	
廣西廣播電視網絡有限公司	Guangxi Radio and Television Network Company Limited	13,782,014.53	2.84	
小計	Subtotal	191,104,008.78	39.42	229.98

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

4. 預付款項

(1) 賬齡分析

賬齡	Ages	期末數 Closing balance			賬面價值 Carrying amount
		賬面餘額 Book balance	比例(%) Proportion (%)	壞賬準備 Provision for bad debts	
1年以內	Within 1 year	19,874,750.40	99.43		19,874,750.40
1-2年	1-2 years				
2-3年	2-3 years	7,700.00	0.04		7,700.00
3年以上	Over 3 years	105,256.32	0.53		105,256.32
合計	Total	<u>19,987,706.72</u>	<u>100.00</u>		<u>19,987,706.72</u>

賬齡	Ages	期初數 Opening balance			賬面價值 Carrying amount
		賬面餘額 Book balance	比例(%) Proportion (%)	壞賬準備 Provision for bad debts	
1年以內	Within 1 year	15,386,713.45	98.60		15,386,713.45
1-2年	1-2 years	79,653.98	0.51		79,653.98
2-3年	2-3 years	33,866.82	0.22		33,866.82
3年以上	Over 3 years	104,956.32	0.67		104,956.32
合計	Total	<u>15,605,190.57</u>	<u>100.00</u>		<u>15,605,190.57</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

4. 預付款項(續)

(2) 預付款項金額前5名情況

單位名稱	Debtors	賬面餘額 Book balance	佔預付款項 餘額的比例(%) Proportion to the total balance of advances paid (%)
中電投重慶鋁業國際貿易 有限公司	State Power Investment Aluminium International Trade Co., Ltd.	5,962,600.00	29.83
岳陽鑫特熱能工程技術 有限公司	Yueyang Xinte Thermal Energy Engineering Technology Co. Ltd.	2,613,000.00	13.07
重慶德迅鋁業有限公司	Chongqing Dexun Aluminium Co., Ltd.	2,067,000.00	10.34
江蘇省電力公司江陰市 供電局	State Grid Jiangsu Electric Power Company Jiangyin City Power Supply Bureau	1,955,032.83	9.78
法爾勝集團進出口有限公司	Fasten Group Import & Export Co., Ltd.	1,120,000.00	5.61
小計	Subtotal	<u>13,717,632.83</u>	<u>68.63</u>

5. 應收利息

5. Interest receivable

項目	Items	期末數 Closing balance	期初數 Opening balance
資金拆借利息	Call loans interest	<u>1,800,000.00</u>	
合計	Total	<u>1,800,000.00</u>	

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款

(1) 明細情況

1) 類別明細情況

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

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

6. Other receivables

(1) Details

1) Details on categories

種類	Categories	期末數				賬面價值
		Closing balance				
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	
		Amount	Proportion (%)	Amount	Provision proportion (%)	Carrying amount
按信用風險 特徵組合計提 壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	135,005,142.46	97.18	26,458,933.17	19.60	108,546,209.29
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	2.82	3,913,573.65	100.00	
合計	Total	138,918,716.11	100.00	30,372,506.82	21.86	108,546,209.29

種類	Categories	期初數				賬面價值
		Opening balance				
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	
		Amount	Proportion (%)	Amount	Provision proportion (%)	Carrying amount
按信用風險 特徵組合計 提壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	120,071,869.33	96.84	26,356,941.47	21.95	93,714,927.86
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	3.16	3,913,573.65	100.00	
合計	Total	123,985,442.98	100.00	30,270,515.12	24.41	93,714,927.86

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)

(1) 明細情況(續)

- 2) 組合中，採用賬齡分析法計提壞賬準備的其他應收款

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

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

6. Other receivables (Continued)

(1) Details (Continued)

- 2) In portfolios, other receivables with provision made for bad debts using age analysis method

賬齡	Ages	期末數		
		Closing balance		
		賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)
1年以內	Within 1 year	105,380,978.08		
1-2年	1-2 years	754,118.81	75,411.89	10.00
2-3年	2-3 years	1,182,461.72	354,738.51	30.00
3-5年	3-5 years	8,294,005.37	6,635,204.29	80.00
5年以上	Over 5 years	19,393,578.48	19,393,578.48	100.00
小計	Subtotal	135,005,142.46	26,458,933.17	19.60

賬齡	Ages	期初數		
		Opening balance		
		賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)
1年以內	Within 1 year	90,469,125.83		
1-2年	1-2 years	713,432.29	71,343.23	10.00
2-3年	2-3 years	1,330,950.87	399,285.26	30.00
3-5年	3-5 years	8,360,236.80	6,688,189.44	80.00
5年以上	Over 5 years	19,198,123.54	19,198,123.54	100.00
小計	Subtotal	120,071,869.33	26,356,941.47	21.95

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)

(2) 本期計提、收回或轉回的壞賬準備情況

本期計提壞賬準備金額101,991.70元，本期無收回前期核銷的壞賬準備或預計未來現金流現值回升而轉回的壞賬準備金額。

(3) 其他應收款款項性質分類情況

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

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

6. Other receivables (Continued)

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

Provisions for bad debts made in current period totaled RMB101,991.70. There is no provision written off in previous period but recovered in the current period or provision reserved due to recover of present value of estimated future cash flows.

(3) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposit as security	16,537,352.97	15,877,056.60
拆借款	Call loans	80,000,000.00	80,000,000.00
應收暫付款	Temporary advance payment receivable	42,381,363.14	28,108,386.38
合計	Total	138,918,716.11	123,985,442.98

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)

(4) 其他應收款金額前5名情況

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

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

6. Other receivables (Continued)

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

單位名稱	Debtors	款項性質 Nature of receivables	賬面餘額 Book balance	賬齡 Age	佔其他應收款 餘額的比例(%) Proportion to the total balance of other receivables (%)	壞賬準備 Provision for bad debts
江蘇法爾勝泓昇集團有限公司	Jiangsu Fasten Hongsheng Group Co., Ltd.	拆借款 Call loans	70,000,000.00	1年以內 Within 1 year	50.39	
成都八達接插件有限公司	Chengdu Bada Connector Co., Ltd.	拆借款、應收暫付款 Call loans, Temporary advance payment receivable	16,630,078.79	1年以內 Within 1 year	11.97	
塔子山材料廠	Tazishan Materials Plant	應收暫付款 Temporary advance payment receivable	8,391,138.00	5年以上 Over 5 years	6.04	8,391,138.00
天韻科技(蘇州)有限公司	Tianyun Technology (Suzhou) Co., Ltd.	押金保證金 Deposit as security	4,786,324.75	5年以上 Over 5 years	3.45	4,786,324.75
中國普天信息產業股份有限公司	China Potevio Company Limited	保證金 Deposit as security	4,184,372.32	1年以內 Within 1 year	3.01	
小計	Subtotal		<u>103,991,913.86</u>		<u>74.86</u>	<u>13,177,462.75</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

7. 存貨

(1) 明細情況

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	跌價準備 Provision for write-down	賬面價值 Carrying amount
原材料	Raw materials	104,493,001.80	13,868,939.36	90,624,062.44
周轉材料(包裝物、 低值易耗品等)	Revolving materials (packages and low-value consumables)	2,549,849.56	2,549,849.56	
自制半成品及 在成品	Semi-finished goods and work in process	41,627,237.96	10,592,641.86	31,034,596.10
庫存商品	Goods on hand	175,378,569.59	36,116,547.16	139,262,022.43
其他	Others	63,890.19	38,532.42	25,357.77
合計	Total	<u>324,112,549.10</u>	<u>63,166,510.36</u>	<u>260,946,038.74</u>

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	跌價準備 Provision for write-down	賬面價值 Carrying amount
原材料	Raw materials	99,815,695.71	13,868,939.36	85,946,756.35
周轉材料(包裝物、 低值易耗品等)	Revolving materials (packages and low-value consumables)	2,549,849.56	2,549,849.56	
自制半成品及 在成品	Semi-finished goods and work in process	37,156,995.19	10,592,641.86	26,564,353.33
庫存商品	Goods on hand	123,015,084.47	40,233,827.41	82,781,257.06
其他	Others	2,124,884.35	590,507.91	1,534,376.44
合計	Total	<u>264,662,509.28</u>	<u>67,835,766.10</u>	<u>196,826,743.18</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

7. 存貨(續)

(2) 存貨跌價準備

1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase		本期減少 Decrease		期末數 Closing balance
			計提 Provision	其他 Others	轉銷 Reversal or written-off	其他 Others	
原材料	Raw materials	13,868,939.36					13,868,939.36
周轉材料(包裝物、 低值易耗品等)	Revolving materials (packages and low- value consumables)	2,549,849.56					2,549,849.56
自制半成品及 在產品	Semi-finished goods and work in process	10,592,641.86					10,592,641.86
庫存商品	Goods on hand	40,233,827.41			4,117,280.25		36,116,547.16
其他	Others	590,507.91			551,975.49		38,532.42
小計	Subtotal	67,835,766.10			4,669,255.74		63,166,510.36

2) 確定可變現淨值的具體依據、本期轉回或轉銷存貨跌價準備的原因說明

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

本期轉銷存貨跌價準備是由於以前計提跌價準備的存貨實現銷售。

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

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

7. Inventories (Continued)

(2) Provision for inventory write-down

1) Details

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

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

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

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

8. 其他流動資產

項目	Items	期末數 Closing balance	期初數 Opening balance
待抵扣進項稅	Input VAT to be credited	<u>16,250,015.46</u>	16,393,322.70
合計	Total	<u>16,250,015.46</u>	<u>16,393,322.70</u>

9. 可供出售金融資產

(1) 明細情況

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

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

8. Other current assets

9. Available-for-sale financial assets

(1) Details

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
可供出售債務工具	Available-for-sale debt instrument			
可供出售權益工具	Available-for-sale equity instrument	<u>13,296,889.00</u>	<u>6,625,000.00</u>	<u>6,671,889.00</u>
其中：按公允價值計量的	Including: at fair value	<u>6,671,889.00</u>		<u>6,671,889.00</u>
按成本計量的	at cost	<u>6,625,000.00</u>	<u>6,625,000.00</u>	
合計	Total	<u>13,296,889.00</u>	<u>6,625,000.00</u>	<u>6,671,889.00</u>

項目	Items	期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
可供出售債務工具	Available-for-sale debt instrument			
可供出售權益工具	Available-for-sale equity instrument	15,389,734.00	6,625,000.00	8,764,734.00
其中：按公允價值計量的	Including: at fair value	8,764,734.00		8,764,734.00
按成本計量的	at cost	<u>6,625,000.00</u>	<u>6,625,000.00</u>	
合計	Total	<u>15,389,734.00</u>	<u>6,625,000.00</u>	<u>8,764,734.00</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

9. 可供出售金融資產(續)

- (2) 期末按公允價值計量的可供出售金融資產

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

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

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

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

可供出售金融資產分類	Categories of available-for-sale financial assets	可供出售權益工具 Available-for-sale equity instrument	可供出售債務工具 Available-for-sale debt instrument	小計 Subtotal
權益工具的成本/債務工具的攤餘成本	Cost of equity instrument/ amortized cost of debt instrument	711,192.31		711,192.31
公允價值	Fair value	6,671,889.00		6,671,889.00
累計計入其他綜合收益的公允價值變動金額	Changes in fair value through other comprehensive income	5,066,592.19		5,066,592.19
已計提減值金額	Impairment losses accrued			

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

9. 可供出售金融資產(續)

- (3) 期末按成本計量的可供出售金融資產

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

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

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

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

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

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

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

9. 可供出售金融資產(續)

- (4) 可供出售金融資產減值準備的變動情況

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

10. 持有至到期投資

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

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

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

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

10. Held-to-maturity investments

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

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

11. 長期股權投資

(1) 分類情況

項目	Items	期末數			期初數		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book	for	Carrying	Book	for	Carrying
		balance	impairment	amount	balance	impairment	amount
對聯營企業投資	Investments in associates	<u>5,922,935.07</u>	<u>125,903.35</u>	<u>5,797,031.72</u>	<u>5,779,557.27</u>	<u>125,903.35</u>	<u>5,653,653.92</u>
合計	Total	<u>5,922,935.07</u>	<u>125,903.35</u>	<u>5,797,031.72</u>	<u>5,779,557.27</u>	<u>125,903.35</u>	<u>5,653,653.92</u>

(2) 明細情況

(2) Details

被投資單位	Investees	期初數	本期增減變動			其他綜合收益調整
			追加投資	減少投資	權益法下確認的投資損益	
		Opening balance	Investments increased	Investments decreased	under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
成都電纜材料廠	Chengdu Telecommunications Cable Factory	125,903.35				
成都八達接插件有限公司	Chengdu Bada Connector Co., Ltd.	4,353,700.05			140,989.50	
成都月欣通信材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	<u>1,299,953.87</u>			<u>2,388.30</u>	
合計	Total	<u>5,779,557.27</u>			<u>143,377.80</u>	

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

11. 長期股權投資(續)

(2) 明細情況(續)

被投資單位	Investees	其他權益 變動	宣告發放現金 股利或利潤 Cash dividend/ profit	計提減值準備 Provision for impairment	本期增減變動 Increase/decrease		減值準備 期末餘額 Closing balance of provision for impairment
					其他	期末數	
		Changes in other equity	declared for distribution		Others	Closing balance	
聯營企業	Associates						
成都電纜材料廠	Chengdu Telecommunications Cable Factory					125,903.35	125,903.35
成都八達連接插件 有限公司	Chengdu Bada Connector Co., Ltd.					4,494,689.55	
成都月欣通信 材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					1,302,342.17	
合計	Total					5,922,935.07	125,903.35

(3) 對非上市公司投資和對上市公司投資說明

(3) Remarks on investments in unlisted and listed companies

項目	Items	期末數 Closing balance	期初數 Opening balance
對非上市公司投資	Investments in unlisted companies	<u>5,797,031.72</u>	<u>5,653,653.92</u>
合計	Total	<u>5,797,031.72</u>	<u>5,653,653.92</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

12. 投資性房地產

(1) 明細情況

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

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

12. Investment property

(1) Details

項目	Items	房屋及建築物 Buildings and structures	土地使用權 Land use right	合計 Total
賬面原值	Cost			
期初數	Opening balance	30,249,604.61		30,249,604.61
本期增加金額	Increase	2,283,821.73		2,283,821.73
1) 固定資產轉入	1) Transferred in from fixed assets	2,283,821.73		2,283,821.73
本期減少金額	Decrease	883,203.93		883,203.93
1) 轉入固定資產	1) Transferred out to fixed assets	883,203.93		883,203.93
期末數	Closing balance	31,650,222.41		31,650,222.41
累計折舊和累計攤銷	Accumulated depreciation and amortization			
期初數	Opening balance	10,434,524.47		10,434,524.47
本期增加金額	Increase	2,402,100.66		2,402,100.66
1) 計提或攤銷	1) Accrual or amortization	1,710,610.05		1,710,610.05
2) 固定資產轉入	2) Transferred in from fixed assets	691,490.61		691,490.61
本期減少金額	Decrease	175,810.58		175,810.58
1) 轉入固定資產	1) Transferred out to fixed assets	175,810.58		175,810.58
期末數	Closing balance	12,660,814.55		12,660,814.55
減值準備	Provision for impairment			
期初數	Opening balance			
本期增加金額	Increase			
本期減少金額	Decrease			
期末數	Closing balance			
賬面價值	Carrying amount			
期末賬面價值	Closing balance	18,989,407.86		18,989,407.86
期初賬面價值	Opening balance	19,815,080.14		19,815,080.14

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

12. 投資性房地產(續)

- (2) 未辦妥產權證書的投資性房地產情況

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

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

12. Investment property (Continued)

- (2) Investment property with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物	Buildings and structures	6,547,114.13	消防法規調整導致消防暫未驗收 Unfinished fire control acceptance check because of the adjustment of fire-control regulations
小計	Subtotal	6,547,114.13	

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

13. 固定資產

(1) 明細情況

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

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

13. Fixed assets

(1) Details

項目	Items	房屋及建築物 Buildings and structures	機器設備 Machinery	運輸設備 Transport facilities	其他設備 Other equipment	合計 Total
賬面原值	Cost					
期初數	Opening balance	394,658,332.67	629,875,253.00	10,789,588.20	39,697,583.14	1,075,020,757.01
本期增加金額	Increase	883,203.93	2,903,778.72	630,846.14	627,544.85	5,045,373.64
1) 購置	1) Acquisition		2,604,010.72	630,846.14	416,684.19	3,651,541.05
2) 在建工程轉入	2) Transferred in from construction in progress		299,768.00		210,860.66	510,628.66
3) 投資性房地產轉入	3) Transferred in from investment property	883,203.93				883,203.93
本期減少金額	Decrease	2,821,231.73	1,370,968.22	633,488.01	37,513.87	4,863,201.83
1) 處置或報廢	1) Disposal/scrap	537,410.00	1,370,968.22	633,488.01	37,513.87	2,579,380.10
2) 轉出	2) Transferred out	2,283,821.73				2,283,821.73
期末數	Closing balance	392,720,304.87	631,408,063.50	10,786,946.33	40,287,614.12	1,075,202,928.82
累計折舊	Accumulated depreciation					
期初數	Opening balance	148,398,042.17	364,376,367.95	8,611,113.42	25,717,546.87	547,103,070.41
本期增加金額	Increase	7,918,246.81	18,381,681.94	247,289.36	1,074,449.22	27,621,667.33
1) 計提	1) Accrual	7,742,436.23	18,381,681.94	247,289.36	1,074,449.22	27,445,856.75
2) 投資性房地產轉入	2) Transferred in from investment property	175,810.58				175,810.58
本期減少金額	Decrease	1,228,900.61	1,329,839.17	588,771.28	30,477.25	3,177,988.31
1) 處置或報廢	1) Disposal/scrap	537,410.00	1,329,839.17	588,771.28	30,477.25	2,486,497.70
2) 轉出	2) Transferred out	691,490.61				691,490.61
期末數	Closing balance	155,087,388.37	381,428,210.72	8,269,631.50	26,761,518.84	571,546,749.43
減值準備	Provision for impairment					
期初數	Opening balance		16,725,880.83	18,346.43	407,185.25	17,151,412.51
本期增加金額	Increase					
本期減少金額	Decrease				209.89	209.89
1) 處置或報廢	1) Disposal/scrap				209.89	209.89
期末數	Closing balance		16,725,880.83	18,346.43	406,975.36	17,151,202.62
賬面價值	Carrying amount					
期末賬面價值	Closing balance	237,632,916.50	233,253,971.95	2,498,968.40	13,119,119.92	486,504,976.77
期初賬面價值	Opening balance	246,260,290.50	248,773,004.22	2,160,128.35	13,572,851.02	510,766,274.09

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

13. 固定資產(續)

(2) 暫時閒置固定資產

項目	Items	賬面原值 Cost	累計折舊 Accumulated depreciation	減值準備 Provision for impairment	賬面價值 Carrying amount	備註 Note
機器設備	Machinery	84,046,591.48	66,762,002.75	14,959,172.36	2,325,416.37	
小計	Subtotal	<u>84,046,591.48</u>	<u>66,762,002.75</u>	<u>14,959,172.36</u>	<u>2,325,416.37</u>	

(3) 經營租出固定資產

項目	Items	期末賬面價值 Carrying amount
機器設備	Machinery	<u>1,536,268.04</u>
小計	Subtotal	<u>1,536,268.04</u>

(4) 未辦妥產權證書的固定資產的情況

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
成都電纜雙流熱縮 製品廠新建廠房	New factory of Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	<u>60,267,429.82</u>	消防法規調整導致消防暫未驗收 Unfinished fire control acceptance check because of the adjustment of fire-control regulations
小計	Subtotal	<u>60,267,429.82</u>	

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

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

13. Fixed assets (Continued)

(2) Fixed assets temporarily idle

(3) Fixed assets rented-out under operating leases

(4) Fixed assets with certificate of titles being unsettled

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

14. 在建工程

(1) 明細情況

項目	Projects	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造	Integrated technology improvement	6,576,797.90	5,919,118.11	657,679.79
預制棒擴能項目	Project for improvement on capacity of prefabricate stick	1,078,055.73		1,078,055.73
Φ45物理發泡生產線	Chengdu Zhongling production line	920,124.20		920,124.20
中住K5-02B06#拉絲線	SEI K5-02B06#wire drawing	4,728,278.18		4,728,278.18
中住K6新06線工程	SEI K6-06 new project	7,213,309.45		7,213,309.45
鋁連軋機生產線	Aluminum continuous rolling mill production line	7,103,914.37		7,103,914.37
零星項目	Other projects (Photonics)	78,090.68		78,090.68
合計	Total	<u>27,698,570.51</u>	<u>5,919,118.11</u>	<u>21,779,452.40</u>

項目	Projects	期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造	Integrated technology improvement	7,961,117.46	5,919,118.11	2,041,999.35
預制棒擴能項目	Project for improvement on capacity of prefabricate stick	1,068,252.06		1,068,252.06
Φ45物理發泡生產線	Chengdu Zhongling production line	920,124.20		920,124.20
中住K5-02B06#拉絲線	SEI K5-02B06#wire drawing	4,728,278.18		4,728,278.18
中住K6新06線工程	SEI K6-06 new project			
鋁連軋機生產線	Aluminum continuous rolling mill production line			
零星項目	Other projects (Photonics)	65,418.78		65,418.78
合計	Total	<u>14,743,190.68</u>	<u>5,919,118.11</u>	<u>8,824,072.57</u>

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

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

14. Construction in progress

(1) Details

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

14. 在建工程

(2) 重要在建工程項目本期變動情況

工程名稱	Projects	預算數 (萬元) Budgets (unit: RMB 10,000.00)	期初數 Opening balance	本期增加 Increase	轉入固定 資產 Transferred to fixed assets	其他減少 Other decrease	期末數 Closing balance
綜合技術改造	Integrated technology improvement		7,961,117.46		37,435.90	1,346,883.66	6,576,797.90
預制樺擴能項目	Project for improvement on capacity of prefabricate stick	2,000.00	1,068,252.06	275,383.64	265,579.97		1,078,055.73
Φ45物理發泡生產線	Chengdu Zhongling production line		920,124.20				920,124.20
中位K5-02B06#拉絲線	SEI K5-02B06#wire drawing	500.00	4,728,278.18				4,728,278.18
中位K6新06線工程	SEI K6-06 new project	1,243.00	37,264.95	7,380,360.38	201,238.96	3,076.92	7,213,309.45
鋁連軋機生產線	Aluminum continuous rolling mill production line	1,000.00		7,103,914.37			7,103,914.37
小計	Subtotal	4,743.00	14,743,190.68	14,815,969.07	510,628.66	1,349,960.58	27,698,570.51

工程名稱	Projects	工程累計 投入佔預算 比例(%) Accumulated investment to budget (%)	工程進度 (%) Completion percentage (%)	利息資本化 累計金額 Accumulated amount of borrowing cost capitalization	本期利息 資本化金額 Amount of borrowing cost in current period	本期利息 資本化率(%) Annual capitalization rate (%)	資金來源 Fund source
綜合技術改造	Integrated technology improvement	99.51	99.00				自籌 Internal funds
預制樺擴能項目	Project for improvement on capacity of prefabricate stick	5.39	5.00				自籌 Internal funds
Φ45物理發泡生產線	Chengdu Zhongling production line	92.01	95.00				自籌 Internal funds
中位K5-02B06#拉絲線	SEI K5-02B06#wire drawing	94.57	95.00				自籌 Internal funds
中位K6新06線工程	SEI K6-06 new project	58.03	58.00				自籌 Internal funds
鋁連軋機生產線	Aluminum continuous rolling mill production line	71.04	70.00				自籌 Internal funds
小計	Subtotal						

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

15. 無形資產

(1) 明細情況

項目	Items	土地使用權 Land use right	特許權 Patent	商標 Trademark	其他 Others	合計 Total
賬面原值	Cost					
期初數	Opening balance	104,606,586.61	1,071,672.28	28,800,000.00	750,394.13	135,228,653.02
本期增加金額	Increase				3,377,358.50	3,377,358.50
1) 購置	1) Acquisition				3,377,358.50	3,377,358.50
本期減少金額	Decrease					
期末數	Closing balance	104,606,586.61	1,071,672.28	28,800,000.00	4,127,752.63	138,606,011.52
累計攤銷	Accumulated amortization					
期初數	Opening balance	15,328,199.76	839,477.34	3,316,710.67	422,602.81	19,906,990.58
本期增加金額	Increase	1,186,361.34	53,583.66	288,896.44	151,942.67	1,680,784.11
1) 計提	1) Accrual	1,186,361.34	53,583.66	288,896.44	151,942.67	1,680,784.11
本期減少金額	Decrease					
期末數	Closing balance	16,514,561.10	893,061.00	3,605,607.11	574,545.48	21,587,774.69
減值準備	Provision for impairment					
期初數	Opening balance			1,899,956.00		1,899,956.00
本期增加金額	Increase					
本期減少金額	Decrease					
期末數	Closing balance			1,899,956.00		1,899,956.00
賬面價值	Carrying amount					
期末賬面價值	Closing balance	88,092,025.51	178,611.28	23,294,436.89	3,553,207.15	115,118,280.83
期初賬面價值	Opening balance	89,278,386.85	232,194.94	23,583,333.33	327,791.32	113,421,706.44

(2) 土地使用權賬面價值分析

(2) Analysis of carrying amount of land use right

項目	Items	期末數 Closing balance	期初數 Opening balance
香港以外	Outside Hong Kong		
其中：長期租賃	Including: Long-term lease	88,092,025.51	89,278,386.85
小計	Subtotal	88,092,025.51	89,278,386.85

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

16. 商譽

(1) 商譽賬面原值

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

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

16. Goodwill

(1) Cost

被投資單位名稱 或形成商譽的事項	Investee or events resulting in goodwill	期初數 Opening balance	本期企業 合併形成 Due to business combination in current period	本期減少		期末數 Closing balance
				處置 Disposal	其他 Others	
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	Houma Potevio Fasten Cable Communications Co., Ltd.	2,248,742.06				2,248,742.06
合計	Total	21,985,780.47				21,985,780.47

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

16. 商譽(續)

(2) 商譽的減值測試過程、參數及商譽減值損失確認方法

商譽的可收回金額按照預計未來現金流量的現值計算，其預計現金流量根據公司批准的年期現金流量預測為基礎，江蘇法爾勝光子有限公司現金流量預測使用的折現率12.60%，江蘇法爾勝光通有限公司現金流量預測使用的折現率12.43%，侯馬普天法爾勝光纜有限公司現金流量預測使用的折現率15.13%，預測期以後的現金流量根據增長率0推斷得出。

減值測試中採用的其他關鍵數據包括：產品預計售價、銷量、生產成本及其他相關費用。公司根據歷史經驗及對市場發展的預測確定上述關鍵數據。公司採用的折現率是反映當前市場貨幣時間價值和相關資產組特定風險的稅前利率。

上述對可收回金額的預計表明商譽並未出現減值損失。

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

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

16. Goodwill (Continued)

(2) Impairment test process, parameters, and recognition method of goodwill impairment loss

The recoverable amount of goodwill is computed based on the present value of estimated future cash flows, which is based on the estimated annual cash flow approved by the Company. For Jiangsu Fasten Photonics Co., Ltd., the discount rate used in estimating the annual cash flow is 12.60%. For Jiangsu Fasten Optical Cable Co., Ltd., the discount rate used in estimating the annual cash flow is 12.43%. For Houma Potevio Fasten Cable Communications Co., Ltd., the discount rate used in estimating the annual cash flow is 15.13%. The cash flow subsequent to the estimated period is inferred by a growth rate of 0.

Other key data used in the impairment test include: the estimated selling price, sales amount, cost of product, and other relevant expenses. Such key data are determined by the Company based on its experience and its prediction towards market development. The discount rate used by the Company is the pre-tax interest rate that reveals the time value of currency under the current market situation and risks of certain assets portfolio.

The estimation of the recoverable amount of goodwill based on the aforementioned method suggests that the Company's goodwill is not impaired.

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

17. 長期待攤費用

項目	Items	期初數 Opening balance	本期增加 Increase	本期攤銷 Amortization	其他減少 Other decreases	期末數 Closing balance
經營租入 資產改造	Factory decoration and improvement	16,695,564.61		1,304,635.52		15,390,929.09
合計	Total	16,695,564.61		1,304,635.52		15,390,929.09

18. 遞延所得稅資產、遞延所得稅負債

(1) 未經抵銷的遞延所得稅資產

項目	Items	期末數 Closing balance		期初數 Opening balance	
		可抵扣暫時性 差異 Deductible temporary difference	遞延所得稅 資產 Deferred tax asset	可抵扣暫時性 差異 Deductible temporary difference	遞延所得稅 資產 Deferred tax asset
資產減值準備	Provision for impairment of assets	103,999,445.11	16,123,180.07	108,640,539.86	16,819,344.28
合計	Total	103,999,445.11	16,123,180.07	108,640,539.86	16,819,344.28

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

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

17. Long-term prepayments

18. Deferred tax assets and deferred tax liabilities

(1) Deferred tax assets before offset

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

18. 遞延所得稅資產、遞延所得稅負債(續)

(2) 未經抵銷的遞延所得稅負債

項目	Items	期末數 Closing balance		期初數 Opening balance	
		應納稅暫時性 差異 Taxable temporary difference	遞延所得稅 負債 Deferred tax liabilities	應納稅暫時性 差異 Taxable temporary difference	遞延所得稅 負債 Deferred tax liabilities
非同一控制下 企業合併資產 評估增值	Assets appraisal appreciation due to business combination not under common control	42,234,602.02	8,995,562.32	43,782,781.43	9,329,595.37
可供出售金融 資產公允價值 變動	Changes in fair value of available-for-sale financial assets	5,960,696.69	894,104.50	8,053,541.69	1,208,031.25
合計	Total	<u>48,195,298.71</u>	<u>9,889,666.82</u>	<u>51,836,323.12</u>	<u>10,537,626.62</u>

(3) 未確認遞延所得稅資產明細

項目	Items	期末數 Closing balance	期初數 Opening balance
可抵扣暫時性差異	Deductible temporary difference	58,768,573.34	74,819,326.65
可抵扣虧損	Deductible losses	263,820,835.95	310,633,973.20
小計	Subtotal	<u>322,589,409.29</u>	<u>385,453,299.85</u>

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

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

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

(2) Deferred tax liabilities before offset

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

19. 短期借款

項目	Items	期末數 Closing balance	期初數 Opening balance
抵押借款	Mortgage borrowings	50,000,000.00	50,000,000.00
保證借款	Secured borrowings	150,000,000.00	150,000,000.00
合計	Total	200,000,000.00	200,000,000.00

20. 應付票據

項目	Items	期末數 Closing balance	期初數 Opening balance
商業承兌匯票	Trade acceptance		3,603,546.89
銀行承兌匯票	Bank acceptance	36,600,000.00	36,000,000.00
合計	Total	36,600,000.00	39,603,546.89

21. 應付賬款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
貨款	Borrowings	250,377,744.91	189,005,353.53
工程、設備款	Payment for project and equipment	5,518,376.87	7,801,454.06
其他	Others	15,836,619.41	10,948,395.19
合計	Total	271,732,741.19	207,755,202.78

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

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

19. Short-term borrowings

20. Notes payable

21. Accounts payable

(1) Details

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

21. 應付賬款(續)

(2) 賬齡分析

賬齡	Ages	期末數 Closing balance	期初數 Opening balance
1年以內	Within 1 year	244,135,410.15	188,032,257.43
1-2年	1-2 years	22,005,811.34	10,541,582.73
2-3年	2-3 years	1,435,136.80	4,856,696.67
3年以上	Over 3 years	4,156,382.90	4,324,665.95
合計	Total	<u>271,732,741.19</u>	<u>207,755,202.78</u>

以上應付賬款賬齡分析是以購買材料、商品或接受勞務時間為基礎。

供應商授予本公司的信貸期一般為約1-12個月。

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

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

21. Accounts payable (Continued)

(2) Age analysis

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

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

22. 預收款項

22. Advances received

項目	Items	期末數 Closing balance	期初數 Opening balance
貨款	Payment for goods	<u>37,763,489.14</u>	<u>17,387,434.92</u>
合計	Total	<u>37,763,489.14</u>	<u>17,387,434.92</u>

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

23. 應付職工薪酬

(1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
短期薪酬	Short-term employee benefits	25,772,266.71	58,515,984.90	62,638,135.82	21,650,115.79
離職後福利— 設定提存計劃	Post-employment benefits — defined benefit plan	292,903.28	6,246,769.57	6,169,578.94	370,093.91
辭退福利	Termination benefits	4,066,225.00	21,920,448.00	4,468,836.00	21,517,837.00
合計	Total	<u>30,131,394.99</u>	<u>86,683,202.47</u>	<u>73,276,550.76</u>	<u>43,538,046.70</u>

(2) 短期薪酬明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
工資、獎金、 津貼和補貼	Wage, bonus, allowance and subsidy	19,072,331.60	48,810,033.11	53,200,427.94	14,681,936.77
職工福利費	Employee welfare fund	58,352.00	2,320,835.13	2,315,749.33	63,437.80
社會保險費	Social insurance premium	46,960.15	2,733,826.40	2,732,505.54	48,281.01
其中：醫療保險費	Including: Medicare premium	43,896.51	2,378,897.95	2,376,219.04	46,575.42
工傷保險費	Occupational injuries premium	288.00	273,629.46	275,409.77	-1,492.31
生育保險費	Maternity premium	2,775.64	81,298.99	80,876.73	3,197.90
住房公積金	Housing accumulation funds	-12,454.00	2,126,385.86	1,996,574.86	117,357.00
工會經費和 職工教育經費	Trade union fund and employee education fund	6,607,076.96	791,586.89	659,560.64	6,739,103.21
其他	Others		1,733,317.51	1,733,317.51	
小計	Subtotal	<u>25,772,266.71</u>	<u>58,515,984.90</u>	<u>62,638,135.82</u>	<u>21,650,115.79</u>

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

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

23. Employee benefits payable

(1) Details

(2) Details of short-term employee benefits

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

23. 應付職工薪酬(續)

(3) 設定提存計劃明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
基本養老保險	Basic endowment insurance premium	297,364.63	5,853,945.90	5,778,402.77	372,907.76
失業保險費	Unemployment insurance premium	-4,461.35	392,823.67	391,176.17	-2,813.85
小計	Subtotal	292,903.28	6,246,769.57	6,169,578.94	370,093.91

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

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

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

23. Employee benefits payable (Continued)

(3) Details of defined benefit plan

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

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

24. 應交稅費

項目	Items	期末數 Closing balance	期初數 Opening balance
增值稅	VAT	1,169,377.14	3,431,018.46
營業稅	Business tax	23,560.00	163,032.42
城市維護建設稅	Urban maintenance and construction tax	26,090.12	169,866.95
企業所得稅	Enterprise income tax	6,972,386.08	2,754,877.22
房產稅	Housing property tax	543,368.90	572,984.16
土地使用稅	Land use tax	134,633.25	134,633.25
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	91,042.46	83,806.30
教育費附加	Education surcharge	18,448.07	74,820.20
地方教育附加	Local education surcharge	245.09	49,880.13
其他稅費	Others	81,599.83	146,841.55
合計	Total	9,060,750.94	7,581,760.64

25. 應付股利

項目	Items	期末數 Closing balance	期初數 Opening balance
普通股股利	Dividend of ordinary shares	4,400,000.00	
合計	Total	4,400,000.00	

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

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

24. Taxes and rates payable

25. Dividend payable

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

26. 其他應付款

項目	Items	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposits	1,096,679.64	616,858.80
應付暫收款	Temporary receipts payable	17,784,793.36	17,752,324.36
其他	Others	5,690,107.30	2,785,225.43
合計	Total	<u>24,571,580.30</u>	<u>21,154,408.59</u>

27. 長期借款

(1) 明細情況

項目	Items	期末數 Closing balance	期初數 Opening balance
保證借款	Secured borrowings	7,666,853.90	7,518,503.53
合計	Total	<u>7,666,853.90</u>	<u>7,518,503.53</u>

(2) 長期借款到期日分析

項目	Items	期末數 Closing balance	期初數 Opening balance
5年以上	Over 5 years	7,666,853.90	7,518,503.53
小計	Subtotal	7,666,853.90	7,518,503.53
其中：一年內到期的長期借款	Including: Long-term borrowings due within one year	148,142.66	143,142.01
一年以上到期的長期借款	Long-term borrowings due more than one year	<u>7,518,711.24</u>	<u>7,375,361.52</u>

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

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

26. Other payables

27. Long-term borrowings

(1) Details

(2) Analysis of long-term borrowings maturity dates

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

28. 遞延收益

(1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	形成原因 Reasons for balance
政府補助	Government grants					主要為拆遷補償款 Land acquisition compensation
		70,435,682.28		1,854,940.20	68,580,742.08	
合計	Total	70,435,682.28		1,854,940.20	68,580,742.08	

(2) 政府補助明細情況

項目	Items	期初數 Opening balance	本期新增 補助金額 Increase	本期計入營業 外收入金額 Included in non-operating revenue in current period	其他變動 Other movements	期末數 Closing balance	與資產相關/ 與收益相關 Related to assets/income
雙流土地 收購補 償款	Shuangliu land acquisition compensation	70,035,682.28		1,854,940.20		68,180,742.08	與資產相關 Related to assets
核級特種 電纜研制 及應用補貼	Subsidy of development and application of nuclear-grade special cable	400,000.00				400,000.00	與收益相關 Related to income
小計	Subtotal	70,435,682.28		1,854,940.20		68,580,742.08	

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

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

28. Deferred income

(1) Details

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

28. 遞延收益(續)

(3) 其他說明

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

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

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

28. Deferred income (Continued)

(3) Other remarks

Remarks on Shuangliu land acquisition compensation: pursuant to the "Approval of the Acquisition of Housing Property of the Land Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant" (numbered Shuang Fu Tu [2008]129) and "Administration of the Land Acquisition and Reserve of Shuangliu County" issued by the People's Government of Chengdu Shuangliu County, a subsidiary of the Company, Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant, signed a "State-owned Land Use Rights Acquisition Agreement" with Shuangliu Land Reserve Centre in March 2009, pursuant to which the county government was agreed to buy back the land use rights of a parcel of state-owned land with 47,767.75 square meters located at Jindu Village, Baijia Town, Shuangliu County, from the subsidiary at a consideration of RMB87.2043 million.

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

29. 股本

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

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

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

29. Share capital

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

30. 資本公積

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

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

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

30. Capital reserve

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

31. 其他綜合收益的稅後淨額

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

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

31. Net other comprehensive income after tax

項目	Items	期初數 Opening balance	本期發生額 Current period					期末數 Closing balance
			本期所得稅 前發生額 Current period cumulative before income tax	減：前期計入 其他綜合收益 當期轉入損益 Less: OCI carried forward transferred to profit or loss	減： 所得稅費用 Less: income tax expenses	稅後歸屬 於母公司 Attributable to parent company after tax	稅後歸屬 於少數股東 Attributable to non- controlling interest after tax	
以後將重分類 進損益的 其他綜合收益	Items to be reclassified subsequently to profit or loss							
其中：可供出售 金融資產 公允價值 變動損益	Including: Gains/losses on changes in fair value of available-for-sale financial assets	6,845,510.44	-2,092,845.00		-313,926.75	-1,778,918.25		5,066,592.19
其他綜合收益 合計	Other comprehensive income Total	6,845,510.44	-2,092,845.00		-313,926.75	-1,778,918.25		5,066,592.19

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

32. 盈餘公積

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

33. 未分配利潤

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

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

32. Surplus reserve

33. Undistributed profit

項目	Items	本期數 Current period
調整前上期末未分配利潤	Balance before adjustment at the end of preceding period	-136,070,969.11
調整期初未分配利潤合計數 (調增+，調減-)	Add: Increase due to adjustment (or less: decrease)	
調整後期初未分配利潤	Opening balance after adjustment	-136,070,969.11
加：本期歸屬於母公司股東 的淨利潤	Add: Net profit attributable to owners of the parent company	-12,722,761.20
減：提取法定盈餘公積	Less: Appropriation of statutory surplus reserve	
提取任意盈餘公積	Appropriation of discretionary surplus reserve	
提取一般風險準備	Appropriation of general risk reserve	
應付普通股股利	Dividend payable on ordinary shares	
轉作股本的普通股股利	Dividend on ordinary share converted to share capital	
期末未分配利潤	Closing balance	-148,793,730.31

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋

1. 營業收入／營業成本

項目	Items	本期數 Current period		上年同期數 Prior period	
		收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務收入	Revenue from main operations	603,936,990.90	494,491,382.43	574,834,786.04	522,043,523.66
其他業務收入	Revenue from other operations	10,991,343.40	11,258,878.32	9,727,998.91	5,663,052.75
合計	Total	614,928,334.30	505,750,260.75	584,562,784.95	527,706,576.41

2. 營業税金及附加

項目	Items	本期數 Current period	上年同期數 Prior period
營業稅	Business tax	277,346.97	328,436.35
城市維護建設稅	Urban maintenance and construction tax	1,240,545.92	818,223.30
教育費附加	Education surcharge	531,878.83	350,667.13
地方教育附加	Local education surcharges	354,585.89	233,778.09
房產稅	Housing Property tax	825,074.72	1,019,893.41
價格調控基金	Price regulation fund	2,433.49	10,429.84
合計	Total	3,231,865.82	2,761,428.12

3. 財務費用

項目	Items	本期數 Current period	上年同期數 Prior period
利息支出	Interest expenditures	5,123,024.28	6,140,803.30
其中：銀行貸款、透支以及須於5年內全數償還的其他貸款的利息	Including: Interest on bank borrowing, overdraft and other borrowings wholly repayable within five years	5,123,024.28	6,140,803.30
減：利息收入	Less: Interest income	4,766,615.10	4,453,539.37
匯兌損失	Exchange loss	1,001,734.22	449,465.06
減：匯兌收益	Less: Exchange gain		
手續費支出	Handling charges	369,599.23	889,477.94
合計	Total	1,727,742.63	3,026,206.93

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

(II) Notes to items of the consolidated income statement

1. Operating revenue/cost

2. Taxes and surcharge for operations

3. Financial expenses

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

4. 資產減值損失

項目	Items	本期數 Current period	上年同期數 Prior period
壞賬損失	Bad debts	1,670,805.31	601,964.57
存貨跌價損失	Inventory write-down loss	-40,637.97	
合計	Total	<u>1,630,167.34</u>	<u>601,964.57</u>

5. 投資收益

(1) 明細情況

項目	Items	本期數 Current period	上年同期數 Prior period
權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method	143,377.80	136,472.64
其他	Others		109,999.98
合計	Total	<u>143,377.80</u>	<u>246,472.62</u>

(2) 來自對非上市公司投資和對上市公司投資的投資收益說明

項目	Items	本期數 Current period	上年同期數 Prior period
來自對非上市公司投資的投資收益	Investment income from unlisted companies	143,377.80	246,472.62
來自對上市公司投資的投資收益	Investment income from listed companies		
小計	Subtotal	<u>143,377.80</u>	<u>246,472.62</u>

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

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

4. Assets impairment loss

5. Investment income

(1) Details

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

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

6. 營業外收入

項目	Items	本期數 Current period	上年同期數 Prior period	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
非流動資產處置 利得合計	Gains on disposal of non-current assets	3,918,592.28	40,098.89	3,918,592.28
其中：固定資產 處置利得	Including: Gains on disposal of fixed assets	3,918,592.28	40,098.89	3,918,592.28
非貨幣性資產交換利得	Gains on trading of non-cash assets		28,000.00	
政府補助	Government grants	1,942,490.20	2,070,440.20	1,942,490.20
其他	Others	89,037.12	1,539,487.90	89,037.12
合計	Total	5,950,119.60	3,678,026.99	5,950,119.60

7. 營業外支出

項目	Items	本期數 Current period	上年同期數 Prior period	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
非流動資產處置 損失合計	Losses on disposal of non-current assets	43,794.28	238.46	43,794.28
其中：固定資產 處置損失	Including: Losses on disposal of fixed assets	1,059.17	238.46	1,059.17
在建工程處置損失	Losses on disposal of construction in progress	42,735.11		42,735.11
對外捐贈	Donation expenditures	30,000.00		30,000.00
其他	Others	50,801.56	1,343.42	50,801.56
合計	Total	124,595.84	1,581.88	124,595.84

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

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

6. Non-operating revenue

7. Non-operating expenditures

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

8. 所得稅費用

項目	Items	本期數 Current period	上年同期數 Prior period
當期所得稅費用	Current period income tax expenses	6,699,183.15	335,023.94
遞延所得稅費用	Deferred income tax expenses	362,131.16	-373,400.05
合計	Total	7,061,314.31	-38,376.11

9. 其他綜合收益的稅後淨額

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

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

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

8. Income tax expenses

9. Other comprehensive income, net of income tax

Please refer to notes to other comprehensive income for details.

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋

1. 收到其他與經營活動有關的現金

項目	Items	本期數 Current period	上年同期數 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	87,550.00	800,000.00
利息收入	Interest income	2,966,615.10	4,453,539.37
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)	17,193,599.34	1,681,390.66
收回的票據及信用證保證金	Cash received from notes and deposits for L/C	20,935,291.71	
其他	Others	10,299,424.66	8,569,656.36
合計	Total	<u>51,482,480.81</u>	<u>15,504,586.39</u>

2. 支付其他與經營活動有關的現金

項目	Items	本期數 Current period	上年同期數 Prior period
付現管理費用	Administrative expenses paid by cash	15,192,921.94	6,841,843.30
付現銷售費用	Selling expenses paid by cash	23,330,363.20	9,218,242.07
財務費用中的手續費	Handling charges included in finance costs	369,599.23	889,477.94
支付的票據及信用證保證金	Notes and deposits for L/C paid by cash	19,416,042.89	
其他	Others	7,239,188.06	21,099,113.24
合計	Total	<u>65,548,115.32</u>	<u>38,048,676.55</u>

3. 收到其他與投資活動有關的現金

項目	Items	本期數 Current period	上年同期數 Prior period
委託貸款	Designated loans		50,000,000.00
合計	Total		<u>50,000,000.00</u>

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

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

1. Other cash receipts related to operating activities

2. Other cash payments related to operating activities

3. Other cash receipts related to investing activities

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋(續)

4. 現金流量表補充資料

(1) 現金流量表補充資料

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

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

4. Supplement information to the cash flow statement

(1) Supplement information to the cash flow statement

補充資料	Supplement information	本期數 Current period	上年同期數 Prior period
(1) 將淨利潤調節為經營活動現金流量：	(1) Reconciliation of net profit to cash flow from operating activities:		
淨利潤	Net profit	-6,303,865.06	-16,791,098.68
加：資產減值準備	Add: Provision for assets impairment loss	1,630,167.34	601,964.57
固定資產折舊、 油氣資產折耗、 生產性生物資產折舊	Depreciation of fixed assets, oil and gas assets, productive biological assets	29,156,466.80	28,312,079.04
無形資產攤銷	Amortization of intangible assets	1,680,784.11	1,540,060.81
長期待攤費用攤銷	Amortization of long-term prepayments	1,304,635.52	824,635.50
處置固定資產、無形資產 和其他長期資產的損失 (收益以「-」號填列)	Loss on disposal of fixed assets, intangible assets and other non-current assets (Less: gains)	-3,874,798.00	-67,860.43
固定資產報廢損失 (收益以「-」號填列)	Fixed assets retirement loss (Less: gains)		
公允價值變動損失 (收益以「-」號填列)	Losses on changes in fair value (Less: gains)		
財務費用(收益以「-」號填列)	Financial expenses (Less: gains)	5,123,024.28	6,140,803.30
投資損失(收益以「-」號填列)	Investments losses (Less: gains)	-143,377.80	-246,472.62
遞延所得稅資產減少 (增加以「-」號填列)	Decrease of deferred tax assets (Less: increase)	696,164.21	-37,262.91
遞延所得稅負債增加 (減少以「-」號填列)	Increase of deferred tax liabilities (Less: decrease)	-647,959.80	-410,662.96
存貨的減少 (增加以「-」號填列)	Decrease in inventories (Less: increase)	-64,342,191.16	28,382,706.98
經營性應收項目的減少 (增加以「-」號填列)	Decrease in operating receivables (Less: increase)	-68,536,874.33	-83,617,283.83
經營性應付項目的增加 (減少以「-」號填列)	Increase of operating payables (Less: decrease)	142,012,341.28	-36,303,198.59
其他	Others		

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋(續)

4. 現金流量表補充資料(續)

(1) 現金流量表補充資料(續)

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

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

4. Supplement information to the cash flow statement (Continued)

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

補充資料	Supplement information	本期數 Current period	上年同期數 Prior period
經營活動產生的現金流量淨額	Net cash flow from operating activities	37,754,517.39	-71,671,589.82
(2) 不涉及現金收支的重大投資和籌資活動：	(2) Significant investing and financing activities not related to cash receipts and payments:		
債務轉為資本	Conversion of debt into share capital		
一年內到期的可轉換公司債券	Convertible bonds due within one year		
融資租入固定資產	Fixed assets rented in under finance leases		
(3) 現金及現金等價物淨變動情況：	(3) Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	318,905,320.82	242,441,517.37
減：現金的期初餘額	Less: Cash at the beginning of the period	301,159,590.59	225,319,040.16
加：現金等價物的期末餘額	Add: Cash equivalents at the end of the period		
減：現金等價物的期初餘額	Less: Cash equivalents at the beginning of the period		
現金及現金等價物淨增加額	Net increase of cash and cash equivalents	<u>17,745,730.23</u>	<u>17,122,477.21</u>

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋(續)

4. 現金流量表補充資料(續)

(2) 現金和現金等價物的構成

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

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

4. Supplement information to the cash flow statement (Continued)

(2) Cash and cash equivalents

項目	Items	期末數 Closing balance	期初數 Opening balance
1) 現金	1) Cash	318,905,320.82	242,441,517.37
其中：庫存現金	Including: Cash on hand	470,189.85	366,516.25
可隨時用於支付的 銀行存款	Cash in bank on demand for payment	318,421,303.15	225,132,972.22
可隨時用於支付的 其他貨幣資金	Other cash and bank balances on demand for payment	13,827.82	16,942,028.90
可用於支付的存放 中央銀行款項	Central bank deposit on demand for payment		
存放同業款項	Deposit in other banks		
拆放同業款項	Loans to other banks		
2) 現金等價物	2) Cash equivalents		
其中：三個月內到期的 債券投資	Including: Bond investments maturing within three months		
3) 期末現金及現金 等價物餘額	3) Cash and cash equivalents at the end of the period	318,905,320.82	242,441,517.37
其中：母公司或集團內 子公司使用 受限制的現金及 現金等價物	Including: Cash and cash equivalents of parent company or subsidiaries with use restrictions		

五、合併財務報表項目註釋(續)

(四) 其他

1. 所有權或使用權受到限制的資產

項目	Items	期末賬面價值 Closing carrying amount	受限原因 Reasons for restrictions
其他貨幣資金	Other cash and bank balances	27,695,040.08	保證金 Deposits
銀行存款	Cash in bank	6,090,762.49	質押 Pledge
合計	Total	33,785,802.57	

2. 外幣貨幣性項目

(1) 明細情況

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

(IV) Others

1. Assets with title or use right restrictions

2. Monetary items in foreign currencies

(1) Details

項目	Items	期末外幣餘額 Closing balance in foreign currencies	折算匯率 Exchange rate	期末折算成人民幣餘額 RMB equivalent
貨幣資金	Cash and bank balances			
其中：美元	Including: USD	629,868.11	6.6312	4,176,781.38
歐元	EUR			
應付賬款	Accounts payable			
其中：美元	Including: USD	4,523,835.76	6.6312	29,998,459.70
長期借款	Long-term borrowings			
其中：歐元	Including: EUR	1,039,573.41	7.3750	7,666,853.90

六、合併範圍的變更

本期無合併範圍變更事項。

七、在其他主體中的權益

(一) 在重要子公司中的權益

1. 重要子公司的構成

(1) 基本情況

VI. Changes in the consolidated scope

None

VII. Interest in other entities

(I) Equity in significant subsidiaries

1. Significant subsidiaries

(1) Basis information

子公司名稱 Subsidiaries	主要經營地 Main operating place	註冊地 Place of registration	業務性質 Business nature	持股比例(%) Holding proportion (%)		取得方式 Acquisition method
				直接 Direct	間接 Indirect	
江蘇法爾勝光子有限公司 Jiangsu Fasten Photonics Co., Ltd.	江陰市 Jiangyin City	江陰市 Jiangyin City	製造業 Manufacture		45.00	非同一控制下企業合併 Business combination not under common control
江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd.	江陰市 Jiangyin City	江陰市 Jiangyin City	製造業 Manufacture		45.00	非同一控制下企業合併 Business combination not under common control
侯馬普天法爾勝光纜有限公司 Houma Potevio Fasten Cable Communications Co., Ltd.	侯馬市 Houma City	侯馬市 Houma City	製造業 Manufacture		45.00	非同一控制下企業合併 Business combination not under common control
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	江陰市 Jiangyin City	江陰市 Jiangyin City	製造業 Manufacture	45.00		非同一控制下企業合併 Business combination not under common control
成都中菱無線通信電纜有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	90.00	6.67	非同一控制下企業合併 Business combination not under common control
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	66.67		非同一控制下企業合併 Business combination not under common control
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	60.00		非同一控制下企業合併 Business combination not under common control
重慶普泰峰鋁業有限公司 Chongqing Putaifeng Aluminium Co., Ltd.	重慶市 Chongqing City	重慶市 Chongqing City	製造業 Manufacture	40.00		投資設立 Investment

七、在其他主體中的權益(續)
(一) 在重要子公司中的權益(續)

1. 重要子公司的構成(續)

(2) 其他說明

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

本公司持有普天法爾勝光通信有限公司45%股權，在其董事會中佔多數表決權，能夠通過對其財務及經營決策實施控制而享有可變回報，故本公司將其納入合併財務報表的合併範圍。

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

VII. Interest in other entities (Continued)

(I) Equity in significant subsidiaries (Continued)

1. Significant subsidiaries (Continued)

(2) Other remarks

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

As the Company holds 45% equity of Putian Fasten Cable Telecommunication Co., Ltd., holds majority of voting right in the Board of Directors, and could control its financial and operation decision, and have a privileged variable return, the Company brought the financial statements of Putian Fasten Cable Telecommunication Co., Ltd. into the consolidation scope.

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

七、在其他主體中的權益(續)
(一) 在重要子公司中的權益(續)

1. 重要子公司的構成(續)

(2) 其他說明(續)

- 2) 確定公司是代理人還是委託人的依據

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

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

VII. Interest in other entities (Continued)

(I) Equity in significant subsidiaries (Continued)

1. Significant subsidiaries (Continued)

(2) Other remarks (Continued)

- 2) Basis for determining an entity being acting as an agent or a principal

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

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

七、在其他主體中的權益(續)
(一) 在重要子公司中的權益(續)

2. 重要的非全資子公司

VII. Interest in other entities (Continued)

(I) Equity in significant subsidiaries (Continued)

2. Significant non wholly-owned subsidiaries

子公司名稱	Subsidiaries	少數股東持 股比例(%) Holding proportion of non-controlling interest	本期歸屬於少數 股東的損益 Profit or loss attributable to non-controlling interest	本期向少數股東 宣告分派的股利 Dividend declared to non-controlling interest	期末少數股東 權益餘額 Closing balance of non-controlling interest
成都中菱無線通信 電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	3.33	-53,408.61		1,906,925.51
成都電纜雙流熱 縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	33.33	-6,759,160.13		7,028,111.28
成都中住光纖 有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	10,421,563.79	4,400,000.00	75,376,676.70
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	55.00	3,043,944.22		268,638,345.03
重慶普泰峰鋁業 有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	60.00	-234,043.13		11,765,956.87

七、在其他主體中的權益(續)
(一) 在重要子公司中的權益(續)

3. 重要非全資子公司的主要財務信息
(1) 資產和負債情況

VII. Interest in other entities (Continued)

(I) Equity in significant subsidiaries (Continued)
3. Main financial information of significant non wholly-owned subsidiaries
(1) Assets and liabilities

金額單位：人民幣萬元
Expressed in RMB10,000.00

子公司名稱	Subsidiaries	期末數					負債合計
		流動資產	非流動資產	資產合計	流動負債	非流動負債	
		Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Total liabilities
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	7,637.15	1,078.60	8,715.75	2,989.25		2,989.25
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	3,181.92	10,311.21	13,493.13	4,566.41	6,818.08	11,384.49
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	21,925.08	4,060.27	25,985.35	7,141.19		7,141.19
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	60,402.85	30,681.85	91,084.70	41,341.81	899.56	42,241.37
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	2,497.53	841.05	3,338.58	1,377.59		1,377.59

子公司名稱	Subsidiaries	期初數					負債合計
		流動資產	非流動資產	資產合計	流動負債	非流動負債	
		Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Total liabilities
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	6,229.00	1,150.77	7,379.77	1,492.88		1,492.88
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	4,048.66	10,612.41	14,661.07	3,520.91	7,003.57	10,524.48
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	18,065.01	3,508.10	21,573.11	4,234.33		4,234.33
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	55,574.23	32,176.86	87,751.09	38,528.24	932.96	39,461.20
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	800.00		800.00			

七、在其他主體中的權益(續)
(一) 在重要子公司中的權益(續)

3. 重要非全資子公司的主要財務
信息(續)
(2) 損益和現金流量情況

VII. Interest in other entities (Continued)

(I) Equity in significant subsidiaries
(Continued)
3. Main financial information of significant
non wholly-owned subsidiaries (Continued)
(2) Profit or loss and cash flows

金額單位：人民幣萬元
Expressed in RMB10,000.00

子公司名稱	Subsidiaries	本期數 Current period			經營活動 現金流量
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	Cash flows from operating activities
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	1,796.92	-160.39	-160.39	-766.97
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	278.80	-2,027.95	-2,027.95	-223.68
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	11,944.98	2,605.39	2,605.39	5,521.71
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	36,961.40	553.44	553.44	-1,093.61
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	589.79	-39.01	-39.01	77.55

子公司名稱	Subsidiaries	上年同期數 Prior period			經營活動 現金流量
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	Cash flows from operating activities
成都中菱無線通信電纜有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	1,489.79	-97.20	-97.20	-784.01
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	1,287.19	-288.29	-288.29	-310.63
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	8,655.85	220.32	220.32	-806.17
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	33,457.99	-588.09	-588.09	-3,976.44
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.				

七、在其他主體中的權益(續)

(二) 在合營企業或聯營企業中的權益

1. 重要的聯營企業

(1) 基本情況

VII. Interest in other entities (Continued)

(II) Equity in joint ventures or associates

1. Significant associates

(1) Basic information

聯營企業名稱 Associates	主要經營地 Main operating place	註冊地 Place of registration	業務性質 Business nature	持股比例(%) Holding proportion (%)		對合營企業或聯營 企業投資的會計處理方法 Accounting treatment
				直接 Direct	間接 Indirect	
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	35.00 35.00		權益法核算 Equity method
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	成都市 Chengdu City	成都市 Chengdu City	製造業 Manufacture	49.00 49.00		權益法核算 Equity method

七、在其他主體中的權益(續)

(二) 在合營企業或聯營企業中的權益(續)

1. 重要的聯營企業(續)

(2) 重要聯營企業的主要財務信息

VII. Interest in other entities (Continued)

(II) Equity in joint ventures or associates (Continued)

1. Significant associates (Continued)

(2) Main financial information of significant associates

項目	Items	期末數/本期數		期初數/上年同期數	
		Closing balance/Current period		Opening balance/Prior period	
		成都月欣通信材料 有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都八連接插件 有限公司 Chengdu Bada Connector Co., Ltd.	成都月欣通信材料 有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都八連接插件 有限公司 Chengdu Bada Connector Co., Ltd.
流動資產	Current assets	8,026,576.03	72,662,599.40	9,631,033.93	61,251,570.79
非流動資產	Non-current assets	4,823,296.75	2,482,761.97	3,218,838.85	2,903,816.33
資產合計	Total assets	12,849,872.78	75,145,361.37	12,849,872.78	64,155,387.12
流動負債	Current liabilities	7,700,566.48	65,866,940.18	9,449,877.61	55,177,525.54
非流動負債	Non-current liabilities				
負債合計	Total liabilities	7,700,566.48	65,866,940.18	9,449,877.61	55,177,525.54
少數股東權益	Non-controlling interest		105,585.38		92,759.43
歸屬於母公司 股東權益	Equity attributable to owners of parent company	3,406,818.89	9,172,835.81	3,399,995.17	8,885,102.15
按持股比例計算 的淨資產份額	Proportionate share in net assets	1,192,386.61	4,494,689.55	1,189,998.31	4,353,700.05
調整事項	Adjustments				
其他	Others	109,955.56		109,955.56	
對聯營企業權益 投資的賬面價值	Carrying amount of investments in associates	1,302,342.17	4,494,689.55	1,299,953.87	4,353,700.05
存在公開報價的 聯營企業權益 投資的公允價值	Fair value of equity investments in associates in association with quoted price				
營業收入	Operating revenue	10,568,800.38	58,295,143.04	16,980,993.16	66,907,325.86
淨利潤	Net profit	55,169.15	287,733.67	60,130.02	240,315.59
終止經營的 淨利潤	Net profit of discontinued operations				
其他綜合收益	Other comprehensive income				
綜合收益總額	Total comprehensive income	55,169.15	287,733.67	60,130.02	240,315.59
本期收到的來自 聯營企業的股利	Dividend from associates received in current period				

八、與金融工具相關的風險

本公司從事風險管理的目標是在風險和收益之間取得平衡，將風險對本公司經營業績的負面影響降至最低水平，使股東和其他權益投資者的利益最大化。基於該風險管理目標，本公司風險管理的基本策略是確認和分析本公司面臨的各種風險，建立適當的風險承受底線和進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍內。

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

(一) 信用風險

信用風險，是指金融工具的一方不能履行義務，造成另一方發生財務損失的風險。

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

1. 銀行存款

本公司將銀行存款存放於信用評級較高的金融機構，故其信用風險較低。

2. 應收款項

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

VIII. Risks related to financial instruments

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

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

(I) Credit risk

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

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

1. Bank balances

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

2. Receivables

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

八、與金融工具相關的風險(續)

(一) 信用風險(續)

2. 應收款項(續)

由於本公司僅與經認可的且信用良好的第三方進行交易，所以無需擔保物。信用風險集中按照客戶進行管理。截至2016年6月30日，本公司具有特定信用風險集中，本公司應收賬款的39.42% (2015年12月31日：34.77%) 源於餘額前五名客戶。本公司對應收賬款餘額未持有任何擔保物或其他信用增級。

- (1) 本公司的應收款項中未逾期且未減值的金額，以及雖已逾期但未減值的金額和逾期賬齡分析如下：

VIII. Risks related to financial instruments (Continued)

(I) Credit risk (Continued)

2. Receivables (Continued)

As the Company only conducts business with credible and well-reputed third parties, normally, we do not obtain collateral from customers. The Company manages credit risk aggregated by customers. As of 30 June 2016, the Company's risks were centered in certain credit risks, and 39.42% (31 December 2015: 34.77%) of the total accounts receivable was due from the five largest customers of the Company. The Company held no collateral or other credit enhancement on balance of receivables.

- (1) Analysis of receivables neither past due nor impaired and receivables past due but not impaired are as follows:

項目	Items	期末數				合計
		Closing balance				
		未逾期未減值 Neither past due nor impaired	已逾期未減值 Past due but not impaired			
			1年以內 Within one year	1-2年 1-2 years	2年以上 Over 2 years	
應收票據	Notes receivable	96,723,379.55			96,723,379.55	
應收賬款	Accounts receivable	380,641,754.95			380,641,754.95	
小計	Subtotal	477,365,134.50			477,365,134.50	

八、與金融工具相關的風險(續)

(一) 信用風險(續)

2. 應收款項(續)

(1) (續)

項目	Items	期初數				合計
		Opening balance				
		未逾期未減值	已逾期未減值			
			Past due but not impaired			
Neither past due nor impaired	1年以內	1-2年	2年以上	Total		
		Within one year	1-2 years	Over 2 years		
應收票據	Notes receivable	101,785,217.79			101,785,217.79	
應收賬款	Accounts receivable	<u>369,370,420.28</u>			<u>369,370,420.28</u>	
小計	Subtotal	<u>471,155,638.07</u>			<u>471,155,638.07</u>	

(2) 單項計提減值的應收款項情況見本財務報表附註合併財務報表項目註釋之應收款項說明。

(2) Please refer to notes to receivables for receivables with provision for impairment made on individual basis.

八、與金融工具相關的風險(續)

(二) 流動風險

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

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

金融負債按剩餘到期日分類

項目	Items	期末數 Closing balance				
		賬面價值 Carrying amount	未折現合同金額 Contract amount not yet discounted	1年以內 Within one year	1-3年 1-3 years	3年以上 Over 3 years
金融負債	Financial liabilities					
銀行借款	Bank borrowings	200,000,000.00	200,000,000.00	200,000,000.00		
應付票據	Notes payable	36,600,000.00	36,600,000.00	36,600,000.00		
應付賬款	Accounts payable	271,732,741.19	271,732,741.19	271,732,741.19		
其他應付款	Other payables	24,571,580.30	24,571,580.30	24,571,580.30		
長期借款	Long-term borrowings	7,666,853.90	7,666,853.90	148,142.66	296,285.32	7,222,425.92
小計	Subtotal	540,571,175.39	540,571,175.39	533,047,463.50	286,284.02	7,237,427.87

VIII. Risks related to financial instruments (Continued)

(II) Liquidity risk

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

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

Financial liabilities classified based on remaining time period till maturity

八、與金融工具相關的風險(續)

(二) 流動風險(續)

金融負債按剩餘到期日分類(續)

VIII. Risks related to financial instruments (Continued)

(II) Liquidity risk (Continued)

Financial liabilities classified based on remaining time period till maturity (Continued)

項目	Items	期初數 Opening balance				
		賬面價值 Carrying amount	未折現合同金額 Contract amount not yet discounted	1年以內 Within one year	1-3年 1-3 years	3年以上 Over 3 years
金融負債	Financial liabilities					
銀行借款	Bank borrowings	200,000,000.00	206,723,173.33	206,723,173.33		
應付票據	Notes payable	39,603,546.89	39,603,546.89	39,603,546.89		
應付賬款	Accounts payable	207,755,202.78	207,755,202.78	207,755,202.78		
其他應付款	Other payables	21,154,408.59	21,154,408.59	21,154,408.59		
長期借款	Long-term borrowings	7,518,503.53	7,518,503.53	143,142.01	286,284.02	7,089,077.50
小計	Subtotal	<u>476,031,661.79</u>	<u>482,754,835.12</u>	<u>475,379,473.60</u>	<u>286,284.02</u>	<u>7,089,077.50</u>

註：長期借款未折現合同金額未包括利息，系因長期借款的利率不固定，無法預計準確的利息金額。

Note: Interest was not included in contract amount not yet discounted of long-term borrowings, because the interest of long-term borrowings was floated and was not able to be predicted accurately.

八、與金融工具相關的風險(續)

(三) 市場風險

市場風險，是指金融工具的公允價值或未來現金流量因市場價格變動而發生波動的風險。市場風險主要包括利率風險和外匯風險。

1. 利率風險

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

截至2016年6月30日，本公司以浮動利率計息的銀行借款人民幣200,000,000.00元(2015年12月31日：人民幣200,000,000.00元)，在其他變量不變的假設下，假定利率變動50個基準點，不會對本公司的利潤總額和股東權益產生重大的影響。

2. 外匯風險

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

本公司期末外幣金融資產和外幣金融負債列示見本附註項目註釋其他之外幣貨幣性項目說明。

VIII. Risks related to financial instruments (Continued)

(III) Market risk

Market risk is the risk that the Company may encounter fluctuation in fair value of financial instruments or future cash flows due to changes in market price. Market risk mainly includes interest risk and foreign currency risk.

1. Interest risk

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

As of 30 June 2016, balance of borrowings with interest accrued at floating interest rate totaled RMB200,000,000.00 (31 December 2015: RMB200,000,000.00). If interest rates had been 50 basis points higher/lower and all other variables were held constant, the Company's gross profit and equity will not be significantly affected.

2. Foreign currency risk

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

Please refer to notes to foreign currency monetary items for details in foreign currency financial assets and liabilities at the end of the period.

九、公允價值的披露

(一) 以公允價值計量的資產和負債的期末公允價值明細情況

項目	Items	期末公允價值			合計 Total
		Fair value as of the balance sheet date			
		第一層次 公允價值計量 Level 1	第二層次 公允價值計量 Level 2	第三層次 公允價值計量 Level 3	
持續的公允價值計量	Recurring fair value measurement				
可供出售金融資產	Available-for-sale financial assets	6,671,889.00			6,671,889.00
債務工具投資	Debt instrument investments				
權益工具投資	Equity instrument investments	6,671,889.00			6,671,889.00
其他	Others				
持續以公允價值計量的資產總額	Total assets at recurring fair value measurement				

(二) 持續和非持續第一層次公允價值計量項目市價的確定依據

相同資產或負債在活躍市場上(未經調整)的報價。

(三) 不以公允價值計量的金融資產和金融負債的公允價值情況

不以公允價值計量的金融資產和金融負債主要包括應收賬款、短期借款、應付賬款，各項目公允價值與賬面價值接近。

IX. Fair value disclosure

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

(II) Basis for determining level 1 fair value at recurring and non-recurring fair measurement

Quoted price (unadjusted) of identical assets or liabilities in active market.

(III) Fair value of financial assets and liabilities not at fair value

Financial assets and liabilities not measured at fair value mainly include: accounts receivable, short-term borrowings, and accounts payable and the fair value of each item is close to the book value.

十、關聯方及關聯交易

(一) 關聯方情況

1. 本公司的母公司情況

(1) 本公司的母公司

母公司名稱	註冊地	業務性質	註冊資本(萬元)	母公司對本公司的持股比例(%)	母公司對本公司的表決權比例(%)
Parent company	Place of registration	Business nature	Registered capital (unit: RMB'0000)	Holding proportion over the Company (%)	Voting right proportion over the Company (%)
中國普天信息產業股份有限公司	北京	通信製造	190,000.00	60.00	60.00
China Potevio Company Limited	Beijing	Manufacture of telecommunication products	190,000.00	60.00	60.00

(2) 本公司最終控制方是中國普天信息產業集團公司。

2. 本公司的子公司情況詳見本財務報表附註在其他主體中的權益之說明。

3. 本公司重要的合營或聯營企業詳見本財務報表附註在其他主體中的權益之說明。

X. Related party relationships and transactions

(I) Related party relationships

1. Details of parent company

(1) Parent company

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

2. Please refer notes to interest in other entities for details on the Company's subsidiaries.

3. Please refer to notes to interest in other entities for details on the Company's significant joint ventures and associates.

十、關聯方及關聯交易(續)

(一) 關聯方情況(續)

4. 本公司的其他關聯方情況

(1) 本公司的其他關聯方

X. Related party relationships and transactions (Continued)

(I) Related party relationships (Continued)

4. Other related parties of the Company

(1) Details

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
南京普天紀樓宇智能有限公司 Nanjing Putian Telege Intelligent Building Ltd.	受同一母公司控制 Controlled by the same parent company
中國普天信息產業股份有限公司成都分公司 Chengdu Branch of China Potevio Company Limited	受同一母公司控制 Controlled by the same parent company
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	持有子公司5%以上股份股東的實際控制人 Ultimate controller of shareholder holding more than 5% of the subsidiary 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 shareholder holding more than 5% of the subsidiary shares
江陰法爾勝線材製品有限公司 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 shareholder holding more than 5% of the subsidiary shares
江蘇法爾勝光電科技有限公司 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 ultimate controller of shareholder holding more than 5% of the subsidiary 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州有限公司 China PUTIAN Communications Zhuzhou Company Limited	受同一母公司控制 Controlled by the same parent company
江陰泓泰置業有限公司 Jiangyin Hongtai Property Company Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary shares
日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares
Sumitomo Electric Asia Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary shares
Sumitomo Electric Asia Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares
重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares
杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	受同一母公司控制 Controlled by the same parent company

十、關聯方及關聯交易(續)

(二) 關聯交易情況

1. 購銷商品、提供和接受勞務的關聯交易

(1) 明細情況

1) 採購商品和接受勞務的關聯交易

X. Related party relationships and transactions (Continued)

(II) Related party transactions

1. Purchase and sale of goods, rendering and receiving services

(1) Details

1) Purchase of goods and receiving of services

關聯方 Related parties	關聯交易內容 Content of transaction	本期數 Current period	上年同期數 Prior period
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	採購商品和接受勞務 Purchase of goods and receiving of services	44,663,302.33	50,132,022.84
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	採購商品 Purchase of goods	9,974,734.81	19,282,446.57
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	採購商品 Purchase of goods	40,508,913.22	54,265,109.07
法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	採購商品 Purchase of goods	16,152,315.20	753,106.04
江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	採購商品 Purchase of goods	1,399,963.10	15,253,627.19
江陰法爾勝線材製品有限公司 Jiangyin Fasten Wire Products Company Limited	採購商品 Purchase of goods	4,127,241.50	734,007.95
日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	採購商品 Purchase of goods		4,074,859.01
Sumitomo Electric Asia Ltd.	採購商品 Purchase of goods	54,944,502.37	15,337,498.85
日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	接受勞務 Receiving of services	132,025.84	

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

1. 購銷商品、提供和接受勞務的關聯交易(續)
 - (1) 明細情況(續)
 - 2) 出售商品和提供勞務的關聯交易

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

1. Purchase and sale of goods, rendering and receiving services (Continued)
 - (1) Details (Continued)
 - 2) Sale of goods and rendering of services

關聯方 Related parties	關聯交易內容 Content of transaction	本期數 Current period	上年同期數 Prior period
中國普天信息產業股份有限公司 China Potevio Company Limited	銷售商品 Sale of goods	73,680,387.96	67,498,709.57
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	銷售商品和提供勞務 Sale of goods and rendering of services	39,908.08	5,303,504.82
法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	銷售商品 Sale of goods	17,164,307.94	17,081,675.70
江蘇法爾勝光電科技有限公司 Jiangsu Fasten Optoelectronics Technology Co., Ltd.	銷售商品 Sale of goods	990,262.82	16,000.00
重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	銷售商品 Sale of goods	6,283,560.05	
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	銷售商品和提供勞務 Sale of goods and rendering of services	515,847.51	

2. 關聯租賃情況
公司承租情況

2. Related party leases
The Company as the lessee

出租方名稱 Lessors	租賃資產種類 Types of asset leased	本期確認的租賃費 Lease expenses for current period	上年同期確認的租賃費 Lease expenses for the preceding period
江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	機器設備 Machinery	12,113,010.00	12,113,010.00
江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	專利 Patent right	3,140,568.00	3,140,568.00
法爾勝集團有限公司 Fasten Group Co., Ltd.	專利 Patent right	1,000,000.00	1,000,000.00
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	房屋建築物 Buildings and structures	416,383.00	453,400.00

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

3. 關聯擔保情況

本公司及子公司作為被擔保方

擔保方	擔保金額	擔保起始日	擔保到期日	擔保是否 已經履行完畢
Guarantors	Amount guaranteed	Commencement date	Maturity date	Whether the guarantee is mature
中國普天信息產業集團公司 China PUTIAN Corporation	7,666,853.90	1997/2/21	2033/2/21	否 No
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	40,000,000.00	2015/12/08	2016/12/07	否 No
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	60,000,000.00	2013/11/25	2016/11/24	否 No
江陰泓泰置業有限公司 Jiangyin Hongtai Property Company Ltd.	20,000,000.00	2013/07/23	2019/12/01	否 No
江陰泓泰置業有限公司 Jiangyin Hongtai Property Company Ltd.	30,000,000.00	2014/03/06	2019/12/01	否 No

4. 關聯方資金拆借

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

3. Related party guarantees

The Company and its subsidiaries as guaranteed parties

4. Call loans between related parties

關聯方	拆借金額	起始日	到期日	說明
Related parties	Amount	Commencement date	Maturity date	Remarks
拆出 Call loans to related parties				
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	10,000,000.00			未約定具體期限，本期確認利息 收入243,600.00元。 No specific period, interest income for the current period totaled RMB243,600.00.
江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	70,000,000.00			無固定期限，在柒仟萬額度內隨借隨還， 拆借金額為本年度平均拆借餘額。 本期利息收入1,800,000.00元。 No fixed time limitation, rotating within the maximum of RMB70 million, the amount of call loans is the average amount of the whole year, interest income for the current period totaled RMB1,800,000.00.

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

5. 關鍵管理人員報酬

項目	Items	本期數 Current period	上年同期數 Prior period
關鍵管理人員報酬	Key management's emoluments	<u>681,909.69</u>	<u>434,705.54</u>

6. 董事及監事薪酬

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

5. Key management's emoluments

6. Directors' and supervisors' emoluments

項目	Items	本期數 Current period			合計 Total
		袍金 Fees	工資、獎金、 津貼和補貼 Wage, bonus, allowance, and subsidy	社會保險費 Social insurance premium	
執行董事：	Executive directors:				
張曉成	Zhang Xiaocheng				
王米成	Wang Micheng				
王鋒	Wang Feng				
韓蜀	Han Shu				
許立英	Xu Liying				
樊旭	Fan Xu		12,113.00	6,633.90	18,746.90
獨立非執行董事：	Independent non-executive directors:				
蔡思聰	Choy Sze Chung, Jojo		25,000.02		25,000.02
肖孝州	Xiao Xiaozhou		25,000.02		25,000.02
監事：	Supervisors:				
鄭志利	Zheng Zhili				
熊挺	Xiong Ting		62,980.28	23,438.22	86,418.50
合計	Total		<u>125,093.32</u>	<u>30,072.12</u>	<u>155,165.44</u>

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

6. 董事及監事薪酬(續)

項目	Items	上年同期數 Prior period			合計 Total
		袍金 Fees	工資、獎金、 津貼和補貼 Wage, bonus, allowance, and subsidy	社會保險費 Social insurance premium	
執行董事：	Executive directors:				
張曉成	Zhang Xiaocheng				
平浩	Ping Hao				
叢惠生	Cong Huisheng				
陳若濉	Chen Ruowei				
杜新華	Du Xinhua				
樊旭	Fan Xu		72,678.00	38,494.98	111,172.98
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
監事：	Supervisors:				
鄭志利	Zheng Zhili				
熊挺	Xiong Ting		43,204.00	19,001.85	62,205.85
戴曉怡	Dai Xiaoyi		56,994.40	11,786.99	68,781.39
合計	Total		<u>247,876.46</u>	<u>69,283.82</u>	<u>317,160.28</u>

十、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

7. 薪酬最高的前五名僱員

本期薪酬最高的前五名僱員中包括1位(2015年1-6月:1位)董事,其薪酬詳情如本財務報表附註十(二)5所述,剩餘4位(2015年1-6月:4位)非董事僱員的本年薪酬詳情如下:

X. Related party relationships and transactions (Continued)

(II) Related party transactions (Continued)

7. Five highest paid employees

The five employees whose emoluments were the highest for the period include 1 (for the six months ended 30 June 2015: 1) director whose emoluments are reflected in the analysis presented in Note X (II) 5. The emoluments payable to the remaining 4 (for the six months ended 30 June 2015: 4) employees during the period are as follows:

項目	Items	本期人數 Number of individuals (2016.1-6)	上年同期人數 Number of individuals (2015.1-6)
港幣0元至港幣100萬元	HK\$ nil-HK\$1 million	<u>4</u>	<u>4</u>

十、關聯方及關聯交易(續)

(三) 關聯方應收應付款項

1. 應收關聯方款項

X. Related party relationships and transactions (Continued)

(III) Balance due to or from related parties

1. Balance due from related parties

項目名稱	關聯方	期末數		期初數	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Items	Related parties	Book balance	Provision for bad debts	Book balance	Provision for bad debts
應收賬款	南京普天天紀樓宇智能有限公司				
Accounts receivable	Nanjing Putian Telege Intelligent Building Ltd.	93,192.96	22,554.37	93,192.96	22,554.37
應收賬款	中國普天信息產業股份有限公司				
Accounts receivable	China Potevio Company Limited	93,383,171.02		74,178,044.13	
應收賬款	中國普天信息產業株洲有限公司				
Accounts receivable	China PUTIAN Communications Zhuzhou Company Limited	160,000.00	160,000.00	160,000.00	160,000.00
應收賬款	中國普天信息產業股份有限公司成都分公司				
Accounts receivable	Chengdu Branch of China Potevio Company Limited	304,891.23	304,891.23	304,891.23	182,362.39
應收賬款	南京普天通信股份有限公司				
Accounts receivable	Nanjing PUTIAN Telecommunications Company Limited	3,060,450.40		3,060,450.40	
應收賬款	江蘇法爾勝光電科技有限公司				
Accounts receivable	Jiangsu Fasten Optoelectronics Technology Co., Ltd.	12,098,657.70		10,940,050.20	
應收賬款	法爾勝集團進出口有限公司				
Accounts receivable	Fasten Group Import & Export Co., Ltd.	4,054,514.40		3,536,012.00	
應收賬款	成都八達連接插件有限公司				
Accounts receivable	Chengdu Bada Connector Co., Ltd.			406,815.40	
應收賬款	杭州鴻雁電器有限公司				
Accounts receivable	Hangzhou Honyar Electrical Co., Ltd.			2,000,000.00	
小計					
Subtotal		113,154,877.71	487,445.60	94,679,456.32	364,916.76

十、關聯方及關聯交易(續)

(三) 關聯方應收應付款項(續)

1. 應收關聯方款項(續)

項目名稱	關聯方	期末數		期初數	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Items	Related parties	Book balance	Provision for bad debts	Book balance	Provision for bad debts
預付款項	法爾勝集團進出口有限公司				
Advances paid	Fasten Group Import & Export Co., Ltd.	1,120,000.00		7,740,000.00	
預付款項	Sumitomo Electric Asia Ltd.				
Advances paid	Sumitomo Electric Asia Ltd.	513,951.78		378,674.61	
預付款項	中國普天信息產業股份有限公司				
Advances paid	China Potevio Company Limited			38,644.83	
小計		<u>1,633,951.78</u>		<u>8,157,319.44</u>	
Subtotal					
其他應收款	江蘇法爾勝泓昇集團有限公司				
Other receivables	Jiangsu Fasten Hongsheng Group Co., Ltd.	70,000,000.00		70,000,000.00	
其他應收款	中國普天信息產業股份有限公司				
Other receivables	China Potevio Company Limited	4,184,372.32		5,080,307.18	
其他應收款	成都八達連接插件有限公司				
Other receivables	Chengdu Bada Connector Co., Ltd.	16,630,078.79		10,508,821.76	
小計		<u>90,814,451.11</u>		<u>85,589,128.94</u>	
Subtotal					

X. Related party relationships and transactions (Continued)

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

1. Balance due from related parties (Continued)

十、關聯方及關聯交易(續)

(三) 關聯方應收應付款項(續)

2. 應付關聯方款項

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	期初數 Opening balance
應付票據 Notes payable	江陰法爾勝線材製品有限公司 Jiangyin Fasten Wire Products Company Limited		3,603,546.89
應付票據 Notes payable	江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.		21,725,121.59
應付票據 Notes payable	江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited		7,626,813.57
小計 Subtotal			32,955,482.05
應付賬款 Accounts payable	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	13,292,424.68	13,755,468.71
應付賬款 Accounts payable	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	2,560,856.78	2,016,557.36
應付賬款 Accounts payable	江蘇法爾勝股份有限公司 Jiangsu Fasten Company Limited	1,684,548.71	1,596,591.88
應付賬款 Accounts payable	江蘇法爾勝泓昇集團有限公司 Jiangsu Fasten Hongsheng Group Co., Ltd.	11,647,723.94	9,281,284.82
應付賬款 Accounts payable	江陰法爾勝線材製品有限公司 Jiangyin Fasten Wire Products Company Limited	4,328,872.55	482,333.27
應付賬款 Accounts payable	法爾勝集團進出口有限公司 Fasten Group Import & Export Co., Ltd.	2,236,367.29	10,160,514.69
應付賬款 Accounts payable	法爾勝集團有限公司 Fasten Group Co., Ltd.	943,396.20	
應付賬款 Accounts payable	重慶泰山電纜有限公司 Chongqing Taishan Cable Co., Ltd.	8,627,076.57	
應付賬款 Accounts payable	Sumitomo Electric Asia Ltd.	29,537,294.23	22,426,928.20
小計 Subtotal		74,858,560.95	59,719,678.93
其他應付款 Other payables	日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	112,127.02	
小計 Subtotal		112,127.02	

X. Related party relationships and transactions (Continued)

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

2. Balance due to related parties

十一 承諾及或有事項

(一) 重要承諾事項

截至資產負債表日，本公司不存在需要披露的重要承諾事項。

(二) 或有事項

截至資產負債表日，本公司不存在需要披露的重要或有事項。

十二 資產負債表日後事項

2016年7月29日，本公司董事會宣布，本公司於2016年7月27日就可能出售普天法爾勝光通信有限公司22.5%的股權在北京產權交易所公布產權轉讓公告。截至本財務報表批准報出日，本公司尚未訂立有約束力的協議。

十三 其他重要事項

(一) 分部信息

1. 報告分部的確定依據與會計政策

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

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

本公司以產品分部為基礎確定報告分部。本公司的絕大部分資產、業務及客戶均位於中國境內，而中國被視為具相似風險及回報的經濟環境的一個地區，因此並無呈列地區分部的分析。

XI. Commitments and contingencies

(I) Significant commitments

None

(II) Contingencies

None

XII. Events after the balance sheet date

On 29 July 2016, the Board of the Company announced that the Company published a listing-for-sale notice on the China Beijing Equity Exchange in respect of its possible disposal of 22.5% equity interest in Putian Fasten Cable Telecommunication Co., Ltd. on 27 July 2016. No agreement has been signed before these financial statements was deliberated and approved.

XIII. Other significant events

(I) Segment information

1. Identification basis and accounting policies for reportable segments

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

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

The Company identified reportable segments based on products. Assets, businesses and customers of the Company are substantially located in China, economic condition of which is considered to have similar risks and returns. Therefore, no analysis of this geographical segment is presented.

十三、其他重要事項(續)

(一) 分部信息(續)

2. 報告分部的財務信息

項目	Items	本期數 Current period					合計 Total
		銅纜及 相關產品 Copper cable and related products	光纜及 相關產品 Optical cable and related products	電線套管及 相關產品 Cable joint and related products	其他產品 Other products	分部間抵銷 Inter-segment offsetting	
主營業務收入	Revenue from main operations	109,389,478.91	487,930,501.21	729,997.27	5,897,911.89	-10,898.38	603,936,990.90
主營業務成本	Cost of main operations	102,331,528.82	391,969,300.06	909,439.49	5,764,388.67	-6,483,274.61	494,491,382.43
資產總額	Total assets	1,097,835,510.10	1,170,700,589.10	134,931,324.69	33,385,847.97	-441,932,820.08	1,994,920,451.78
負債總額	Total liabilities	136,024,039.23	493,825,542.75	113,844,882.20	13,775,919.85	-43,666,512.96	713,803,871.07

項目	Items	上年同期數 Prior period					合計 Total
		銅纜及 相關產品 Copper cable and related products	光纜及 相關產品 Optical cable and related products	電線套管及 相關產品 Cable joint and related products	其他產品 Other products	分部間抵銷 Inter-segment offsetting	
主營業務收入	Revenue from main operations	162,793,927.13	419,128,451.51	10,506,078.31	1,000,000.00	-17,593,670.91	574,834,786.04
主營業務成本	Cost of main operations	160,966,179.07	371,777,369.00	9,569,975.29	1,000,000.00	-20,269,999.70	522,043,523.66
資產總額	Total assets	1,127,098,114.08	1,086,172,018.71	159,860,386.87	1,000,000.00	-425,059,420.44	1,948,071,099.22
負債總額	Total liabilities	129,118,456.95	442,132,232.77	104,967,061.68	1,000,000.00	-34,793,113.32	641,424,638.08

(二) 其他財務信息

(II) Other financial information

項目	Items	期末數 Closing balance		期初數 Opening balance	
		合併	母公司	合併	母公司
		Consolidated	Parent company	Consolidated	Parent company
流動資產淨值	Net current assets	658,892,915.30	276,610,182.42	647,344,965.93	277,939,569.59
總資產減流動負債	Total assets less current liabilities	1,367,253,843.51	913,507,399.04	1,370,091,176.45	924,470,669.79

十四 母公司財務報表主要項目註釋

(一) 母公司資產負債表項目註釋

1. 應收賬款

(1) 明細情況

1) 類別明細情況

XIV. Notes to major items of parent company financial statements

(I) Notes to items of parent company balance sheet

1. Accounts receivable

(1) Details

1) Details of different categories of accounts receivable

種類	Categories	期末數 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	Proportion (%)	Amount	Provision proportion (%)	
按信用風險 特徵組合計提 壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	95,972,022.13	83.84	16,988,643.42	17.70	78,983,378.71
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	18,499,628.06	16.16	18,499,628.06	100.00	
合計	Total	114,471,650.19	100.00	35,488,271.48	31.00	78,983,378.71

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	Proportion (%)	Amount	Provision proportion (%)	
按信用風險 特徵組合計提 壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	95,883,279.54	83.83	16,724,346.13	17.44	79,158,933.41
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	18,499,628.06	16.17	18,499,628.06	100.00	
合計	Total	114,382,907.60	100.00	35,223,974.19	30.79	79,158,933.41

十四 母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

1. 應收賬款(續)

(1) 明細情況(續)

- 2) 合計組合中，採用賬齡分析法計提壞賬準備的應收賬款

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

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

1. Accounts receivable (Continued)

(1) Details (Continued)

- 2) In portfolios, accounts receivable with provision made for bad debts using age analysis method

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	72,459,525.13		
1-2年	1-2 years	6,586,274.19	658,627.42	10.00
2-3年	2-3 years	769,847.17	230,954.15	30.00
3-5年	3-5 years	286,568.94	229,255.15	80.00
5年以上	Over 5 years	15,869,806.70	15,869,806.70	100.00
小計	Subtotal	95,972,022.13	16,988,643.42	17.70

賬齡	Ages	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	75,482,412.70		
1-2年	1-2 years	3,731,009.29	373,100.93	10.00
2-3年	2-3 years	191,532.33	57,459.70	30.00
3-5年	3-5 years	922,698.62	738,158.90	80.00
5年以上	Over 5 years	15,555,626.60	15,555,626.60	100.00
小計	Subtotal	95,883,279.54	16,724,346.13	17.44

十四 母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

1. 應收賬款(續)

(2) 賬齡分析

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

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

1. Accounts receivable (Continued)

(2) Age analysis

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	72,459,525.13		
1-2年	1-2 years	6,586,274.19	658,627.42	10.00
2-3年	2-3 years	769,847.17	230,954.15	30.00
3-5年	3-5 years	286,568.94	229,255.15	80.00
5年以上	Over 5 years	34,369,434.76	34,369,434.76	100.00
合計	Total	114,471,650.19	35,488,271.48	31.00

賬齡	Ages	期初數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	75,482,412.70		
1-2年	1-2 years	3,731,009.29	373,100.93	10.00
2-3年	2-3 years	191,532.33	57,459.70	30.00
3-5年	3-5 years	922,698.62	738,158.90	80.00
5年以上	Over 5 years	34,055,254.66	34,055,254.66	100.00
合計	Total	114,382,907.60	35,223,974.19	30.79

本公司授予客戶的信貸期一般為約1-12個月。逾期應收欠款由管理層定期審閱。

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

十四、母公司財務報表主要項目註釋 (續)

(一) 母公司資產負債表項目註釋 (續)

1. 應收賬款(續)

(3) 本期計提、收回或轉回的壞賬準備情況

本期計提壞賬準備金額264,297.29元，本期無收回前期核銷的壞賬準備或預計未來現金流現值回升而轉回的壞賬準備金額。

(4) 應收賬款金額前5名情況

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

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

1. Accounts receivable (Continued)

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

Provision for bad debts made in current period totaled RMB264,297.29. There is no provision written off in previous period but recovered in the current period or provision reserved due to recover of present value of estimated future cash flows.

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

單位名稱	Debtors	賬面餘額 Book balance	佔應收賬款餘額的比例(%) Proportion to the total balance of accounts receivable (%)	壞賬準備 Provision for bad debts
深圳市中興康訊電子有限公司	Shenzhen ZTE Kangxun Telecom Company Limited	28,287,865.84	24.71	229.98
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	6,942,329.67	6.06	
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	4,934,498.05	4.31	
南車投資租賃有限公司	CSR Investment & Leasing Co., Ltd.	3,447,224.74	3.01	
成都黃石雙峰電纜公司	Chengdu Huangshishuangfeng Cable Co., Ltd.	3,416,171.88	2.98	341,617.19
小計	Subtotal	47,028,090.18	41.08	341,847.17

十四 母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

2. 其他應收款

(1) 明細情況

1) 類別明細情況

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

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

2. Other receivables

(1) Details

1) Details of different categories of other
receivables

種類	Categories	期末數				賬面價值
		Closing balance				
		賬面餘額		壞賬準備		
		金額	比例 (%)	金額	計提比例 (%)	
		Amount	Proportion (%)	Amount	Provision proportion (%)	Carrying amount
按信用風險特徵 組合計提壞賬 準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	73,324,261.40	94.93	24,541,883.03	33.47	48,782,378.37
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	5.07	3,913,573.65	100.00	
合計	Total	77,237,835.05	100.00	28,455,456.68	36.84	48,782,378.37

種類	Categories	期初數				賬面價值
		Opening balance				
		賬面餘額		壞賬準備		
		金額	比例 (%)	金額	計提比例 (%)	
		Amount	Proportion (%)	Amount	Provision proportion (%)	Carrying amount
按信用風險 特徵組合計提 壞賬準備	Receivables with provision made on a collective basis using portfolios with similar credit risk features	54,422,838.31	93.29	24,528,676.41	45.07	29,894,161.90
單項金額不重大 但單項計提 壞賬準備	Receivable of individually insignificant amount but with provision made on an individual basis	3,913,573.65	6.71	3,913,573.65	100.00	
合計	Total	58,336,411.96	100.00	28,442,250.06	48.76	29,894,161.90

十四 母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

2. 其他應收款(續)

(1) 明細情況(續)

- 2) 組合中，採用賬齡分析法計提壞賬準備的其他應收款

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

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

2. Other receivables (Continued)

(1) Details (continued)

- 2) In portfolios, other receivables with provision made for bad debts using age analysis method

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	47,331,648.26		
1-2年	1-2 years	30,037.06	3,003.71	10.00
2-3年	2-3 years	4,247.11	1,274.13	30.00
3-5年	3-5 years	7,103,618.89	5,682,895.11	80.00
5年以上	Over 5 years	18,854,710.08	18,854,710.08	100.00
小計	Subtotal	73,324,261.40	24,541,883.03	33.47

賬齡	Ages	期初數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	28,405,395.25		
1-2年	1-2 years	46,201.34	4,620.13	10.00
2-3年	2-3 years	13,536.26	4,060.88	30.00
3-5年	3-5 years	7,188,550.32	5,750,840.26	80.00
5年以上	Over 5 years	18,769,155.14	18,769,155.14	100.00
小計	Subtotal	54,422,838.31	24,528,676.41	45.07

十四、母公司財務報表主要項目註釋 (續)

(一) 母公司資產負債表項目註釋 (續)

2. 其他應收款(續)

(2) 本期計提、收回或轉回的壞賬準備情況

本期計提壞賬準備金額13,206.62元，本期無收回前期核銷的壞賬準備或預計未來現金流現值回升而轉回的壞賬準備金額。

(3) 其他應收款款項性質分類情況

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

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

2. Other receivables (Continued)

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

Provisions for bad debts made in current period totaled RMB13,206.62. There is no provision written off in previous period but recovered in the current period or provision reserved due to recover of present value of estimated future cash flows.

(3) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposit as security	5,906,574.75	5,252,461.37
拆借款	Call loans	28,000,000.00	23,000,000.00
應收暫付款	Temporary advance payment receivable	43,331,260.30	30,083,950.59
合計	Total	77,237,835.05	58,336,411.96

十四 母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

2. 其他應收款(續)

(4) 其他應收款金額前5名情況

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

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

2. Other receivables (Continued)

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

單位名稱	款項性質	賬面餘額	賬齡	佔其他應收款 餘額的 比例(%)	壞賬準備
Debtors	Nature of receivables	Book balance	Age	Proportion to the total balance of other receivables (%)	Provision for bad debts
成都電纜雙流熱縮製品廠 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	拆借款 Call loans	13,400,885.00	1年以內 Within 1 year	17.35	
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	拆借款 Call loans	16,630,078.79	1年以內 Within 1 year	21.53	
塔子山材料廠 Tazishan Materials Plant	應收暫付款 Temporary advance payment receivable	8,391,138.00	5年以上 Over 5 years	10.86	8,391,138.00
成都中菱無線通信電纜 有限公司 Chengdu Zhongling Radio Communications Co., Ltd.	拆借款 Call loans	5,837,676.73	1年以內 Within 1 year	7.56	
天韻科技(蘇州)有限公司 Tianyun Technology (Suzhou) Co., Ltd.	應收暫付款 Temporary advance payment receivable	4,786,324.75	5年以上 Over 5 years	6.20	4,786,324.75
小計 Subtotal		<u>49,046,103.27</u>		<u>63.50</u>	<u>13,177,462.75</u>

十四 母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

3. 長期股權投資

(1) 明細情況

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

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

3. Long-term equity investments

(1) Details

項目	Items	期末數 Closing balance			期初數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
對子公司 投資	Investments in subsidiaries	391,140,969.81		391,140,969.81	391,140,969.81		391,140,969.81
對聯營、 合營企業 投資	Investments in associates and joint ventures	5,922,935.07	125,903.35	5,797,031.72	5,779,557.27	125,903.35	5,653,653.92
合計	Total	397,063,904.88	125,903.35	396,938,001.53	396,920,527.08	125,903.35	396,794,623.73

(2) 對子公司投資

(2) Investments in subsidiaries

被投資單位	Investees	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	本期計提	減值準備
						減值準備 Provision for impairment made in current period	期末數 Closing balance of provision for impairment
成都電纜雙流熱縮製品廠	Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	15,013,376.15			15,013,376.15		
成都中菱無線通信電纜 有限公司	Chengdu Zhongling Radio Communications Co., Ltd.	72,702,773.95			72,702,773.95		
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	70,424,819.71			70,424,819.71		
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	225,000,000.00			225,000,000.00		
重慶普泰峰鋁業有限公司	Chongqing Putaifeng Aluminium Co., Ltd.	8,000,000.00			8,000,000.00		
小計	Subtotal	391,140,969.81			391,140,969.81		

十四、母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

3. 長期股權投資(續)

(3) 對聯營、合營企業投資

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

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

3. Long-term equity investments (Continued)

(3) Investments in associates and joint ventures

被投資單位	Investees	期初數	本期增減變動			其他綜合 收益調整
			追加投資	減少投資	權益法下確認 的投資損益	
		Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
成都電纜材料廠	Chengdu Telecommunications Cable Factory	125,903.35				
成都八達連接插件 有限公司	Chengdu Bada Connector Co., Ltd.	4,353,700.05			140,989.50	
成都月欣通信材料 有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	1,299,953.87			2,388.30	
合計	Total	5,779,557.27			143,377.80	

被投資單位	Investees	本期增減變動				期末數	減值準備餘額
		其他權益變動	宣告發放現金 股利或利潤	計提減值準備	其他		
		Changes in other equity	Cash dividend/ profit declared for distribution	Provision for impairment	Others	Closing balance	Closing balance of provision for impairment
聯營企業	Associates						
成都電纜材料廠	Chengdu Telecommunications Cable Factory					125,903.35	125,903.35
成都八達連接插件 有限公司	Chengdu Bada Connector Co., Ltd.					4,494,689.55	
成都月欣通信 材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					1,302,342.17	
合計	Total					5,922,935.07	125,903.35

十四、母公司財務報表主要項目註釋
(續)

(一) 母公司資產負債表項目註釋
(續)

3. 長期股權投資(續)

- (4) 對非上市公司投資和對上市公司投資

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

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

3. Long-term equity investments (Continued)

- (4) Investments in unlisted and listed companies

項目	Items	期末數 Closing balance	期初數 Opening balance
對非上市公司投資	Investments in unlisted companies	396,938,001.53	396,794,623.73
對上市公司投資	Investments in listed companies		
合計	Total	<u>396,938,001.53</u>	<u>396,794,623.73</u>

(二) 母公司利潤表項目註釋

1. 營業收入/營業成本

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

1. Operating revenue/cost

項目	Items	本期數 Current period		上年同期數 Prior period	
		收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務收入	Revenue from main operations	91,687,500.86	85,881,063.81	148,081,960.74	146,159,029.73
其他業務收入	Revenue from other operations	15,917,339.05	10,979,414.94	12,574,499.73	7,143,418.78
合計	Total	<u>107,604,839.91</u>	<u>96,860,478.75</u>	<u>160,656,460.47</u>	<u>153,302,448.51</u>

十四 母公司財務報表主要項目註釋
(續)

(二) 母公司利潤表項目註釋(續)

2. 投資收益

(1) 明細情況

項目	Items	本期數 Current period	上年同期數 Prior period
權益法核算的長期股權 投資收益	Investment income from long-term equity investments under equity method	143,377.80	136,472.64
子公司分配現金股利 產生的投資收益	Investment income from subsidiaries distribute cash dividend	6,600,000.00	
合計	Total	6,743,377.80	136,472.64

(2) 來自對非上市公司投資和對
上市公司投資的投資收益說明

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

項目	Items	本期數 Current period	上年同期數 Prior period
來自對非上市公司 投資的投資收益	Investment income from unlisted companies	6,743,377.80	136,472.64
來自對上市公司 投資的投資收益	Investment income from listed companies		
小計	Subtotal	6,743,377.80	136,472.64

十五、其他補充資料

(一) 非經常性損益

1. 非經常性損益明細表

XV. Other supplementary information

(I) Non-recurring profit or loss

1. Schedule of non-recurring profit or loss

項目	Items	金額 Amount	說明 Remarks
非流動性資產處置損益，包括已計提資產減值準備的沖銷部分越權審批，或無正式批准文件，或偶發性的稅收返還、減免	Gains on disposal of non-current assets, including written-off of provision for impairment Tax refund, credit or exemption approved beyond the power of authorities, without formal documents, or with occasionality	3,874,798.00	
計入當期損益的政府補助(與公司正常經營業務密切相關，符合國家政策規定、按照一定標準定額或定量持續享受的政府補助除外)	Government grant included in profit or loss (excluding those closely related to operating activities, or regular government grants)	1,942,490.20	
計入當期損益的對非金融企業收取的資金佔用費	Fund possession charge from non-financial entities and included in profit or loss	2,043,600.00	
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	Gains on acquisition of subsidiaries, joint ventures and associates due to the surplus of acquisition-date fair value of net identifiable assets in acquiree over the acquisition cost		
非貨幣性資產交換損益	Gains on non-cash assets exchange		
委託他人投資或管理資產的損益	Gains on assets consigned to the third party for investment or management		
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	Assets impairment loss incurred due to force majeure such as natural disasters		
債務重組損益	Gains on debt restructuring		
企業重組費用，如安置職工的支出、整合費用等	Entity restructuring expenses, such as staffing and integrating expenses		
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	Gains on transactions with unfair value		
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	Net profit gains on subsidiaries acquired through business combination under common control from the beginning of the period to the combination date		
與公司正常經營業務無關的或有事項產生的損益	Contingent gains on non-operating activities		

十五、其他補充資料(續)

(一) 非經常性損益(續)

1. 非經常性損益明細表(續)

XV. Other supplementary information (Continued)

(I) Non-recurring profit or loss (Continued)

1. Schedule of non-recurring profit or loss (Continued)

項目	Items	金額 Amount	說明 Remarks
除同公司正常經營業務相關的有效套期保值業務外，持有以公允價值計量且其變動計入當期損益的金融資產、金融負債產生的公允價值變動收益，以及處置以公允價值計量且其變動計入當期損益的金融資產、金融負債和可供出售金融資產取得的投資收益	Gains on changes in fair value of held-for-trading financial assets and liabilities and investment income from disposal of held-for-trading financial assets and liabilities, and available-for-sale financial assets, excluding those arising from hedging business related to operating activities		
單獨進行減值測試的應收款項減值準備轉回	The reversed provision for impairment of receivables based on impairment testing on an individual basis		
對外委託貸款取得的損益	Gains on designated loans		
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	Gains on changes in fair value of investment properties with subsequent measurement at the fair value mode		
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	Gains on reconciliation of current period profit or loss following legal and regulative requirements		
受托經營取得的托管費收入	Management charges for consigned operations		
除上述各項之外的其他營業外收入和支出	Other non-operating revenue or expenditures	8,235.56	
其他符合非經常性損益定義的損益項目	Other profit or loss satisfying the definition of non-recurring profit or loss		
小計	Subtotal	<u>7,869,123.76</u>	
減：企業所得稅影響數 (所得稅減少以「-」表示)	Less: enterprise income tax affected (decrease, expressed in negative figure)	-2,668.71	
少數股東權益影響額(稅後)	Non-controlling interest affected (after tax)	1,661,020.75	
歸屬於母公司股東的非經常性損益淨額	Net non-recurring profit or loss attributable to shareholders of the parent company	6,210,771.72	

十五、其他補充資料(續)

(二) 淨資產收益率及每股收益

1. 明細情況

XV. Other supplementary information (Continued)

(II) RONA and EPS

1. Details

報告期利潤	Profit of the reporting period	加權平均淨 資產收益率(%) Weighted average RONA (%)	每股收益(元/股) EPS (yuan/share)	
			基本每股收益 Basic EPS	稀釋每股收益 Diluted EPS
歸屬於公司普通股股東 的淨利潤	Net profit attributable to shareholders of ordinary shares	-1.38	-0.03	-0.03
扣除非經常性損益後 歸屬於公司普通股 股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	-2.05	-0.05	-0.05

十五、其他補充資料(續)

(二) 淨資產收益率及每股收益(續)

2. 加權平均淨資產收益率的計算過程

XV. Other supplementary information (Continued)

(II) RONA and EPS (Continued)

2. Calculation process of weighted average RONA

項目 Items	序號 Symbols	本期數 Current period	上年同期數 Prior period
歸屬於公司普通股股東的淨利潤 Net profit attributable to shareholders of ordinary shares	A	-12,722,761.20	-13,221,741.67
非經常性損益 Non-recurring profit or loss	B	6,210,771.72	3,513,425.03
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤 Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	-18,933,532.92	-16,735,166.70
歸屬於公司普通股股東的期初淨資產 Opening balance of net assets attributable to shareholders of ordinary shares	D	930,902,244.77	967,756,026.65
發行新股或債轉股等新增加的、歸屬於公司普通股股東的淨資產 Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares	E		
新增淨資產次月起至報告期末的累計月數 Number of months counting from the next month when the net assets were increased to the end of the reporting period	F		
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產 Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G		
減少淨資產次月起至報告期末的累計月數 Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H		
其他 可供出售金融資產公允價值變動引起的淨資產增加 Others Net assets increase due to changes in fair value of available-for-sale financial assets	I1	-2,092,845.00	
增減淨資產次月起至報告期末的累計月數 Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period	J1	3.00	
長期股權投資權益法核算引起的淨資產增加 Net assets increase due to long-term equity investments under equity method	I2	143,377.80	
增減淨資產次月起至報告期末的累計月數 Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period	J2	3.00	
報告期月份數 Number of months in the reporting period	K	6.00	6.00
加權平均淨資產 Weighted average net assets	$L = D + A \times 1/2 + E \times F/K - G \times H/K \pm I \times J/K$	923,566,130.57	961,145,155.82
加權平均淨資產收益率(%) Weighted average RONA (%)	M=A/L	-1.38	-1.38
扣除非經常損益加權平均淨資產收益率(%) Weighted average RONA after deducting non-recurring profit or loss	N=C/L	-2.05	-1.74

十五、其他補充資料(續)

(二) 淨資產收益率及每股收益(續)

3. 基本每股收益和稀釋每股收益的計算過程

(1) 基本每股收益的計算過程

項目 Items	序號 Symbols	本期數 Current period	上年同期數 Prior period
歸屬於公司普通股股東的淨利潤 Net profit attributable to shareholders of ordinary shares	A	-12,722,761.20	-13,221,741.67
非經常性損益 Non-recurring profit or loss	B	6,210,771.72	3,513,425.03
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤 Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	-18,933,532.92	-16,735,166.70
期初股份總數 Opening balance of total shares	D	400,000,000.00	400,000,000.00
因公積金轉增股本或股票股利分配等增加股份數 Number of shares increased due to conversion of reserve to share capital or share dividend appropriation	E		
發行新股或債轉股等增加股份數 Number of shares increased due to offering of new shares or conversion of debts into shares	F		
增加股份次月起至報告期期末的累計月數 Number of months counting from the next month when the share was increased to the end of the reporting period	G		
因回購等減少股份數 Number of shares decreased due to share repurchase	H		
減少股份次月起至報告期期末的累計月數 Number of months counting from the next month when the share was decreased to the end of the reporting period	I		
報告期縮股數 Number of shares decreased in the reporting period	J		
報告期月份數 Number of months in the reporting period	K	6.00	6.00
發行在外的普通股加權平均數 Weighted average of outstanding ordinary shares	$L=D+E+F \times G / K - H \times I / K - J$	400,000,000.00	400,000,000.00
基本每股收益 Basic EPS	M=A/L	-0.03	-0.03
扣除非經常損益基本每股收益 Basic EPS after deducting non-recurring profit or loss	N=C/L	-0.05	-0.04

(2) 稀釋每股收益的計算過程

稀釋每股收益的計算過程與基本每股收益的計算過程相同。

成都普天電纜股份有限公司
二零一六年八月二十六日

XV. Other supplementary information (Continued)

(II) RONA and EPS (Continued)

3. Calculation process of basic EPS and diluted EPS

(1) Calculation process of basic EPS

(2) Calculation process of diluted EPS

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

Chengdu PUTIAN Telecommunications Cable Company Limited
26 August 2016

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中国普天

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