

# 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



# 2020

INTERIM REPORT  
中期業績報告

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### (一) 業績分析

於截至2020年6月30日止六個月(「**本期間**」)，成都普天電纜股份有限公司(「**本公司**」，連同其附屬公司(「**本集團**」))的主要業務為生產及銷售各類通信電纜及光纖。

於本期間，本集團營業額總計為人民幣209,496,937.20元，與去年同期比較約下降15.38%。

於本期間，銅纜、光纜、光纖及相關產品的銷售額總計為人民幣208,850,170.13元，較去年同期約減少11.58%。本公司的主要附屬公司成都中住光纖有限公司(「**成都中住**」)光纖銷售額總計為人民幣71,217,841.30元，較去年同期減少26.28%；成都中菱無線通信電纜有限公司(「**成都中菱**」)實現饋綫及其他產品銷售額總計為人民幣11,902,256.57元，較去年同期減少30.24%。

主營業務收入減少的主要原因是光纖市場持續下滑，銷量及單價大幅下降。

### (二) 主要業務回顧

為提高本集團業績，本公司董事會(「**董事會**」)針對本集團內外部環境和市場的變化，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：

### (I) RESULTS ANALYSIS

During the six months ended 30 June 2020 (the “**Period**”), Chengdu PUTIAN Telecommunications Cable Company Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) was principally engaged in the manufacturing and sale of various types of telecommunication cables and optical fibers.

During the Period, the Group recorded a total turnover of RMB209,496,937.20, representing a decrease of approximately 15.38% as compared with the corresponding period last year.

During the Period, total sales of copper cables, optical cables, optical fibers and related products amounted to RMB208,850,170.13, representing a decrease of approximately 11.58% as compared to the corresponding period last year. Total sales of optical fibers by Chengdu SEI Optical Fiber Co., Ltd. (“**Chengdu SEI**”), a principal subsidiary of the Company, amounted to RMB71,217,841.30, representing a decrease of 26.28% as compared to the corresponding period last year. Total sales of wire feed cables and other products by Chengdu Zhongling Radio Communications Co., Ltd. (“**Chengdu Zhongling**”) amounted to RMB11,902,256.57, representing a decrease of 30.24% as compared to the corresponding period last year.

The decline in revenue from principal businesses was mainly due to a continual decline in the market of optical fibers and substantial decreases in sales volume and unit price.

### (II) REVIEW OF PRINCIPAL OPERATIONS

To improve the performance of the Group, the board of directors of the Company (the “**Board**”) proactively adjusted the production and operation strategies in response to the changes in internal and external environments of the Group and the market. The major business activities of the Group during the Period are summarized as follows:

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### 一、 主要產業經營情況

於本期間，本公司紮實推進產業結構調整，堅定不移地發展光通信，持續優化能源傳輸纜產業，謹慎穩妥推進電子信息產業園項目。

#### 1、 光通信產業

隨著光纖和光纜產能的全面過剩，光通信市場競爭激烈，且運營商工程及其它光纜工程受疫情影響建設停工，光纖行業需求下降、價格持續走低，導致銷量減少，營業收入及利潤總額同比下降。為減少不利因素影響，本公司與重要原材料供應商，對主要原材料，如預制棒、盤具、塗料等進行價格談判，有效壓降了採購成本。

### I. Information about operations of main businesses

During the Period, the Company has been steadily pushing forward its industrial restructuring, unswervingly developing its optical telecommunication businesses, continuously optimizing its energy transmission cable business and prudently and properly pushing forward the progress of the electronic information industrial park project.

#### 1. Optical telecommunication business

Due to the overall surplus of production capacity of optical fibers and cables, along with the fierce competition in the optical telecommunications market as well as the suspension of construction work of operator projects and other optical cable projects, there was a drop in demand for optical fiber industry and a continuing decline in price, which resulted in a decrease in sales volume and year-on-year decreases in operating income and total profit. In order to reduce the impact of unfavorable factors, the Company conducted negotiations with key raw material suppliers regarding the prices of major raw materials, such as preforms, drums and coatings, and effectively reduced procurement costs.

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### 2、 能源傳輸纜產業

二零二零年上半年，本公司加強技術研發投入、設備投入，完善產品系列，擴大銷售產品覆蓋面；加強採購、生產過程管控，提高製造毛利率，成功開發性價比較高的材料，有效降低了成本及採購風險；完成並固化了部分規格歐標線的輻照劑量，提升了電纜雙耐油、抗老化、耐候等指標，顯著降低了質量風險，同時也提高了研發團隊的材料改性能力。

### 3、 其他產業

在二零二零年新冠肺炎疫情期間，本公司積極開展防控工作，及時補給防控物資，做好了園區入口管理、園區消殺管理，推動園區有序復工復產。新材料產業輻照中心提前復工，搶得了部分市場先機，同時加大客戶服務，使得二零二零年上半年輻照外加工收入較去年同期有所增加。於本期間，材料加工事業部持續推進對輻照市場競爭能力不足的整改，繼續進行輻照工藝和設備提升工作，提高生產效率和產品合格率，提升服務質量。拓展加工領域，開發新市場，積極開拓藥品、醫療器械、食品等的輻照加工，爭取形成加工領域的突破。

### 2. Energy transmission cable business

In the first half of 2020, the Company increased its investment in technological research and development and equipment procurement. The Company improved its product portfolio, expanded its coverage of product sales, strengthened management and control of the procurement and production processes, improved manufacturing gross profit margin, successfully developed materials with higher cost performance and effectively reduced cost and procurement risk. The Company finished and stabilized the radiation dosage of some specifications of the European standard lines, improved double oil resistance, aging resistance, weather resistance and other indicators of the cable, which significantly reduced the quality risk, and strengthened capability of material modification of the research and development team.

### 3. Other businesses

During the outbreak of COVID-19 in 2020, the Company actively carried out prevention and control measures, provided supplies for prevention and control in a timely manner, and implemented effective park entrance management and park disinfection management, and facilitated the orderly resumption of work and production in the park. For the new material business, the irradiation center resumed work ahead of schedule, seized certain market opportunities, and also expanded on its customer service, resulting in an increase in revenue from irradiation processing in the first half of 2020 as compared to the corresponding period last year. During the Period, the materials processing division continued its efforts in promoting the rectification of insufficient competitiveness in the irradiation market and improving irradiation process and equipment, enhanced production efficiency and product qualification ratio, and improved service quality. It also expanded the scope of processing, developed new markets, actively explored the irradiation processing of medicines, medical equipment, food and other aspects, and strived to achieve a breakthrough in the processing field.



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### 二、二零二零年上半年各項工作開展情況

#### 1、推動黨建工作，促進支部工作與經營工作深度融合

持續深入學習貫徹落實黨的十九大和十九屆二中、三中、四中全會精神，以提升黨建工作質量為目標，著力提高黨建工作科學化水平。接受集團黨委對公司黨建工作的考核；黨委委員、領導班子成員認真履行「一崗雙責」，堅持黨建工作與生產經營相結合，指導督促分管領域主題教育工作，完成「不忘初心、牢記使命」回頭看聯繫點巡視檢查工作，對照問題清單檢查整改成效，為破解制約企業發展的一些瓶頸問題，黨建工作與生產經營實際融合得到加強。

履行黨委主體責任，對本公司涉及的「三重一大」事項，均按照流程進行前置審議。上半年黨委會共前置審議討論重大經營管理事項5項，幹部人事任免事項12人次，發揮了黨委「把方向、管大局、保落實」領導作用。

### II. Work progress in the first half of 2020

#### 1. Advancing Party construction and promoting in-depth integration of branch work and operation work

By further studying and implementing the spirit of the 19th CPC National Congress and the Second, Third and Fourth Plenary Sessions of the 19th Central Commission for Discipline Inspection, and aiming at improving the quality of Party construction work, the Company focused on enhancing the scientific level of Party construction. The Company underwent assessment conducted by the Party committee of the Group. Party committee members and members of the leader group diligently fulfilled "One Post with Two Responsibilities (一崗雙責)", integrated Party construction with production and operation, guided and supervised the concept education work in their responsible fields, completed the "Remain True to Our Original Aspiration and Keep Our Mission Firmly in Mind (不忘初心、牢記使命)" repeat inspections of contact points and checked the effectiveness of rectification against the list of problems. With a view to solving certain bottlenecks that restrict corporate development, the actual integration between Party construction work and production and operation has been strengthened.

The Party committee fulfilled its main responsibilities and conducted discussion in advance for the "Three Key and One Major (三重一大)" matters in accordance with required procedures. In the first half of the year, The Party committee examined and discussed, in advance, a total of 5 items of significant operation and management matters and 12 items of appointment and dismissal of cadres, and gave play to its leading role in "charting development course, crafting overall plans and overseeing the implementation (把方向、管大局、保落實)",

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### 2、 注重研發，提升技術創新能力

二零二零年一月，本公司成立了產品技術部，負責與機車纜相關的新產品開發，絕緣料和護套料的選型及改進，協助能源傳輸事業部完成產品升級等工作。產品技術部著手對比各材料廠家產品性能、質量保證狀況及價格情況，選定價格合理質量穩定的供應商。

### 3、 聚焦主業，加強參股管理

按照國資委《關於中央企業加強參股管理有關事項的通知》要求加強參股國有股權管理，注重參股投資回報，嚴格財務管控要求。對於贏利不佳的普天法爾勝光通信有限公司，擬轉讓其12.5%股權，目前該事項正在進行中；對於持續虧損的成都月欣通信材料有限公司已申請清算退出，提出清算方案。

### 2. **Paying attention to research and development and enhancing technological innovation capabilities**

In January 2020, the Company established a product technology department, which is responsible for the development of new products relating to locomotive cables, the selection and improvement of insulating materials and sheath materials, and assisting the energy transmission division to complete product upgrades etc. The product technology department also conducts comparison of product performance, quality assurance status and price among various material manufacturers, and selects suppliers with reasonable prices and stable quality.

### 3. **Focusing on core business and strengthening equity investment management**

In accordance with the "Notice Concerning Several Items in Relation to Central Enterprises Strengthening Equity Investment Management" (關於中央企業加強參股管理有關事項的通知) issued by the SASAC, the Company strengthened the management of investment in state-owned equity interests, paid attention to investment return of equity investment, and exerted strict financial control. For Putian Fasten Cable Telecommunications Co., Ltd. which was less profitable, the Company intended to transfer its 12.5% equity interest, and the transfer is currently in progress; for the continuously loss-making of Chengdu Yuexin Telecommunications Materials Co., Ltd., it applied for liquidation and exit and proposed a liquidation plan.

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#### 4、 持續管理提升，加強成本費用控制

進一步全面降本增效，持續推進管理提升；大力開源節流，加大成本費用管控，降低各項不能帶來增值結果的費用。公司本部及各控股公司有效加強內部管控，期間費用總體降幅明顯，於本期期間費用較同期預算減少38.97%，較上年同期減少10.72%。

#### 5、 深化「兩金」壓控，提高壓控精準性，提升周轉效率

截止二零二零年六月底，應收賬款淨額下降比率超過了營業收入下降比率，完成了壓控目標。存貨淨額較上年同期增加，但下降幅度高於營業收入下降幅度。

#### 6、 動態管理，加強人力資源管控

嚴格按照年度預算，加強對本集團工資總額的管控。逐月監控工資總額的實際使用情況，每月向本公司管理層提供工資總額使用數據和相關情況，確保本公司工資總額的使用與企業經濟效益和勞動生產率相匹配。

二零二零年初突發新冠疫情後，按照國家、地方出台的降低企業負擔的相關政策，及時申報辦理穩崗補貼，並減免公司承擔的各項社會保險，進一步降低了企業人工成本。

#### 4. Continuously improving management and reinforcing cost control

The Company further reduced costs and increase efficiency comprehensively and continuously improved management; broadened sources of income and reduced expenditure, reinforced cost control and reduce expenses with no added value. The Company's headquarters and each controlling company have effectively strengthened internal management and control, and the overall cost of the period has decreased significantly. During the Period, the cost decreased by 38.97% as compared with the budget for the same period, and decreased by 10.72% as compared with the corresponding period last year.

#### 5. Intensifying "Two Funds" reduction and control, improving the accuracy of reduction and control and enhancing turnover efficiency

As of the end of June 2020, the percentage decrease in net account receivables exceeded the percentage decrease in operating income, which met the target of reduction and control. Net inventory increased from the corresponding period last year, but the decline was greater than the decline in operating income.

#### 6. Exercising dynamic management and strengthening human resources control

In strict adherence with the annual budget, the Company strengthened the control of the total amount of wages of the Group, monitored the actual use of total wages month by month, and provided the Company's management with data of monthly use and related details to ensure that the use of total wages of the Company was in line with the economic benefits and labor productivity of the Company.

After the outbreak of COVID-19 in early 2020, in accordance with the relevant national and local policies aiming at reducing the burden on enterprises, the Company handled the applications for job stabilization subsidies in a timely manner, various social insurances undertaken by the Company were also reduced, which further reduced corporate labor costs.

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### 7、 進行風險排查，注重內部控制

加強風險分類識別管理，實行風險管理日常化。結合面臨的內外部環境因素，年初識別了公司重大風險，並向中國普天提交了《成都普天2019年度內部控制體系建設工作報告》，牽頭控股企業進行風險排查、風險防控工作，積極應對中美經貿摩擦可能出現的新問題、新挑戰，做好對美經貿摩擦風險防控。完善了責任追究工作體系和工作方案，強化工作培訓和政策宣貫，開展了專項核查。

### 7. Conducting risk investigation and laying emphasis on internal control

The Company strengthened risk classification, identification and management and incorporated risk management in its daily routine. Based on the internal and external environment, the Company identified major risks at the beginning of the year, and submitted the "Chengdu Putian 2019 Internal Control System Establishment Report" to China Potevio, led controlling companies to conduct risk investigation, prevention and control, and actively responded to new problems and challenges that may arise from Sino-U.S. economic and trade frictions, so as to prevent and control the risks arising from such economic and trade frictions. The Company improved the accountability work system and work plan, strengthened work training and policy promotion, and carried out special inspections.



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### (三) 財務分析

於二零二零年六月三十日，本集團資產總值為人民幣1,095,895,497.73元，較去年年末的人民幣1,131,901,854.99元減少3.18%。其中非流動資產總值為人民幣404,245,738.18元，佔資產總值的36.89%，較去年年末的人民幣423,695,846.07元減少4.59%。

於二零二零年六月三十日，本集團流動資產總值為人民幣約691,649,759.55元，佔資產總值的63.11%，較去年年末的人民幣708,206,008.92元減少2.34%。本集團於本期間之經營業務現金流量淨額為人民幣-44,670,825.53元，去年同期經營業務現金流量淨額為人民幣35,995,961.90元。

於二零二零年六月三十日，本集團銀行結餘及現金(包括有負擔的存款)為人民幣400,702,162.32元，較去年年末的人民幣459,059,145.36元減少12.71%。

於二零二零年六月三十日，本集團負債總額為人民幣152,385,362.30元(於二零一九年十二月三十一日：人民幣166,823,065.32元)，負債對總資產比率為13.91%，較去年年末的14.74%下降0.83%，其中一年內到期銀行及其他貸款為人民幣0元。

### (III) FINANCIAL ANALYSIS

As at 30 June 2020, the Group's total assets amounted to RMB1,095,895,497.73, representing a decrease of 3.18% from RMB1,131,901,854.99 as at the end of last year, of which the total non-current assets amounted to RMB404,245,738.18, accounting for 36.89% of the total assets and representing a decrease of 4.59% from RMB423,695,846.07 as at the end of last year.

As at 30 June 2020, the Group's total current assets amounted to approximately RMB691,649,759.55, accounting for 63.11% of total assets and representing a decrease of 2.34% from RMB708,206,008.92 as at the end of last year. The net cash flows from operating activities of the Group during the Period amounted to RMB-44,670,825.53, while the net cash flows from operating activities for the corresponding period last year was RMB35,995,961.90.

As at 30 June 2020, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB400,702,162.32, representing a decrease of 12.71% from RMB459,059,145.36 as at the end of last year.

As at 30 June 2020, the Group's total liabilities amounted to RMB152,385,362.30 (as at 31 December 2019: RMB166,823,065.32). The liability-to-total-asset ratio was 13.91%, representing a decrease of 0.83% as compared with 14.74% as at the end of last year, of which bank and other borrowings due within one year amounted to RMB0.

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於本期間內，本集團未有其他集資活動。

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

於本期間內，本集團的銷售費用、管理費用、研發費用和財務費用分別為人民幣3,496,367.55元、人民幣18,297,986.90元、人民幣5,368,393.82元及人民幣-2,039,632.64元，較去年同期的人民幣5,844,316.88元、人民幣22,488,834.13元、人民幣3,655,206.78元及人民幣-3,850,183.65元，分別減少40.17%、減少18.64%、增加46.87%及增加支出人民幣1,810,551.01元。

During the Period, the Group's selling expenses, administration expenses, research and development costs and finance costs amounted to RMB3,496,367.55, RMB18,297,986.90, RMB5,368,393.82 and RMB-2,039,632.64 respectively, representing a decrease of 40.17%, a decrease of 18.64%, an increase of 46.87% and an increase of RMB1,810,551.01 from RMB5,844,316.88, RMB22,488,834.13, RMB3,655,206.78 and RMB-3,850,183.65 in the corresponding period last year, respectively.

於本期間內，本集團的平均毛利率為4.50%，較去年同期的4.60%下降0.1%。

During the Period, the average gross profit margin of the Group was 4.50%, representing a decrease of 0.1% from 4.60% for the corresponding period last year.

### 1. 資金流動性分析

於二零二零年六月三十日，本集團資金流動比率約為7.75，速動比率約為6.38。

### 1. Analysis of liquidity

As at 30 June 2020, the Group's current ratio and quick ratio were approximately 7.75 and approximately 6.38, respectively.

### 2. 財政資源分析

於二零二零年六月三十日，本集團共獲長期借款為人民幣6,365,846.15元。而本集團銀行存款及現金達人民幣400,702,162.32元，因此，本集團短期償債風險較低。

### 2. Analysis of financial resources

As at 30 June 2020, the Group's long-term borrowings amounted to RMB6,365,846.15. As the Group's bank deposits and cash amounted to RMB400,702,162.32, the Group had smaller exposure to short term solvency risk.

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### 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，最大限度地運用及發揮資金的作用。

### 4. 或有負債

於二零二零年六月三十日，本集團並無或有負債(二零一九年十二月三十一日：無)。

## (四) 業務展望

二零二零年下半年公司將緊跟國家政策導向，繼續按照集團總部「七個提升加強」的要求，以黨建為統領，發展為目的，堅持做好產業，釋放閒置資源，提升管理服務能力，圍繞目標市場、產品研發、隊伍建設開展各項工作，將主要精力放在抓企業的核心技術產業能力上，調整優化產業結構，進一步落實「過緊日子」的要求，持續降本增效，優化完善內部控制，促進公司健康發展。

### 3. Capital structure of the Group

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

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

### 4. Contingent liabilities

As at 30 June 2020, the Group had no contingent liabilities (31 December 2019: Nil).

## (IV) BUSINESS OUTLOOK

In the second half of 2020, the Company will operate in line with the direction of national policies. Based on the requirements of "Seven Improvements and Enhancements" of the headquarters of the Group, the Company will set the Party construction as its guidance, set development as its goal, insist on developing business, release idle resources, and enhance its management service capabilities. It will carry out its work with focus on target markets, product research and development and team building and place emphasis on the core technological and business capabilities of enterprises. It will adjust and optimize its business structure and further implement the "practice of austerity" to continue to reduce cost and increase efficiency, optimize and improve internal control, and promote a healthy development of the Company.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 一、 主要產業發展部署

加快結構調整，推進轉型升級，聚焦光通信產業、機車纜業務以及穩步推進園區閑置資源的釋放，培育新的增長點，不斷提升核心競爭力 and 可持續發展能力。

#### 1、 光通信產業

光纖價格預計會持續低價，本公司需要盡量提高銷售質量，維持相對較高售價，同時需要將壓力向產業鏈的上端傳遞，降低原材料成本以適應競爭。採購方面，繼續對光棒、氦氣等原材料物資和供應商展開價格談判。在注重產品質量的前提下，嚴選供應商，精確控制採購量，在壓降成本和提高庫存周轉率的兩個方面持續做出努力。人工成本方面，將嚴控工資總額，不斷優化改進績效考核和薪酬分配，為本公司實現高質量發展起到積極促進作用。

### I. Development and deployment of principal operations

The Company will accelerate its organizational restructuring, boost business transformation and upgrading, focus on optical telecommunication business, locomotive cable business and steadily push forward the release of idle resources of the industrial park, aiming to nurture new growth drivers and further enhance its core competitiveness and capacity for sustainable development.

#### 1. Optical telecommunication business

The price of optical fiber is expected to continue to be low. The Company shall improve its sales quality as much as possible and maintain a relatively high sales price. At the same time, it shall transfer pressure to the upper end of the business chain and reduce the cost of raw materials to adapt to competition. In terms of procurement, it will continue to negotiate prices with suppliers for raw materials such as light rods and helium. Without compromising product quality, it will strictly select suppliers, accurately control procurement volume, and continue to make efforts to reduce costs and increase inventory turnover. In terms of labor costs, it will strictly control the total wages and continuously optimize and improve performance appraisal and salary distribution, so as to actively promote high-quality development of the Company.



## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 2、 能源傳輸纜產業：

下半年產業經營壓力仍然很大，雖然減虧扭虧的指標難度極大，新冠疫情影響的深度和廣度尚不明確，本公司在外部將努力提升客戶市場的認可度和信賴度，在內部將提高生產效率、產品質量及各級員工的成本意識，同時加強技術工藝改進、設備升級改造，全力克服困難、提質增效，完成今年的預算任務。

市場方面，銷售任務、銷售訂單與回款按計劃分配到人，及時分析完成情況，制定應急措施，確保在完成銷售任務的基礎上有所增量。生產管控方面，全力全面推進ERP生產管理系統的應用，推進生產製造全流程材料消耗、能耗、生產效率的綜合提升；合理排班，飽和生產，提高各工序台班產量，完成今年的產銷計劃，大幅提升公司人均產值。技術提升方面，持續優化工藝結構，合理控制結構用量，降低材料成本。繼續尋找、比選性價比更高材料供應商，在提高性能指標的同時降低採購成本。加大成本費用管控，強化成本費用意識。

### 2. Energy transmission cable business:

In the second half of the year, the pressure on business operations will remain high. Despite the difficulty in reducing and reversing losses and the uncertainty of the extent of the impact of the novel coronavirus epidemic, the Company will strive to, externally, increase its recognition and trust within customer market and, internally, enhance productivity, product quality, and the cost awareness of employees at all levels, while strengthening technical process improvement, equipment upgrades and transformation, with an aim to overcome difficulties, improve quality and efficiency and complete this year's tasks of budget.

In the market front, the Company will properly allocate manpower for sales tasks, sales orders and collection of payments as planned, analyze the completion in a timely manner, and develop emergency measures to ensure the increase on the basis of completing sales tasks. In terms of production control, the Company will fully promote the application of ERP production management system, and promote the comprehensive improvement of material consumption, energy consumption, and production efficiency throughout the manufacturing process; implement reasonable scheduling and saturated production, increase the output of each process, complete this year's production and sales plan, and substantially increase the Company's per capita output value. In terms of technology improvement, the Company will continue to optimize the process structure, reasonably control the usage of structure, and reduce material costs. It will continue to identify and compare suppliers with more cost-effective materials to reduce procurement costs while improving performance indicators. It will also increase cost and expense control and strengthen awareness on cost and expense.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 3、 電子信息產業園

拓展推薦租賃渠道，包括高新區相關部門的推薦，周邊成熟園區的相互推薦，已入駐企業的擴租和推薦，網絡媒體的信息發佈等；積極跟蹤考察客戶的後續意見，調整租賃策略，保持租賃條件的靈活性等；研究制定獎勵、激勵的制度等。通過走出去、引進來，將信息化融入園區運營管理，提升園區運營管理水平，拓展園區增值服務功能，實現增值收益。

積極推動完成「空壓機節能降耗項目」，通過開展QC小組活動，實現QC活動成果，達到節能降耗的目的鍛煉和提升產業園開展QC活動的能力。

### 4、 其他產業

下半年輻照外加工業務將保持上半年的勢態，預計營業收入環比上半年小幅增長。通過優質服務穩定現有客戶，加強分析客戶生產情況，力爭實現20%左右的增長。全力開發片材輻照市場；努力在食品、藥品、醫療器械的輻照市場取得突破。同時加強生產管理，提高生產效率。加強輔助設備的運行管理，降低能源消耗。控制各方面費用的支出，精確計算加工成本。

### 3. Electronic information industrial park

The Company will expand recommended leasing channels, including recommendations from relevant departments in the High-tech Zone, mutual recommendations from surrounding mature parks, lease expansion and recommendation of lessee companies, information releases on online media, etc.; actively follow up customers feedbacks, adjust leasing strategies, and maintain flexibility in leasing conditions, etc.; study on and develop rewards and incentive systems, etc. By going out and bringing in, the Company will integrate informatization into the operation and management of the park, improve the operation and management level of the park, expand the value-added service functions of the park, and realize value-added benefits.

The Company will actively promote the completion of the "Air Compressor Energy Saving and Consumption Reduction Project", and carry out QC group activities to achieve the results of QC activities, work out for energy saving and consumption reduction and improve the ability of the industrial park to carry out QC activities.

### 4. Other businesses

In the second half of the year, the irradiation processing business is expected to maintain the momentum of the first half of the year, and operating income is expected to increase slightly from the first half of the year. The Company will retain existing customers through provision of high-quality services, strengthen analysis of customer production, and strive to achieve a growth of about 20%. It will fully develop the sheet irradiation market; strive to make breakthroughs in the irradiation market of food, medicine and medical equipment. At the same time, it will strengthen production management and improve production efficiency, strengthen the operation and management of auxiliary equipment and reduce energy consumption, control the expenditure of all aspects and accurately calculate the processing cost.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 二、 持續管理提升，切實推動提質增效可持續發展

#### 1、 堅持黨建工作與生產經營相結合，以高質量黨建引領集團發展

繼續組織對本公司黨務幹部及黨員進行理論學習培訓，提高政治站位。發揮「關鍵少數」的示範和表率作用，加強中心組學習，帶動廣大黨員興學習之風。適時組織開展年度紅色主題教育，督導各支部開展支部學習教育，拓展教育形式。

繼續對各支部「學習強國」「蓉城先鋒·黨員e家」學習情況及「三會一課」的落實、執行情況進行督查；督促各支部黨員按照學習要求，完成線上、線下學時學習。

落實一崗雙責，抓好本公司黨風廉政建設，引導幹部嚴守黨紀國法的底線。健全制度，防範廉政風險和監管風險。以會議、微信、視頻、專題學習等方式開展年度反腐倡廉線上線下宣傳教育、培訓輔導。

### II. Continuously improving management and effectively promoting sustainable development through improving quality and efficiency

#### 1. Combining Party construction with production and operation so as to achieve development led by high-quality Party construction

The Company will continue to organize theoretical study and training for Party cadres and Party members to improve political positions. It will give full play to the role of demonstration and example of the "key minority", strengthen the study of the central group, create a better learning atmosphere among the Party members, organize and carry out the annual red theme education in due time, supervise branches in respect of branch learning and education, and diversify the form of education.

The Company will continue to supervise the learning of "Xuexi.cn" and "Rong Cheng pioneer & Party member e home" and the implementation and execution of "Two Studies, One Action"; urge all branch party members to complete online and offline learning in accordance with the learning requirements.

The Company will implement "One Post with Two Responsibilities", spend efforts in maintaining Party integrity, and guide cadres to strictly observe the bottom line of Party discipline and national laws, improve the system to prevent corruption risks and regulatory risks, conduct annual online and offline publicity, education, training and guidance on anti-corruption and promotion of integrity through conferences, WeChat, videos, and special learning.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 2、 加強內部控制和全面風險管理

推動本公司全面加強合規管理，加快提升依法治企合規管理水平，保障本公司健康持續發展，組織完成《成都普天2020年合規性評價報告》的發佈工作和相關合規性工作。更新《成都普天內控手冊》，完善內部及控股公司全面風險管理相關的內控制度，並按對落實執行進展情況進行督促檢查。落實重大風險季度監測和報告，每季度重新評估年初識別的重大風險並進行跟蹤監測。

### 3、 加大研發投入強度和攻關力度

加強創新能力建設，提升核心競爭力，培育發展新動能，充分發揮產品技術平台作用，進行相關的技術研發和試制工作，為產品市場拓展做相應準備。

### 4、 突出主業，強化投資管理

加快閒置資產的處置，繼續積極聯繫資產處置的受讓方，與潛在的資產受讓方條件協商處置條件，待達成一致意向後提出處置方案並執行。積極推進普天法爾勝股權轉讓事宜，取得股東批准後完成備案展開掛牌交易工作。按照清算程序正式推進成都月欣的清算註銷工作，爭取在年內完成清算方案。加強處僵治困及虧損企業治理工作監控和日常督導。

### 2. Enhancing internal control and comprehensive risk management

The Company will comprehensively strengthen compliance management, accelerate the improvement of the standard of legal governance and compliance management, ensure the healthy and sustainable development of the Company, and issue the "Chengdu Putian 2020 Compliance Evaluation Report" and complete related compliance work, update the "Chengdu General Internal Control Manual", improve the internal control system related to the comprehensive risk management of the internal and holding companies, and supervise and inspect the implementation progress, monitor and report major risks on a quarterly basis, re-evaluate major risks identified at the beginning of the year every quarter and conduct follow-up monitoring.

### 3. Increasing investments and efforts in research and development

The Company will strengthen the building of innovation capabilities, enhance core competitiveness, cultivate new drivers of development, give full play to the role of product technology platforms, conduct related technology research and development and trial production, and make corresponding preparations for market expansion for the products.

### 4. Focusing on main business and strengthening investment management

The Company will speed up the disposal of idle assets, continue to proactively engage with the transferee of the asset disposal, negotiate the conditions of disposal with the potential asset transferee, and propose and implement disposal plans after reaching consensus. It will actively promote the transfer of equity interest in Putian Fasten, and complete the filing after obtaining shareholders' approval so as to commence the tender. It will formally initiate the liquidation and cancellation of Chengdu Yuexin according to the required liquidation procedures and strive to complete the liquidation within the year. It will strengthen the monitoring and daily supervision of the governance of the deadlocked and loss-making enterprises.



## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 5、 加強成本費用管控和「兩金管理」

持續落實過「緊日子」的指導思想，提升精細化管理水平，強化成本費用意識。繼續控制費用列支，強化月度預算精細化管理；通過成纜信息系統預算管理系統，各部門費用控制在預算範圍內，預算外費用追加須嚴格按照成纜信息系統流程審批完成方可使用費用額度。加強對成本費用控制，所有費用均需要進行預算控制，逐級審批。

深化「兩金」壓控，做好客戶的信息收集和信用評價、根據客戶的信用評價確定先收款還是先發貨，培養和維護好優質客戶，從源頭上控制應收賬款佔用資金的風險。建立並完善好銷售台賬，及時瞭解收款、發貨以及合同的執行情況，及時向各實體發送應收賬款警示函。嚴格執行公司《應收賬款管理制度》相關規定，各實體定期進行向客戶發出對賬函，並上報公司銷售中心商務部，銷售中心商務部匯總公司回函情況。堅持「以銷定產、以產定採」原則，強化源頭控制，確定經濟採購量。規範存貨收發存的流程管理，加強存貨制度建設，定期開展存貨盤點，清理低效、無效存貨。嘗試開展對各實體單位進行存貨審計，杜絕產生新的不良存貨。

### 5. Reinforcing cost control and management of the “Two Funds”

The Company will continue to implement the guiding ideology of “practice of austerity”, improve the standard of refined management, and strengthen cost awareness. It will continue to control the expense list and strengthen the refined management of the monthly budget; through the budget management system in its information system, control the expenses of each department within the budget range, apply extra-budgetary fund upon strict approval in accordance with its information system process. It will strengthen the control of costs and expenses and all expenses shall be budgeted and approved level by level.

The Company will intensify the reduction and control of “Two Funds”, duly collect customer information and conduct credit evaluation, determine whether to collect payment or deliver goods first according to the customer’s credit rating and acquire and retain high-quality customers so as to control risks arising from account receivables from the source. It will establish and improve the sales account, keep an eye on the receipt, delivery, and contract execution, and timely send warning letters to each entity regarding outstanding account receivables. In strict accordance with relevant provisions of the “Account Receivables Management System” of the Company, each entity regularly issues reconciliation letters to customers, and reports to the commerce department of sales center of the Company, which will summarize the Company’s response letters. In adherence with the principle of “determining production by sales and determining procurement by production”, it will strengthen source control, and determine economic procurement volume, standardize the process management of the receipt and delivery of inventory, strengthen the construction of inventory system, carry out regular inventory counts, and clean up inefficient and invalid inventory, and also attempt to carry out inventory audits of all entities to prevent further incurrence of inferior inventory.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 6、 加強學習培訓，完善績效管理。

做好員工薪酬績效管理工作，進一步完善全員業績考核工作，持續完善《公司員工績效管理辦法》、《公司三級以上經理績效管理辦法》。根據公司戰略規劃和各項管理工作需要，密切與各部門的溝通，精選培訓課件，有針對性的加強公司各級員工的教育培訓，使員工的教育培訓制度化、常態化，促進公司各級員工綜合能力素質提高。加快完成公司退休人員社會化管理移交工作。盡快與地方簽訂退休人員社會化移交協議，配合完成人員、檔案、黨組織關係等的移交。

### 6. Enhancing learning and training and improving performance management

The Company will make efforts in management of employees' remuneration and performance, further improve the performance evaluation of all employees, continuously improve the Measures for Employee Performance Management of the Company (《公司員工績效管理辦法》) and Measures for Performance Management of Managers (grade III and above) of the Company (《公司三級以上經理績效管理辦法》). According to its own strategic planning and management needs, the Company will maintain close communication with all departments, select training courseware, and specifically strengthen the education and training of employees at all levels of the Company, institutionalize and normalize employee education and training, and facilitate the improvement of comprehensive ability of employees at all levels of the Company. It will also accelerate the completion of the transfer of social management of the Company's retirees, and sign agreements on transfer of social management for retirees with local governments as soon as possible, and cooperate in completing the transfer of personnel, files, and Party organization relationships.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 7、 強化基礎管理，提升經營保障能力。

規範和完善招標流程，嚴格按照相關規定執行集中採購，進一步完善集中採購與供應商管理信息化。持續開展三體系管理工作，開展與產品過程質量有關的風險識別。加強安全環保管理，全方位、全過程抓好安全工作，嚴防安全生產事故，確保企業生產經營順利開展。進一步強化節能環保工作，為生態文明建設貢獻力量。持續開展新冠肺炎疫情防控工作，按照疫情防控常態化的要求，繼續做好外防輸入，內防反彈；注意排查中高風險地區的來訪人員；繼續做好園區入口管理、園區消殺管理；及時補給各項，進行合理儲備。

### 7. **Strengthening basic management and enhancing operation guarantee capability**

The Company will standardize and consummate its bidding procedures. It will implement centralized procurement in strict accordance with relevant regulations to further improve the centralized procurement and supplier management informatization. It will also continue to carry out the three-system management and identify risks related to quality of product process. The Company will strengthen its safety and environmental protection management. It will adhere to its safety works at all levels to prevent the occurrence of safety related accidents and ensure smooth production and operation of the Company. The Company will contribute to the building of an ecological civilization by further enhancing energy conservation and environmental protection works. It will continue to carry out the prevention and control of the COVID-19, in accordance with the requirements of normalization of epidemic prevention and control, continue to do a good job of preventing the coronavirus from entering and spreading within a region; pay attention to checking visitors from medium and high risk areas; continue to do a good job in park entrance management and park disinfection management; replenish everything in time and make reasonable reserves.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 逾期定期存款

於二零二零年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委託性質的存款，也不存在其他到期不能收回的定期存款。

### 企業所得稅

根據《高新技術企業認定管理辦法》(國科發火[2016]32號)和《高新技術企業認定管理工作指引》(國科發火[2016]195號)有關規定，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(2018年至2020年)。

根據《高新技術企業認定管理辦法》(國科發火[2016]32號)和《高新技術企業認定管理工作指引》(國科發火[2016]195號)有關規定，本公司子公司成都中住光纖有限公司，享受高新技術企業15%的所得稅優惠稅率，有效期三年(2017年-2019年)。本期成都中住光纖有限公司已按規定提交覆核，根據過往經驗，預計10月份可以通過。故本期成都中住光纖有限公司仍保留按照15%的優惠稅率計算所得稅。

### 資產抵押

於二零二零年六月三十日，本集團未向銀行進行資產抵押貸款(二零一九年十二月三十一日：無)。

### 風險管理

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

### OVERDUE TIME DEPOSITS

As at 30 June 2020, the Group did not have any other deposit and trust deposit with nonbanking financial institutions nor time deposits that cannot be recovered on maturity.

### ENTERPRISE INCOME TAX

Pursuant to the relevant regulations of the Administrative Methods for the Recognition of High and New Technology Enterprises (Guo Ke Fa Huo [2016] No. 32) and Administrative Guidance with Regard to the Recognition of High and New Technology Enterprises (Guo Ke Fa Huo [2016] No. 195), the Company was recognized as a high-tech enterprise and enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2018 to 2020.

Pursuant to the relevant regulations of the Administrative Methods for the Recognition of High and New Technology Enterprises (Guo Ke Fa Huo [2016] No. 32) and Administrative Guidance with Regard to the Recognition of High and New Technology Enterprises (Guo Ke Fa Huo [2016] No. 195), the Company's subsidiaries, Chengdu SEI Optical Fiber Co., Ltd. enjoyed the high-tech enterprises preferential tax rate of 15% for a period of three years from 2017 to 2019. Chengdu SEI Optical Fiber Co., Ltd. had applied for reassessment in accordance with the requirements during the Period. Based on past experience, it is expected that it will pass the reassessment by October. Therefore, Chengdu SEI Optical Fiber Co., Ltd. still withheld the income tax at the preferential tax rate of 15% during the Period.

### Pledge of Assets

As at 30 June 2020, no asset has been pledged by the Group as security for bank loan (31 December 2019: No).

### RISK MANAGEMENT

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



# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 1、 戰略目標達不到預期的風險

新冠疫情導致各產業未復工，一段時間內生產經營非正常，對本集團預定戰略目標的實現造成較大影響，新冠疫情下企業復工待政府批准，影響已有合同的按期執行；重大客戶市場暫未恢復；貨運不正常，影響供應和銷售。本集團將根據疫情的影響，調整2020年總體戰略規劃目標。

### 2、 匯率風險

本集團面臨的匯率風險指由於美元匯率上升，公司進口成本增加，匯兌損失增加。本集團將及時關注美元匯率走勢，必要時採取遠期鎖匯，鎖定付匯成本。

### 3、 市場風險

市場風險指受通信行業和科技進步的影響，造成本集團產品市場需求降低，並有被替代產品擠佔市場的風險。本集團持續積極關注通信技術及能源傳輸技術的發展，將有關新技術發展變化的信息及時反饋給技術系統，以作為技術系統分析產品技術的發展動態；同時加強市場預測能力，做好關鍵客戶、大客戶、普通客戶的分級管理和維護，拓展新客戶，培育新市場。

### 4、 供應鏈風險

本集團面臨的供應鏈風險歸因於原材料氦氣的供應。中國屬於貧氦國，氦氣基本上全來自進口，氦氣資源壟斷情況加劇，供應緊張導致缺貨，影響生產；中美貿易爭端增加關稅，導致採購成本增加。本集團將加強與氦氣供應商的聯繫，簽訂長期穩定供應合同；增強轉換供應商的能力。

### 1. Risk of strategic goals falling below expectation

As the COVID-19 epidemic has resulted in suspension of work, the production and operation will be abnormal for a period of time, which has a significant impact on attaining the strategic goals pre-determined by the Group. Amid the COVID-19 epidemic, the resumption of work is subject to government approval, which will affect the on-schedule implementation of existing contracts. Major customer markets have not yet recovered and abnormal shipment has affected supply and sales. The Group will adjust the overall strategic planning goals for 2020 taking into the impact of the epidemic.

### 2. Foreign exchange rate risk

The Group is exposed to foreign exchange rate risk as an increase in the foreign exchange rate of US dollar will lead to an increase in cost of import and thus an increase in foreign exchange loss. The Group will closely monitor the trend of the US dollar exchange rate, and if necessary, adopt forward measures to lock in the exchange rate.

### 3. Market risk

Market risk refers to the risk of decline in the market demand for products of the Group as affected by the communication industry and advance of science and technology resulting in market position of products of the Group being threatened by substitute products. The Group constantly and actively focuses on the development of the communication industry and energy transmission technology. The information on developments and changes in new technology is timely reported back to technology system and will be handled by technology system as the development trend for product technology analysis. Meanwhile, the Group strengthens its market forecasting capabilities, improves its respective management and maintenance for its different customer levels comprising of key customers, major customers and general customers, explores new customers and develops new markets.

### 4. Supply chain risk

The Group is exposed to supply chain risks associated to the supply of helium, a kind of raw material. As China is short of helium resources, all helium are basically imported. The intensified monopolisation of helium resources has resulted in a tightening of supply and shortage of stock, which affects production. Procurement costs for helium had increased as a result of the Sino-US trade disputes leading to increased tariffs imposed. The Group will strengthen its liaison and enter into long-term stable supply contracts with its helium suppliers, and enhance its ability to switch suppliers.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 5、 人力資源風險

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

### 集團員工及酬金計劃

於二零二零年六月三十日，本集團員工人數為625人（於二零一九年十二月三十一日：749人）。截至本期間，員工酬金為人民幣19,649,583.44元（二零一九年同期：人民幣24,748,998.68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。

### 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%。

### 5. Human resources risk

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

### STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2020, the Group had 625 staff members (as at 31 December 2019: 749). For the Period, the remuneration for staff members was RMB19,649,583.44 (the corresponding period of 2019: RMB24,748,998.68).

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.

### 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 any new shares of the Company. During the Period, there was no change in the Company's total share capital and share capital structure. The total issued share capital of the Company remained at RMB400,000,000 divided into 400,000,000 shares with a nominal value of RMB1.00 each, comprising 240,000,000 domestic state-owned legal person shares and 160,000,000 overseas issued shares ("H Shares"), representing 60% and 40% of the issued share capital of the Company, respectively.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 2. 主要股東持股情況

於二零二零年六月三十日，本公司之最大股東為中國普天信息產業股份有限公司，持有國有法人股240,000,000股，佔已發行股本的60%。於二零二零年六月三十日，香港中央結算(代理人)有限公司(「中央結算公司」，分別代表多個客戶持有本公司股份)所持有的H股為156,258,999股，佔已發行股本的37.65%。

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

據中央結算公司申明，於二零二零年六月三十日，持有本公司H股5%或以上的包括以下中央結算系統參與者：

	於二零二零年 六月三十日 末持股數 Number of Shares held as at 30 June 2020	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
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#### 中央結算系統參與者

香港上海匯豐銀行  
有限公司

中銀國際證券有限公司

#### CCASS participants

The Hongkong & Shanghai

Banking Corporation Limited

BOCI Securities Limited

18,175,000

9,945,000

11.35%

6.21%

4.54%

2.49%

除上述披露者外，於二零二零年六月三十日，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。

### 2. Shareholdings of substantial shareholders

As at 30 June 2020, the largest shareholder of the Company was China Potevio Company Limited which held 240,000,000 state-owned legal person shares, representing 60% of the issued share capital of the Company. As at 30 June 2020, HKSCC Nominees Limited ("HKSCC", holding shares of the Company on behalf of various customers) held 156,258,999 H Shares, representing 37.65% of the issued share capital of the Company.

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

As indicated by HKSCC, as at 30 June 2020, the Central Clearing and Settlement System ("CCASS") participants holding 5% or more of the H Shares of the Company are shown as follows:

Save as disclosed above, as at 30 June 2020, the Company was not aware of any other shareholding interests which are required to be disclosed pursuant to the SFO. The Board was not aware of any person holding, directly or indirectly, 5% or more of the interests in the H Shares of the Company.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 3. 董事、監事持股情況

於二零二零年六月三十日，本公司的董事、監事及行政總裁概無於本公司或其相關法團（定義見證券及期貨條例）的股份、相關股份及債券中擁有任何根據證券及期貨條例第352條規定須於登記冊內記錄的權益及淡倉，或根據上市規則附錄十所載的上市發行人董事進行證券交易的標準守則（「標準守則」）而須知會本公司及香港聯合交易所有限公司（「聯交所」）的權益及淡倉。

### 4. 足夠之公眾持股量

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

### 5. 購買、出售或贖回本公司上市證券

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

### 6. 可兌換證券、購股權、認股權證或相關權利

本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相關權利。

## 中期股息

董事會建議截至二零二零年六月三十日止六個月不派發中期股息（截至二零一九年六月三十日止六個月未派發中期股息）。

## 審核委員會

目前，本公司董事會審核委員會（「審核委員會」）委員為毛亞萍女士（主席）、肖孝州先生及馮鋼先生，彼等三人均為本公司的獨立非執行董事。

### 3. Shareholdings of Directors and Supervisors

As at 30 June 2020, none of the Directors, Supervisors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of the SFO) recorded in the register as required under Section 352 of the SFO or which were otherwise required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") set out in Appendix 10 to the Listing Rules.

### 4. Sufficient public float

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

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

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

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

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

## INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the Period (no interim dividend was paid for the six months ended 30 June 2019).

## AUDIT COMMITTEE

At present, the members of the audit committee of the Board of the Company (the "Audit Committee") are Ms. Mao Yaping (Chairman), Mr. Xiao Xiaozhou and Mr. Feng Gang, and all of them are independent non-executive Directors of the Company.



## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至本期間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本期間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。

### 企業管治守則

本公司認為良好的企業管治的價值及重要性，有助改善企業的表現及承擔能力。本公司定期審閱其企業管治，以確保本公司一直遵守企業管治守則。

董事會認為，本公司於本期間內已按照聯交所上市規則附錄十四所載，於二零二零年一月一日至二零二零年六月三十日期間一直遵守《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公告及中期業績報告

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

本公司二零二零年中期業績報告將寄發予本公司股東，並於適當時候在上述網站可供查閱。

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

### CODE ON CORPORATE GOVERNANCE

The Company believes that the value and importance of good corporate governance will help enhancing corporate performance and accountability. The Company periodically reviews its corporate governance to ensure its continuous compliance with the CG Code.

The Board considers that the Company has complied with the code provisions set out in the CG Code during the period from 1 January 2020 to 30 June 2020 as stated in Appendix 14 to the Listing Rules of the Stock Exchange during the Period.

### COMPLIANCE WITH THE MODEL CODE

During the Period, the Company had adopted the Model Code as set out in Appendix 10 to the Listing Rules as the code of conduct regarding securities transactions by the Directors and Supervisors of the Company.

After specific enquiries, the Board is pleased to report that all Directors and Supervisors have confirmed their full compliance with the Model Code during the Period.

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

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

The 2020 interim report of the Company will be dispatched to the shareholders of the Company and will be available for inspection at the above websites in due course.

# 合併資產負債表(未經審計)

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

2020年6月30日 As at 30 June 2020

會企01表  
編製單位：成都普天電纜股份有限公司

Form AC-01  
PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE  
COMPANY LIMITED

單位：人民幣元  
Unit: RMB Yuan

資產	Asset	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>流動資產：</b>	<b>Current assets:</b>			
貨幣資金	Cash and bank balances	1	<b>400,702,162.32</b>	459,059,145.36
結算備付金	Settlement funds			
拆出資金	Loans to other banks			
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivables	2	<b>38,828,146.41</b>	39,263,164.85
應收賬款	Account receivables	3	<b>86,259,507.02</b>	74,162,187.82
應收款項融資	Receivables financing	4	<b>32,107,345.19</b>	23,544,919.54
預付款項	Advances paid	5	<b>2,284,299.19</b>	5,227,159.45
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			
其他應收款	Other receivables	6	<b>11,687,448.28</b>	9,417,517.89
買入返售金融資產	Financial assets under reverse repo			
存貨	Inventories	7	<b>104,255,549.90</b>	84,117,089.03
合同資產	Contract assets			
持有待售資產	Assets classified as held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	8	<b>15,525,301.24</b>	13,414,824.98
<b>流動資產合計</b>	<b>Total current assets</b>		<b>691,649,759.55</b>	708,206,008.92

# 合併資產負債表(未經審計)(續)

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED) (CONTINUED)

2020年6月30日 As at 30 June 2020

單位：人民幣元

Unit: RMB Yuan

資產	Asset	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>非流動資產：</b>	<b>Non-current assets:</b>			
發放貸款和墊款	Loans and advances paid			
債權投資	Debt investments	9		
其他債權投資	Other debt investments			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	10	<b>117,406,065.30</b>	123,928,703.14
其他權益工具投資	Other equity instrument investments	11	<b>4,301,679.00</b>	4,977,441.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property	12	<b>72,540,704.82</b>	70,579,366.92
固定資產	Fixed assets	13	<b>157,421,953.09</b>	170,358,882.98
在建工程	Construction in progress	14	<b>9,029,097.46</b>	8,841,518.20
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
使用權資產	Right of use assets			
無形資產	Intangible assets	15	<b>43,546,238.51</b>	45,009,933.83
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	16		
其他非流動資產	Other non-current assets			
<b>非流動資產合計</b>	<b>Total non-current assets</b>		<b>404,245,738.18</b>	423,695,846.07
<b>資產總計</b>	<b>Total assets</b>		<b>1,095,895,497.73</b>	1,131,901,854.99

# 合併資產負債表(未經審計)(續)

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED) (CONTINUED)

2020年6月30日 As at 30 June 2020

負債和所有者權益	Liabilities and Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>流動負債：</b>	<b>Current liabilities:</b>			
短期借款	Short-term borrowings			
向中央銀行借款	Central bank loans			
拆入資金	Loans from other banks			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable	17	<b>43,535,098.45</b>	50,506,098.62
預收款項	Advances received	18	<b>243,679.02</b>	254,715.26
合同負債	Contract liabilities	19	<b>4,021,380.20</b>	4,161,020.10
賣出回購金融資產款	Financial liabilities under repo			
吸收存款及同業存放	Absorbing deposit and interbank deposit			
代理買賣證券款	Deposit for agency security transaction			
代理承銷證券款	Deposit for agency security underwriting			
應付職工薪酬	Employee benefits payable	20	<b>19,418,167.12</b>	24,383,820.96
應交稅費	Taxes and rates payable	21	<b>1,490,054.75</b>	1,485,079.75
其他應付款	Other payables	22	<b>20,507,751.76</b>	21,165,954.30
應付手續費及佣金	Handling fee and commission payable			
應付分保賬款	Reinsurance accounts payable			
持有待售負債	Liabilities classified as held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year			
其他流動負債	Other current liabilities			
<b>流動負債合計</b>	<b>Total current liabilities</b>		<b>89,216,131.30</b>	101,956,688.99

# 合併資產負債表(未經審計)(續)

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED) (CONTINUED)

2020年6月30日 As at 30 June 2020

負債和所有者權益	Liabilities and Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>非流動負債：</b>	<b>Non-current liabilities:</b>			
保險合同準備金	Insurance policy reserve			
長期借款	Long-term borrowings	23	<b>6,365,846.15</b>	6,483,910.19
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable			
預計負債	Provisions			
遞延收益	Deferred income	24	<b>55,905,763.18</b>	57,742,528.84
遞延所得稅負債	Deferred tax liabilities	16	<b>897,621.67</b>	639,937.30
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total non-current liabilities</b>		<b>63,169,231.00</b>	64,866,376.33
<b>負債合計</b>	<b>Total liabilities</b>		<b>152,385,362.30</b>	166,823,065.32
<b>所有者權益</b>	<b>Equity:</b>			
(或股東權益)：				
實收資本(或股本)	Share capital/Paid-in capital	25	<b>400,000,000.00</b>	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve	26	<b>638,760,122.08</b>	638,760,122.08
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income	27	<b>2,692,865.02</b>	3,626,311.39
專項儲備	Special reserve			
盈餘公積	Surplus reserve	28	<b>8,726,923.61</b>	8,726,923.61
一般風險準備	General risk reserve			
未分配利潤	Undistributed profit	29	<b>-208,966,905.47</b>	-193,187,054.70
歸屬於母公司所有者權益合計	<b>Total equity attributable to the parent company</b>		<b>841,213,005.24</b>	857,926,302.38
少數股東權益	<b>Non-controlling interest</b>		<b>102,297,130.19</b>	107,152,487.29
<b>所有者權益合計</b>	<b>Total equity</b>		<b>943,510,135.43</b>	965,078,789.67
<b>負債和所有者權益總計</b>	<b>Total liabilities &amp; equity</b>		<b>1,095,895,497.73</b>	1,131,901,854.99



# 母公司資產負債(未經審計)

## STATEMENT OF FINANCIAL POSITION OF THE PARENT COMPANY (UNAUDITED)

2020年6月30日 As at 30 June 2020

會企01表  
編製單位：成都普天電纜股份有限公司

Form AC-01  
PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE  
COMPANY LIMITED

單位：人民幣元  
Unit: RMB Yuan

資產	Asset	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>流動資產：</b>	<b>Current assets:</b>			
貨幣資金	Cash and bank balances		<b>308,091,266.62</b>	323,030,109.04
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable		<b>6,805,813.18</b>	11,027,992.05
應收賬款	Accounts receivable	1	<b>63,923,779.47</b>	42,782,831.45
應收款項融資	Receivables financing		<b>32,107,345.19</b>	21,928,377.28
預付款項	Advances paid		<b>760,124.62</b>	432,864.23
其他應收款	Other receivables	2	<b>36,716,887.75</b>	35,092,298.50
存貨	Inventories		<b>7,207,492.03</b>	14,841,576.60
合同資產	Contract assets			
持有待售資產	Assets classified as held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets		<b>5,984,971.72</b>	7,908,708.27
<b>流動資產合計</b>	<b>Total current assets</b>		<b>461,597,680.58</b>	457,044,757.42
<b>非流動資產：</b>	<b>Non-current assets:</b>			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivable			
長期股權投資	Long-term equity investments	3	<b>291,856,289.04</b>	298,378,926.88
其他權益工具投資	Other equity instrument investments		<b>4,301,679.00</b>	4,977,441.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property		<b>47,277,268.22</b>	44,846,325.24
固定資產	Fixed assets		<b>61,632,938.61</b>	70,200,267.11
在建工程	Construction in progress		<b>7,256,444.45</b>	6,891,761.65
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets		<b>30,206,877.57</b>	31,505,072.91
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			
其他非流動資產	Other non-current assets			
<b>非流動資產合計</b>	<b>Total non-current assets</b>		<b>442,531,496.89</b>	456,799,794.79
<b>資產總計</b>	<b>Total assets</b>		<b>904,129,177.47</b>	913,844,552.21

# 母公司資產負債表(未經審計)(續)

## STATEMENT OF FINANCIAL POSITION OF THE PARENT COMPANY (UNAUDITED) (CONTINUED)

2020年6月30日 As at 30 June 2020

負債和所有者權益	Liabilities and equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>流動負債：</b>	<b>Current liabilities:</b>			
短期借款	Short-term borrowings			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		<b>17,445,779.01</b>	15,853,871.62
預收款項	Advances received		<b>243,679.02</b>	254,715.26
合同負債	Contract liabilities		<b>1,949,181.33</b>	1,949,181.33
應付職工薪酬	Employee benefits payable		<b>12,176,224.88</b>	15,013,109.80
應交稅費	Taxes and rates payable		<b>1,458,665.27</b>	1,454,617.12
其他應付款	Other payables		<b>24,731,042.73</b>	25,134,802.67
持有待售負債	Liabilities classified as held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year			
<b>其他流動負債</b>	<b>Other current liabilities</b>			
<b>流動負債合計</b>	<b>Total current liabilities</b>		<b>58,004,572.24</b>	59,660,297.80
<b>非流動負債：</b>	<b>Non-current liabilities:</b>			
長期借款	Long-term borrowings		<b>6,365,846.15</b>	6,483,910.19
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable			
預計負債	Provisions			
遞延收益	Deferred income			
遞延所得稅負債	Deferred tax liabilities		<b>897,621.67</b>	639,937.30
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total non-current liabilities</b>		<b>7,263,467.82</b>	7,123,847.49
<b>負債合計</b>	<b>Total liabilities</b>		<b>65,268,040.06</b>	66,784,145.29

## 母公司資產負債(未經審計)(續)

### STATEMENT OF FINANCIAL POSITION OF THE PARENT COMPANY (UNAUDITED) (CONTINUED)

2020年6月30日 As at 30 June 2020

負債和所有者權益	Liabilities and equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
<b>所有者權益(或股東權益):</b>	<b>Shareholders' equity:</b>			
實收資本(或股本)	Share capital		<b>400,000,000.00</b>	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preference shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		<b>648,262,469.64</b>	648,262,469.64
減：庫存股	Less: treasury shares			
其他綜合收益	Other comprehensive income		<b>2,692,865.02</b>	3,626,311.39
專項儲備	Special reserve			
盈餘公積	Surplus reserve		<b>8,726,923.61</b>	8,726,923.61
未分配利潤	Undistributed profit		<b>-220,821,120.86</b>	-213,555,297.72
<b>所有者權益合計</b>	<b>Total equity</b>		<b>838,861,137.41</b>	847,060,406.92
<b>負債和所有者權益總計</b>	<b>Total liabilities &amp; shareholders' equity</b>		<b>904,129,177.47</b>	913,844,552.21

# 合併利潤表(未經審計)

## CONSOLIDATED INCOME STATEMENT (UNAUDITED)

2020年度1-6月 For January to June of year 2020

會企02表

編製單位：成都普天電纜股份有限公司

Form AC-02

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

單位：人民幣元

Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業總收入	<b>I. Total operating revenue</b>	1	<b>209,496,937.20</b>	247,567,114.21
其中：營業收入	Including: Operating revenue	1	<b>209,496,937.20</b>	247,567,114.21
利息收入	Interest income			
已賺保費	Premium earned			
手續費及佣金收入	Revenue from handling charges and commission			
二、營業總成本	<b>II. Total operating cost</b>		<b>228,308,367.93</b>	267,612,719.30
其中：營業成本	Including: Operating cost	1	<b>200,076,938.62</b>	236,182,069.44
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			
提取保險責任準備 金淨額	Net provision of insurance policy reserve			
保單紅利支出	Premium bonus expenditures			
分保費用	Reinsurance expenses			
稅金及附加	Taxes and surcharges	2	<b>3,108,313.68</b>	3,292,475.72
銷售費用	Selling expenses		<b>3,496,367.55</b>	5,844,316.88
管理費用	Administrative expenses		<b>18,297,986.90</b>	22,488,834.13
研發費用	R&D expenses		<b>5,368,393.82</b>	3,655,206.78
財務費用	Financial expense	3	<b>-2,039,632.64</b>	-3,850,183.65
其中：利息費用	Including: Interest expenses		<b>48,230.90</b>	51,064.28
利息收入	Interest income		<b>2,655,745.43</b>	4,178,054.47

# 合併利潤表(未經審計)(續)

## CONSOLIDATED INCOME STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
加：其他收益	Add: Other income	4	<b>2,070,027.53</b>	2,542,601.51
投資收益(損失以「-」號填列)	Investment income (or less: losses)	5	<b>-6,522,637.84</b>	-5,420,625.03
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures		<b>-6,522,637.84</b>	-5,420,625.03
以攤餘成本計量的金融資產終止確認收益	Termination of income recognition of financial assets at amortised cost(or less: losses)			
匯兌收益(損失以「-」號填列)	Gains on foreign exchange (or less: losses)			
淨敞口套期收益(損失以「-」號填列)	Gains on net exposure to hedging risk (or less: losses)			
公允價值變動收益(損失以「-」號填列)	Gains on changes in fair value (or less: losses)			
信用減值損失(損失以「-」號填列)	Gains on credit impairment (or less: losses)	6	<b>-371,919.75</b>	5,666,258.27
資產減值損失(損失以「-」號填列)	Gains on asset impairment (or less: losses)	7	<b>-1,880,650.92</b>	-4,844,244.84
資產處置收益(損失以「-」號填列)	Gains on asset disposal (or less: losses)	8	<b>83,589.57</b>	26,335.95
<b>三、營業利潤(虧損以「-」號填列)</b>	<b>III. Operating profit (or less: losses)</b>		<b>-25,433,022.14</b>	-22,075,279.23
加：營業外收入	Add: Non-operating revenue	9	<b>4,886,460.20</b>	76,649.05
減：營業外支出	Less: Non-operating expenditures	10	<b>88,645.93</b>	195,549.60
<b>四、利潤總額(虧損總額以「-」號填列)</b>	<b>IV. Profit before tax (or less: total loss)</b>		<b>-20,635,207.87</b>	-22,194,179.78
減：所得稅費用	Less: Income tax	11		-70,434.62



# 合併利潤表(未經審計)(續)

## CONSOLIDATED INCOME STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元

Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
<b>五、淨利潤(淨虧損以「-」號填列)</b>	<b>V. Net profit (or less: net loss)</b>			
(一) 按經營持續性分類：	(I) Categorized by the continuity of operations			
1. 持續經營淨利潤(淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: net loss)		<b>-20,635,207.87</b>	-22,123,745.16
2. 終止經營淨利潤(淨虧損以「-」號填列)	2. Net profit from discontinued operations (or less: net loss)		<b>-20,635,207.87</b>	-22,123,745.16
(二) 按所有權歸屬分類：	(II) Categorized by the portion of equity ownership			
1. 歸屬於母公司所有者的淨利潤(淨虧損以「-」號填列)	1. Net profit attributable to owners of parent company (or less: net loss)		<b>-15,779,850.77</b>	-16,706,521.84
2. 少數股東損益(淨虧損以「-」號填列)	2. Net profit attributable to non-controlling shareholders (or less: net loss)		<b>-4,855,357.10</b>	-5,417,223.32
<b>六、其他綜合收益的稅後淨額</b>	<b>VI. Other comprehensive income after tax</b>	12	<b>-933,446.37</b>	257,193.00
歸屬於母公司所有者的其他綜合收益的稅後淨額	Items attributable to the owners of the parent company		<b>-933,446.37</b>	257,193.00
(一) 不能重分類進損益的其他綜合收益	(I) Not to be reclassified subsequently to profit or loss		<b>-933,446.37</b>	257,193.00
1. 重新計量設定受益計劃變動額	1. Changes in remeasurement on the net defined benefit plan			
2. 權益法下不能轉損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit or loss			
3. 其他權益工具投資公允價值變動	3. Changes in fair value of other equity instrument investments		<b>-933,446.37</b>	257,193.00
4. 企業自身信用風險公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			

# 合併利潤表(未經審計)(續)

## CONSOLIDATED INCOME STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve (profit or loss on cash flow hedging)			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 其他	7. Others			
歸屬於少數股東的其他綜合收益的稅後淨額	Items attributable to non-controlling shareholders			
<b>七、綜合收益總額</b>	<b>VII. Total comprehensive income</b>		<b>-21,568,654.24</b>	-21,866,552.16
歸屬於母公司所有者的綜合收益總額	Items attributable to the owners of the parent company		<b>-16,713,297.14</b>	-16,449,328.84
歸屬於少數股東的綜合收益總額	Items attributable to non-controlling shareholders		<b>-4,855,357.10</b>	-5,417,223.32
<b>八、每股收益：</b>	<b>VIII. Earnings per share (EPS):</b>			
(一) 基本每股收益	(I) Basic EPS (yuan per share)		<b>-0.04</b>	-0.04
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)		<b>-0.04</b>	-0.04

# 母公司利潤表(未經審計)

## INCOME STATEMENT OF THE PARENT COMPANY (UNAUDITED)

2020年度1-6月 For January to June of year 2020

會企02表

編製單位：成都普天電纜股份有限公司

Form AC-02

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

單位：人民幣元

Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業收入	I. Operating revenue	1	<b>139,953,957.17</b>	141,239,940.57
減：營業成本	Less: Operating cost	1	<b>130,891,916.85</b>	129,989,784.63
税金及附加	Taxes & surcharge for operations		<b>2,218,522.42</b>	2,263,709.48
銷售費用	Selling expenses		<b>762,807.21</b>	1,320,642.45
管理費用	Administrative expenses		<b>13,693,349.61</b>	14,100,091.09
研發費用	R&D expenses	2	<b>1,368,160.97</b>	1,004,712.79
財務費用	Financial expenses		<b>-1,610,385.29</b>	-2,624,045.70
其中：利息費用	Including: Interest expenses		<b>48,230.90</b>	51,064.28
利息收入	Interest income		<b>1,787,663.47</b>	2,652,916.03
加：其他收益	Add: Other income		<b>170,395.52</b>	650,000.00
投資收益(損失以「-」號填列)	Investment income (loss, expressed in negative figure)	3	<b>-6,522,637.84</b>	18,063,301.36
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures		<b>-6,522,637.84</b>	-5,420,625.03
以攤餘成本計量的金融資產終止確認收益	Gains from derecognition of financial assets at amortized cost			
淨敞口套期收益(損失以「-」號填列)	Gains on net exposure to hedging risk (or less: losses)			
公允價值變動收益(損失以「-」號填列)	Gains on changes in fair value (or less: losses)			
信用減值損失(損失以「-」號填列)	Credit impairment loss		<b>1,695,343.53</b>	4,342,545.24
資產減值損失(損失以「-」號填列)	Assets impairment loss			
資產處置收益(損失以「-」號填列)	Gains on asset disposal (or less: losses)			26,003.58

# 母公司利潤表(未經審計)(續)

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

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、營業利潤(虧損以「-」號填列)	<b>II. Operating profit (loss, expressed in negative figure)</b>		<b>-12,027,313.39</b>	18,266,896.01
加：營業外收入	Add: Non-operating revenue		<b>4,850,000.00</b>	
減：營業外支出	Less: Non-operating expenditures		<b>88,509.75</b>	195,436.80
三、利潤總額(虧損總額以「-」號填列)	<b>III. Profit before tax (or less: total loss)</b>		<b>-7,265,823.14</b>	18,071,459.21
減：所得稅費用	Less: income tax			
四、淨利潤(淨虧損以「-」號填列)	<b>IV. Net profit (loss, expressed in negative figure)</b>		<b>-7,265,823.14</b>	18,071,459.21
(一) 持續經營淨利潤 (淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: net loss)		<b>-7,265,823.14</b>	18,071,459.21
(二) 終止經營淨利潤 (淨虧損以「-」號填列)	2. Net profit from discontinued operations (or less: net loss)			
五、其他綜合收益的稅後淨額	<b>V. Other comprehensive income after tax</b>		<b>-933,446.37</b>	257,193.00
(一) 不能重分類進損益的其他綜合收益	(I) Not reclassified subsequently to profit or loss		<b>-933,446.37</b>	257,193.00
1. 重新計量設定受益計劃變動額	1. Changes in remeasurement on the net defined benefit liability/asset			
2. 權益法下不能轉損益的其他綜合收益	2. Other comprehensive income can not transfer to profit and loss under equity method			
3. 其他權益工具投資公允價值變動	3. Change on fair value of other equity investment		<b>-933,446.37</b>	257,193.00
4. 企業自身信用風險公允價值變動	4. Change on fair value of company's credit risk			
5. 其他	5. others			

## 母公司利潤表(未經審計)(續)

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

2020年度1-6月 For January to June of year 2020

單位：人民幣元

Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的其他綜合收益	1. Other comprehensive income transfer to profit and loss under equity method			
2. 其他債權投資公允價值變動	2. Change on fair value of other debt investment			
3. 金融資產重分類計入其他綜合收益的金額	3. The amount of financial assets reclassified to other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision on Credit impairment of other debt investment			
5. 現金流量套期儲備	5. Profit or loss on cash flow hedging			
6. 外幣財務報表折算差額	6. Translation difference of financial statements in foreign currencies			
7. 其他	7. Others			
<b>六、綜合收益總額</b>	<b>VI. Total comprehensive income</b>		<b>-8,199,269.51</b>	18,328,652.21
<b>七、每股收益：</b>	<b>VII. Earnings per share("EPS"):</b>			
(一) 基本每股收益	(I) Basic EPS (RMB/share)			
(二) 稀釋每股收益	(II) Diluted EPS (RMB/share)			



# 合併現金流量表(未經審計)

## CONSOLIDATED CASH FLOW STATEMENT (UNAUDITED)

2020年度1-6月 For January to June of year 2020

會企03表  
編製單位：成都普天電纜股份有限公司

Form AC-03  
PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE  
COMPANY LIMITED

單位：人民幣元  
Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
<b>一、經營活動產生的現金流量：</b>	<b>I. Cash flows from operating activities:</b>			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		<b>96,712,235.14</b>	211,933,175.22
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 from original insurance contract premium			
收到再保業務現金淨額	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			
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			
代理買賣證券收到的現金淨額	Net cash receipts from agency security transaction		<b>324,527.72</b>	557,334.84
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	1	<b>46,988,020.64</b>	56,197,135.93
經營活動現金流入小計	Subtotal of cash inflows from operating activities		<b>144,024,783.50</b>	268,687,645.99

# 合併現金流量表(未經審計)(續)

## CONSOLIDATED CASH FLOW STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元

Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		<b>132,100,811.31</b>	131,323,357.61
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 payments for insurance indemnities of original insurance contracts			
拆出資金淨增加額	Net increase of loans to others			
支付利息、手續費及佣金的現金	Cash payments for interest, handling charges and commission			
支付保單紅利的現金	Cash payments for policy bonus		<b>24,619,329.70</b>	30,630,561.63
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		<b>3,564,202.87</b>	10,830,999.22
支付的各項稅費	Cash payments for taxes and rates			
支付其他與經營活動有關的現金	Other cash payments related to operating activities	2	<b>28,411,265.15</b>	59,906,765.63
經營活動現金流出小計	Subtotal of cash outflows from operating activities		<b>188,695,609.03</b>	232,691,684.09
經營活動產生的現金流量淨額	Net cash flows from operating activities		<b>-44,670,825.53</b>	35,995,961.90

# 合併現金流量表(未經審計)(續)

## CONSOLIDATED CASH FLOW STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
<b>二、投資活動產生的現金流量：</b>	<b>II. Cash flows from investing activities:</b>			
收回投資收到的現金	Cash receipts from withdrawal of investments			
取得投資收益收到的現金	Cash receipts from investment income			
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash receipts from the disposal of fixed assets, intangible assets and other long-term assets		<b>529,000.00</b>	122,100.00
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		<b>529,000.00</b>	122,100.00
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets		<b>2,093,984.84</b>	6,344,548.73
投資支付的現金	Cash payments for investments			
質押貸款淨增加額	Net increase of pledged borrowings			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		<b>2,093,984.84</b>	6,344,548.73
投資活動產生的現金流量淨額	Net cash flows from investing activities		<b>-1,564,984.84</b>	-6,222,448.73

# 合併現金流量表(未經審計)(續)

## CONSOLIDATED CASH FLOW STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元

Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>			
吸收投資收到的現金	Cash receipts from absorbing investments			
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 shareholders as investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings		<b>230,231.56</b>	228,072.51
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		<b>48,230.90</b>	16,051,064.28
其中：子公司支付給少數股東的股利、利潤	Including: Cash paid by subsidiaries to non-controlling shareholders as dividend or profit			16,000,000.00
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		<b>278,462.46</b>	16,279,136.79
籌資活動產生的現金流量淨額	Net cash flows from financing activities		<b>-278,462.46</b>	-16,279,136.79

# 合併現金流量表(未經審計)(續)

## CONSOLIDATED CASH FLOW STATEMENT (UNAUDITED) (CONTINUED)

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	<b>IV. Effect of foreign exchange rate changes on cash &amp; cash equivalents</b>			12,646.47
五、現金及現金等價物淨增加額	<b>V. Net increase in cash and cash equivalents</b>		<b>-46,514,272.83</b>	13,507,022.85
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		<b>398,432,726.66</b>	356,967,593.50
六、期末現金及現金等價物餘額	<b>VI. Closing balance of cash and cash equivalents</b>		<b>351,918,453.83</b>	370,474,616.35



## 母公司現金流量表(未經審計)

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

2020年度1-6月 For January to June of year 2020

會企03表

編製單位：成都普天電纜股份有限公司

Form AC-03

PREPARED BY: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

單位：人民幣元

Unit: RMB Yuan

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、經營活動產生的現金流量：	<b>I. Cash flows from operating activities:</b>		
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services	<b>25,282,182.56</b>	89,271,152.42
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	<b>20,654,853.33</b>	26,039,972.89
經營活動現金流入小計	Subtotal of cash inflows from operating activities	<b>45,937,035.89</b>	115,311,125.31
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received	<b>35,377,144.04</b>	29,771,323.52
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees	<b>12,631,150.69</b>	12,442,077.81
支付的各项稅費	Cash payments of taxes and rates	<b>2,448,345.76</b>	2,776,243.29
支付其他與經營活動有關的現金	Other cash payments related to operating activities	<b>9,788,452.81</b>	31,998,995.84
經營活動現金流出小計	Subtotal cash outflows from operating activities	<b>60,245,093.30</b>	76,988,640.46
經營活動產生的現金流量淨額	Net cash flows from operating activities	<b>-14,308,057.41</b>	38,322,484.85

# 母公司現金流量表(未經審計)(續)

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

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、投資活動產生的現金流量：	<b>II. Cash flows from investing activities:</b>		
收回投資收到的現金	Cash received from return of investments		3,926.39
取得投資收益收到的現金	Cash received from return on investments		24,000,000.00
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from the disposal of fixed assets, intangible assets and other long-term assets	<b>67,000.00</b>	69,100.00
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		
投資活動現金流入小計	Subtotal of cash inflows from investing activities	<b>67,000.00</b>	24,073,026.39
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for acquiring fixed assets, intangible assets and other long-term assets	<b>419,322.55</b>	3,650,015.63
投資支付的現金	Cash payments for investments		
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units		
支付其他與投資活動有關的現金	Other cash payments related to investing activities		
投資活動現金流出小計	Subtotal of cash outflows from investing activities	<b>419,322.55</b>	3,650,015.63
投資活動產生的現金流量淨額	Net cash flows from investing activities	<b>-352,322.55</b>	20,423,010.76

## 母公司現金流量表(未經審計)(續)

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

2020年度1-6月 For January to June of year 2020

單位：人民幣元

Unit: RMB Yuan

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>		
吸收投資收到的現金	Cash receipts from absorbing investments		
取得借款收到的現金	Cash receipts from borrowings		
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities		
籌資活動現金流入小計	Subtotal of cash inflows from financing activities		
償還債務支付的現金	Cash payments for the repayment of borrowings	<b>230,231.56</b>	228,072.51
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses	<b>48,230.90</b>	51,064.28
支付其他與籌資活動有關的現金	Other cash payments related to financing activities		
籌資活動現金流出小計	Subtotal of cash outflows from financing activities	<b>278,462.46</b>	279,136.79
籌資活動產生的現金流量淨額	Net cash flows from financing activities	<b>-278,462.46</b>	-279,136.79
<b>四、匯率變動對現金及現金等價物的影響</b>	<b>IV. Effect of foreign exchange rate changes on cash &amp; cash equivalents</b>		
<b>五、現金及現金等價物淨增加額</b>	<b>V. Net increase in cash and cash equivalents</b>	<b>-14,938,842.42</b>	58,466,358.82
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents	<b>323,030,109.04</b>	212,395,927.82
<b>六、期末現金及現金等價物餘額</b>	<b>VI. Closing balance of cash and cash equivalents</b>	<b>308,091,266.62</b>	270,862,286.64

單位：人民幣元  
Unit: RMB Yuan

# 合併所有者權益變動表(未經審計)

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

2020年度1-6月 For January to June of year 2020

項目	本報數												
	歸屬於母公司所有者權益					Current period cumulative							
Item	實收資本 (或股本) Share capital/ Paid-in capital	優先股 Preferred shares	其他 永續債 Perpetual bonds	其他 權益工具 Others	資本公積 Capital reserve	減：庫存股 Less treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險 準備 General risk reserve	未分配利潤 Undistributed profit	少數股東權益 Non- controlling interest	所有者 權益合計 Total equity
一、上年末餘額	400,000,000.00				638,760,122.08		3,626,311.39		8,726,923.61		-193,187,054.70	107,152,487.29	965,078,788.67
加：會計政策變更													
前期差錯更正													
同一控制下企業合併													
其他													
二、本年期初餘額	400,000,000.00				638,760,122.08		3,626,311.39		8,726,923.61		-193,187,054.70	107,152,487.29	965,078,788.67
三、本期增減變動金額(減少以“-”號填列)													
(一) 綜合收益總額													
(二) 所有者投入和減少資本													
1. 所有者投入的普通股													
2. 其他權益工具持有者投入資本													
3. 股份支付計入所有者權益的金額													
4. 其他													
(三) 利潤分配													
1. 提取盈餘公積													
2. 提取一般風險準備													
3. 對所有者(或股東)的分配													
4. 其他													
(四) 所有者權益內部結轉													
1. 資本公積轉增資本(或股本)													
2. 盈餘公積轉增資本(或股本)													
3. 盈餘公積彌補虧損													
4. 設定受益計畫變動結轉留存收益													
5. 其他綜合收益結轉留存收益													
6. 其他													
(五) 專項儲備													
1. 本期提取													
2. 本期使用													
(六) 其他													
四、本期期末餘額	400,000,000.00				638,760,122.08		2,692,865.02		8,726,923.61		-208,966,905.47	102,297,130.19	945,510,335.43

# 合併所有者權益變動表(未經審計)(續)

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

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	上年同報數										
	實收資本 (或股本) Share capital/ Paid-in capital	優先股 Preferred shares	其他權益工具 Other equity instruments	資本公積 Capital reserve	減：庫存股 Less treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險 準備 General risk reserve	未分配利潤 Undistributed profit	少數股東權益 Non- controlling interest
一、上年末餘額	400,000,000.00		688,760,122.08	688,760,122.08		3,626,311.39	8,726,923.61		-149,051,630.13	136,475,990.37	1,044,537,773.32
加：會計政策變更											
前期差錯更正											
同一控制下企業合併											
其他											
二、本年年初餘額	400,000,000.00		688,760,122.08	688,760,122.08		3,626,311.39	8,726,923.61		-149,051,630.13	136,475,990.37	1,044,537,773.32
三、本期增減變動金額(減少) - 詳見列						257,193.00			-16,765,218.94	-21,417,223.32	-37,866,852.16
(一) 綜合收益總額						257,193.00			-16,765,218.94	-5,417,223.32	-21,866,852.16
(二) 所有者投入和減少資本											
1. 所有者投入的普通股											
2. 其他權益工具持有者投入資本											
3. 股份支付計入所有者權益的金額											
4. 其他											
(三) 利潤分配											
1. 提取盈餘公積											
2. 提取一般風險準備											
3. 對所有者(或股東)的分配											
4. 其他											
(四) 所有者權益內部結轉											
1. 資本公積轉增資本(或股本)											
2. 盈餘公積轉增資本(或股本)											
3. 盈餘公積補償虧損											
4. 設定受益計畫變數調整留存收益											
5. 其他綜合收益結轉留存收益											
6. 其他											
(五) 專項儲備											
1. 本期提取											
2. 本期使用											
(六) 其他											
四、本期末餘額	400,000,000.00		638,760,122.08	638,760,122.08		3,883,504.39	8,726,923.61		-199,758,151.97	115,058,767.05	1,006,671,165.16



單位：人民幣元  
Unit: RMB Yuan

# 母公司所有者權益變動表(未經審計)

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

2020年度1-6月 For January to June of year 2020

項目 Items	本報數 Current period cumulative						
	實收資本 (或股本) Share capital	優先股 Preference shares	其他權益工具 Other equity instruments	資本公積 Capital reserve	其他綜合收益 Other comprehensive income	未分配利潤 Undistributed profit	所有者 權益合計 Total shareholders' equity
一、上年末餘額	400,000,000.00			648,262,469.64	3,626,311.39	8,726,923.61	847,060,406.92
加：會計政策變更 前期差錯更正 其他							
二、本年年初餘額	400,000,000.00			648,262,469.64	3,626,311.39	8,726,923.61	847,060,406.92
三、本期增減變動金額(減少以“-”號填列)					933,446.37	-7,265,823.14	-8,199,269.51
(一) 綜合收益總額					933,446.37	-7,265,823.14	-8,199,269.51
(二) 所有者投入和減少資本							
1. 所有者投入的普通股							
2. 其他權益工具持有者投入資本							
3. 股份支付計入所有者權益的金額							
4. 其他							
(三) 利潤分配							
1. 提取盈餘公積							
2. 對所有者或股東的分配							
3. 其他							
(四) 所有者權益內部結轉							
1. 資本公積轉增資本(或股本)							
2. 盈餘公積轉增資本(或股本)							
3. 盈餘公積彌補虧損							
4. 設定受益計畫變數結轉留存收益							
5. 其他綜合收益結轉留存收益							
6. 其他							
(五) 專項儲備							
1. 本期提取							
2. 本期使用							
(六) 其他							
四、本期期末餘額	400,000,000.00			648,262,469.64	2,692,865.02	8,726,923.61	838,661,137.41

# 母公司所有者權益變動表(未經審計)(續)

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

2020年度1-6月 For January to June of year 2020

單位：人民幣元  
Unit: RMB Yuan

項目	上年同月數							所有者權益合計 Total shareholders' equity		
	Preceding period comparative	其他權益工具 Other equity instruments	資本公積	資本公積	專項儲備	盈餘公積	未分配利潤			
項目	Share capital	Preference shares	Perpetual bonds	Others	Capital reserve	Less: treasury shares	Other comprehensive income	Special reserve	Undistributed profit	Surplus reserve
一、上年末餘額	400,000,000.00				648,262,469.64		3,626,311.39	8,726,923.61	-219,021,981.59	841,939,773.05
加：會計政策變更 前期差更正 其他										
二、本年期初餘額	400,000,000.00				648,262,469.64		3,626,311.39	8,726,923.61	-219,021,981.59	841,939,773.05
三、本期增減變動金額(減少以“-”號填列)							257,930.00		18,071,452.21	182,286,652.21
(一) 綜合收益總額							257,930.00		18,071,452.21	182,286,652.21
(二) 所有者投入和減少資本										
1. 所有者投入的普通股										
2. 其他權益工具持有者投入資本										
3. 股份支付計入所有者權益的金額										
4. 其他										
(三) 利潤分配										
1. 提取盈餘公積										
2. 對所有者(或股東)的分配										
3. 其他										
(四) 所有者權益內部結轉										
1. 資本公積轉增資本(或股本)										
2. 盈餘公積轉增資本(或股本)										
3. 盈餘公積補損										
4. 設定受益計劃變動額結轉留存收益										
5. 其他綜合收益結轉留存收益										
6. 其他										
(五) 專項儲備										
1. 本期提取										
2. 本期使用										
(六) 其他										
四、本期期末餘額	400,000,000.00				648,262,469.64		3,885,504.39	8,726,923.61	-200,950,473.88	859,922,425.26

## 一、公司基本情況

成都普天電纜股份有限公司(以下簡稱公司或本公司)系經國務院有關部門批准，由原中國郵電工業總公司(現為中國普天信息產業集團有限公司)直屬國營郵電部成都電纜廠改組並作為獨立發起人發起設立，於1994年10月1日在成都市工商行政管理局登記註冊，總部位於四川省成都市。公司現持有統一社會信用代碼為9151010020193968XY的營業執照，註冊資本40,000.00萬元，股份總數400,000,000股(每股面值1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%。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。主要經營活動：電線電纜、光纖光纜、線纜專用材料、輻照加工、電纜附件的技術研發、產品生產、銷售和服務，電器技術開發、轉讓、諮詢及相關配套服務；設計與安裝：城市與道路照明工程，建築裝修裝飾工程，消防設施工程，機電設備安裝工程，小區樓宇弱電系統工程；批發零售：通信設備(不含無線電發射裝置)，照明器具，電工器材、儀器儀表、電子測量儀器，電子元器件，輸配電及控制設備，五金產品及電子產品，塑料製品，礦產品、建材及化工產品(除化學危險品及易製毒化學品)，日用百貨；佣金代理(拍賣除外)；自營商品及其同類商品的進出口；自有房地產、機械設備租賃，物業管理。

本財務報表業經公司2020年8月21日九屆十三次董事會批准對外報出。

## 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 (currently known as "China Potevio Information Industry Group Co., Ltd."), as an independent promoter, with the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province. The registered capital of the Company is RMB400,000,000. There are a total of 400,000,000.00 shares in issue with a nominal value of RMB1: equity interest of China PUTIAN Corporation amounts to RMB240,000,000, representing 60% of the total shares; equity interest of public holders of ordinary shares (H Shares) listed on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") amounts to RMB160,000,000, representing 40% of the total shares. The shares of the Company were listed on Stock Exchange on 13 December 1994.

The Company's business is in the sector of the manufacturing industry. The Company's main business activities include: wire and cable, fiber optic cable, cable special materials, radiation processing, cable technology research and development, product production, sales and service, electrical technology development, transfer, consultation and related ancillary services; design and installation: city and road lighting engineering, building construction and decoration engineering, fire safety facilities engineering, mechanical and electrical equipment installation engineering, residential building electroweak system engineering; wholesale and retail: communication equipment (excluding radio transmitters), lighting equipment, electrical equipment, instrumentation, electronic measuring instruments, electronic components, transmission and distribution and control equipment, hardware products and electronic products, plastic products, mineral products, building materials and chemical products (except dangerous chemical products and precursor chemicals), groceries; commission agency (excluding auctions); import and export of self-operated commodities and their similar products; own real estate, machinery and equipment leasing and property management.

The financial statements were approved and authorized for issue by the 13th meeting of the 9th session of the Board of Directors dated 21 August 2020.

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 一、公司基本情況(續)

本公司將成都中菱無線通信電纜有限公司、成都中住光纖有限公司、成都普天新材料有限公司3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六之說明。

### I. COMPANY PROFILE (CONTINUED)

The Company has brought 3 subsidiaries including Chengdu Zhongling Wireless Communication Cable Co., Ltd., Chengdu SEI Optical Fiber Co., Ltd., Chengdu PUTIAN New Material Co., Ltd. into the consolidation scope. Please refer to section VI of the notes to financial statements for details.

### 二、財務報表的編製基礎

#### (一) 編製基礎

本公司財務報表以持續經營為編製基礎。

#### (I) Preparation basis

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

#### (二) 持續經營能力評價

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

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

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

### 三、重要會計政策及會計估計

重要提示：本公司根據實際生產經營特點針對金融工具減值、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。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

Important note: The Company has set up accounting policies and estimates on transactions or events such as impairment of financial instruments, depreciation of fixed assets, depreciation of right-of-use assets, amortization of intangible assets, and revenue recognition, etc. based on the Company's actual production and operation features.

#### (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。

#### (I) Statement of compliance

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

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (二) 會計期間

會計年度自公曆1月1日起至12月31日止。

## (II) Accounting period

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

## (三) 營業週期

公司經營業務的營業週期較短，以12個月作為資產和負債的流動性劃分標準。

## (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.

## (四) 記賬本位幣

採用人民幣為記賬本位幣。

## (IV) Functional currency

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

## (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。

## (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.



## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: 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(續)

##### 2. 非同一控制下企業合併的會計處理方法

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

#### (六) 合併財務報表的編製方法

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

#### (七) 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)

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

##### 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.

#### (VII) 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)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (八) 外幣業務折算

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

## (九) 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三類：(1)以攤餘成本計量的金融資產；(2)以公允價值計量且其變動計入其他綜合收益的金融資產；(3)以公允價值計量且其變動計入當期損益的金融資產。

金融負債在初始確認時劃分為以下四類：(1)以公允價值計量且其變動計入當期損益的金融負債；(2)金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債；(3)不屬於上述(1)或(2)的財務擔保合同，以及不屬於上述(1)並以低於市場利率貸款的貸款承諾；(4)以攤餘成本計量的金融負債。

## (VIII) 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.

## (IX) Financial instruments

## 1. Classification of financial assets and financial liabilities

Financial assets are classified into the following three categories when initially recognized: (1) financial assets at amortized cost; (2) financial assets at fair value through other comprehensive income; (3) financial assets at fair value through profit or loss.

Financial liabilities are classified into the following four categories when initially recognized: (1) financial liabilities at fair value through profit or loss; (2) financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies; (3) financial guarantee contracts not fall within the above categories (1) and (2), and commitments to provide a loan at a below-market interest rate, which do not fall within the above category (1); (4) financial liabilities at amortized cost.

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (九) 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

##### (1) 金融資產和金融負債的確認依據和初始計量方法

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。但是，公司初始確認的應收賬款未包含重大融資成分或公司不考慮未超過一年的合同中的融資成分的，按照《企業會計準則第14號－收入》所定義的交易價格進行初始計量。

##### (2) 金融資產的後續計量方法

##### 1) 以攤餘成本計量的金融資產

採用實際利率法，按照攤餘成本進行後續計量。以攤餘成本計量且不屬於任何套期關係的一部分的金融資產所產生的利得或損失，在終止確認、重分類、按照實際利率法攤銷或確認減值時，計入當期損益。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

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

##### (1) Recognition criteria and measurement method 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. However, at initial recognition, for accounts receivable that do not contain a significant financing component or contracts in which the financing components with associated period less than one year are not considered, the Company measures at their transaction price in accordance with "CASBE14 – Revenues".

##### (2) Subsequent measurement of financial assets

##### 1) Financial assets measured at amortized cost

The Company measures its financial assets at the amortized costs using effective interest method. Gains or losses on financial assets that are measured at amortized cost and are not part of hedging relationships shall be included into profit or loss when the financial assets are derecognized, reclassified, through the amortization process or in order to recognize impairment gains or losses.

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(九) 金融工具(續)

(IX) Financial instruments (Continued)

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)

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

(2) 金融資產的後續計量方法(續)

(2) Subsequent measurement of financial assets (Continued)

2) 以公允價值計量且其變動計入其他綜合收益的債務工具投資

2) Debt instrument investments at fair value through other comprehensive income

採用公允價值進行後續計量。採用實際利率法計算的利息、減值損失或利得及匯兌損益計入當期損益，其他利得或損失計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入當期損益。

The Company measures its debt instrument investments at fair value. Interests, impairment gains or losses, and gains and losses on foreign exchange that calculated using effective interest method shall be included into profit or loss, while other gains or losses are included into other comprehensive income. Accumulated gains or losses that initially recognized as other comprehensive income should be transferred out into profit or loss when the financial assets are derecognized.

## 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (九) 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)

(2) 金融資產的後續計量方法(續)

3) 以公允價值計量且其變動計入其他綜合收益的權益工具投資

採用公允價值進行後續計量。獲得的股利(屬於投資成本收回部分的除外)計入當期損益，其他利得或損失計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

4) 以公允價值計量且其變動計入當期損益的金融資產

採用公允價值進行後續計量，產生的利得或損失(包括利息和股利收入)計入當期損益，除非該金融資產屬於套期關係的一部分。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

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

(2) Subsequent measurement of financial assets (Continued)

3) Equity instrument investments at fair value through other comprehensive income

The Company measures its equity instrument investments at fair value. Dividends obtained (other than those as part of investment cost recovery) shall be included into profit or loss, while other gains or losses are included into other comprehensive income. Accumulated gains or losses that initially recognized as other comprehensive income should be transferred out into retained earnings when the financial assets are derecognized.

4) Financial assets at fair value through profit or loss

The Company measures its financial assets at fair value. Gains or losses arising from changes in fair value (including interests and dividends) shall be included into profit or loss, except for financial assets that are part of hedging relationships.



## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (九) 金融工具(續)

## (IX) Financial instruments (Continued)

## 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)

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

## (3) 金融負債的後續計量方法

## (3) Subsequent measurement of financial liabilities

## 1) 以公允價值計量且其變動計入當期損益的金融負債

## 1) Financial liabilities at fair value through profit or loss

此類金融負債包括交易性金融負債(含屬於金融負債的衍生工具)和指定為以公允價值計量且其變動計入當期損益的金融負債。對於此類金融負債以公允價值進行後續計量。因公司自身信用風險變動引起的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公允價值變動金額計入其他綜合收益，除非該處理會造成或擴大損益中的會計錯配。此類金融負債產生的其他利得或損失(包括利息費用、除因公司自身信用風險變動引起的公允價值變動)計入當期損益，除非該金融負債屬於套期關係的一部分。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

Financial liabilities at fair value through profit or loss include held-for-trading financial liabilities (including derivatives that are liabilities) and financial liabilities designated as at fair value through profit or loss. The Company measures such kind of liabilities at fair value. The amount of changes in the fair value of the financial liabilities that are attributable to changes in the Company's own credit risk shall be included into other comprehensive income, unless such treatment would create or enlarge accounting mismatches in profit or loss. Other gains or losses on those financial liabilities (including interests, changes in fair value that are attributable to reasons other than changes in the Company's own credit risk) shall be included into profit or loss, except for financial liabilities that are part of hedging relationships. Accumulated gains or losses that originally recognized as other comprehensive income should be transferred out into retained earnings when the financial liabilities are derecognized.

# 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (九) 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)

(3) 金融負債的後續計量方法(續)

2) 金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債按照《企業會計準則第23號—金融資產轉移》相關規定進行計量。

3) 不屬於上述1)或2)的財務擔保合同，以及不屬於上述1)並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 按照金融工具的減值規定確定的損失準備金額；2 初始確認金額扣除按照《企業會計準則第14號—收入》相關規定所確定的累計攤銷額後的餘額。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

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

(3) Subsequent measurement of financial liabilities (Continued)

2) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies "CASBE23 – Transfer of Financial Assets".

3) Financial guarantee contracts not fall within the above categories 1) and 2), and commitments to provide a loan at a below-market interest rate, which do not fall within the above category 1)

The Company measures its financial liabilities at the higher of: a. the amount of loss allowances in according to impairment requirements of financial instruments; b. the amount initially recognized less the amount of accumulated amortization recognized in accordance with "CASBE14 – Revenues".

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (九) 金融工具(續)

## (IX) Financial instruments (Continued)

## 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)

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

(3) 金融負債的後續計量方法(續)

(3) Subsequent measurement of financial liabilities (Continued)

4) 以攤餘成本計量的金融負債

4) Financial liabilities at amortized cost

採用實際利率法以攤餘成本計量。以攤餘成本計量且不屬於任何套期關係的一部分的金融負債所產生的利得或損失，在終止確認、按照實際利率法攤銷時計入當期損益。

The Company measures its financial liabilities at amortized cost using effective interest method. Gains or losses on financial liabilities that are measured at amortized cost and are not part of hedging relationships shall be included into profit or loss when the financial liabilities are derecognized and through the amortization process.

## 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (九) 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)

##### (4) 金融資產和金融負債的終止確認

- 1) 當滿足下列條件之一時，終止確認金融資產：
  - ① 收取金融資產現金流量的合同權利已終止；
  - ② 金融資產已轉移，且該轉移滿足《企業會計準則第23號—金融資產轉移》關於金融資產終止確認的規定。
- 2) 當金融負債(或其一部分)的現時義務已經解除時，相應終止確認該金融負債(或該部分金融負債)。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

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

##### (4) Derecognition of financial assets and financial liabilities

- 1) Financial assets are derecognized when:
  - ① the contractual rights to the cash flows from the financial assets expire; or
  - ② the financial assets have been transferred and the transfer qualifies for derecognition in accordance with "CASBE23 – Transfer of Financial Assets".
- 2) 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)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (九) 金融工具(續)

## (IX) Financial instruments (Continued)

## 3. 金融資產轉移的確認依據和計量方法

公司轉移了金融資產所有權上幾乎所有的風險和報酬的，終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債；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。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)未保留對該金融資產控制的，終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債；(2)保留了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。

## 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, it derecognizes the financial asset, and any right or liability arising from such transfer is recognized independently as an asset or a liability. If it retained substantially all of the risks and rewards related to the ownership of the financial asset, it continues recognizing the financial asset. 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 does not retain its control over the financial asset, it derecognizes the financial asset, and any right or liability arising from such transfer is recognized independently as an asset or a liability; (2) if the Company retains 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.



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### 三、重要會計政策及會計估計(續)

#### (九) 金融工具(續)

#### 3. 金融資產轉移的確認依據和計量方法(續)

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)所轉移金融資產在終止確認日的賬面價值；(2)因轉移金融資產而收到的對價，與原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產為以公允價值計量且其變動計入其他綜合收益的債務工具投資)之和。轉移了金融資產的一部分，且該被轉移部分整體滿足終止確認條件的，將轉移前金融資產整體的賬面價值，在終止確認部分和繼續確認部分之間，按照轉移日各自的相對公允價值進行分攤，並將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，與原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產為以公允價值計量且其變動計入其他綜合收益的債務工具投資)之和。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

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

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 carrying amount of the transferred financial asset as of the date of derecognition; (2) the sum of consideration received from the transfer of the financial asset, and the accumulative amount of the changes of the fair value originally included in other comprehensive income proportionate to the transferred financial asset (financial assets transferred refer to debt instrument investments at fair value through other comprehensive income). If the transfer of financial asset partially satisfies the conditions to derecognition, the entire carry amount 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 carrying amount 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 other comprehensive income which is corresponding to the portion which is derecognized (financial assets transferred refer to debt instrument investments at fair value through other comprehensive income).

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (九) 金融工具(續)

## (IX) Financial instruments (Continued)

## 4. 金融資產和金融負債的公允價值確定方法

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

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：

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

- (1) 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；

- (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;

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### 三、重要會計政策及會計估計(續)

#### (九) 金融工具(續)

#### 4. 金融資產和金融負債的公允價值確定方法(續)

- (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。

#### 5. 金融工具減值

(1) 金融工具減值計量和會計處理

公司以預期信用損失為基礎，對以攤餘成本計量的金融資產、以公允價值計量且其變動計入其他綜合收益的債務工具投資、合同資產、租賃應收款、分類為以公允價值計量且其變動計入當期損益的金融負債以外的貸款承諾、不屬於以公允價值計量且其變動計入當期損益的金融負債或不屬於金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債的財務擔保合同進行減值處理並確認損失準備。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

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

- (3) Level 3 inputs are unobservable inputs for the asset or liability. Level 3 inputs include interest rate that is not observable and cannot be corroborated by observable market data at commonly quoted intervals, historical volatility, future cash flows to be paid to fulfill the disposal obligation assumed in business combination, and financial forecast developed using the Company's own data, etc.

#### 5. Impairment of financial instruments

(1) Measurement and accounting treatment

The Company, on the basis of expected credit loss, recognizes loss allowances of financial assets at amortized cost, debt instrument investments, contract assets or lease receivable at fair value through other comprehensive income, loan commitments other than financial liabilities at fair value through profit or loss, financial guarantee contracts not belong to financial liabilities at fair value through profit or loss or financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (九) 金融工具(續)

## (IX) Financial instruments (Continued)

## 5. 金融工具減值(續)

## 5. Impairment of financial instruments (Continued)

## (1) 金融工具減值計量和會計處理(續)

## (1) Measurement and accounting treatment (Continued)

預期信用損失，是指以發生違約的風險為權重的金融工具信用損失的加權平均值。信用損失，是指公司按照原實際利率折現的、根據合同應收的所有合同現金流量與預期收取的所有現金流量之間的差額，即全部現金短缺的現值。其中，對於公司購買或源生的已發生信用減值的金融資產，按照該金融資產經信用調整的實際利率折現。

Expected credit losses refer to the weighted average of credit losses with the respective risks of a default occurring as the weights. Credit loss refers to the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. Purchased or originated credit-impaired financial assets are discounted at the credit-adjusted effective interest rate.

對於購買或源生的已發生信用減值的金融資產，公司在資產負債表日僅將自初始確認後整個存續期內預期信用損失的累計變動確認為損失準備。

On the balance sheet date, the Company shall only recognize the cumulative changes in the lifetime expected credit losses since initial recognition as a loss allowance for purchased or originated credit-impaired financial assets.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (九) 金融工具(續)

##### 5. 金融工具減值(續)

(1) 金融工具減值計量和會計處理(續)

對於由《企業會計準則第14號－收入》規範的交易形成，且不含重大融資成分或者公司不考慮不超過一年的合同中的融資成分的應收款項及合同資產，公司運用簡化計量方法，按照相當於整個存續期內的預期信用損失金額計量損失準備。

對於租賃應收款、由《企業會計準則第14號－收入》規範的交易形成且包含重大融資成分的應收款項及合同資產，公司運用簡化計量方法，按照相當於整個存續期內的預期信用損失金額計量損失準備。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

##### 5. Impairment of financial instruments (Continued)

(1) *Measurement and accounting treatment (Continued)*

For accounts receivable do not contain a significant financing component or contracts in which the financing components with associated period less than one year are not considered, which result from transactions as regulated in "CASBE14 – Revenues", the Company chooses simplified approach to measure the loss allowance at an amount equal to lifetime expected credit losses.

For lease receivables, accounts receivable and contract assets that result from transactions as regulated in "CASBE14 – Revenues" and contain a significant financing component, the Company chooses simplified approach to measure the loss allowance at an amount equal to lifetime expected credit losses.



## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (九) 金融工具(續)

## (IX) Financial instruments (Continued)

## 5. 金融工具減值(續)

## 5. Impairment of financial instruments (Continued)

## (1) 金融工具減值計量和會計處理(續)

## (1) Measurement and accounting treatment (Continued)

除上述計量方法以外的金融資產，公司在每個資產負債表日評估其信用風險自初始確認後是否已經顯著增加。如果信用風險自初始確認後已顯著增加，公司按照整個存續期內預期信用損失的金額計量損失準備；如果信用風險自初始確認後未顯著增加，公司按照該金融工具未來12個月內預期信用損失的金額計量損失準備。

For financial assets other than the above, on each balance sheet date, the Company shall assess whether the credit risk on the financial instrument has increased significantly since initial recognition. The Company shall measure the loss allowance for the financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition; otherwise, the Company shall measure the loss allowance for that financial instrument at an amount equal to 12-month expected credit loss.

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

Considering reasonable and supportable forward-looking information, the Company compares the risk of a default occurring on the financial instrument as at the balance sheet date with the risk of a default occurring on the financial instrument as at the date of initial recognition, so as to assess whether the credit risk on the financial instrument has increased significantly since initial recognition.

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### 三、重要會計政策及會計估計(續)

#### (九) 金融工具(續)

##### 5. 金融工具減值(續)

(1) 金融工具減值計量和會計處理(續)

於資產負債表日，若公司判斷金融工具只具有較低的信用風險，則假定該金融工具的信用風險自初始確認後並未顯著增加。

公司以單項金融工具或金融工具組合為基礎評估預期信用風險和計量預期信用損失。當以金融工具組合為基礎時，公司以共同風險特徵為依據，將金融工具劃分為不同組合。

公司在每個資產負債表日重新計量預期信用損失，由此形成的損失準備的增加或轉回金額，作為減值損失或利得計入當期損益。對於以攤餘成本計量的金融資產，損失準備抵減該金融資產在資產負債表中列示的賬面價值；對於以公允價值計量且其變動計入其他綜合收益的債權投資，公司在其他綜合收益中確認其損失準備，不抵減該金融資產的賬面價值。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

##### 5. Impairment of financial instruments (Continued)

(1) Measurement and accounting treatment (Continued)

The Company may assume that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk on the balance sheet date.

The Company shall estimate expected credit risk and measure expected credit losses on an individual or a collective basis. When the Company adopts the collective basis, financial instruments are grouped with similar credit risk features.

The Company shall remeasure expected credit loss on each balance sheet date, and increased or reversed amounts of loss allowance arising therefrom shall be included into profit or loss as impairment losses or gains. For a financial asset measured at amortized cost, the loss allowance reduce the carrying amount of such financial asset presented in the balance sheet; for a debt investment measured at fair value through other comprehensive income, the loss allowance shall be recognized in other comprehensive income and shall not reduce the carrying amount of such financial asset.

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(九) 金融工具(續)

(IX) Financial instruments (Continued)

5. 金融工具減值(續)

5. Impairment of financial instruments (Continued)

(2) 按組合評估預期信用風險和計量預期信用損失的金融工具

(2) Financial instruments with expected credit risk assessed and expected credit losses measured on a collective basis

項目	Items	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
其他應收款－應收非關聯方的押金、備用金、保證金組合	Other receivables – Portfolio grouped with deposit receivables	款項性質 Nature of receivables	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失
其他應收款－應收關聯方組合	Other receivables – Portfolio grouped with related party receivables		
其他應收款－其他往來組合	Other receivables – Other Portfolio		Based on historical credit loss experience, the current situation and the forecast of future economic conditions, calculate expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.

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### 三、重要會計政策及會計估計(續)

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (九) 金融工具(續)

#### (IX) Financial instruments (Continued)

##### 5. 金融工具減值(續)

##### 5. Impairment of financial instruments (Continued)

- (3) 按組合計量預期信用損失的應收款項
- 1) 具體組合及計量預期信用損失的方法

- (3) Accounts receivable and contract assets with expected credit losses measured on a collective basis
- 1) Specific portfolios and method for measuring expected credit loss

項目	Items	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
應收銀行承兌匯票	Bank acceptance receivable	票據類型 Type of notes	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, calculate expected credit loss through exposure at default and lifetime expected credit loss rate.
應收商業承兌匯票	Trade acceptance receivable		

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(九) 金融工具(續)

(IX) Financial instruments (Continued)

5. 金融工具減值(續)

5. Impairment of financial instruments (Continued)

- (3) 按組合計量預期信用損失的應收款項(續)
- 1) 具體組合及計量預期信用損失的方法(續)

- (3) Accounts receivable and contract assets with expected credit losses measured on a collective basis (Continued)
- 1) Specific portfolios and method for measuring expected credit loss (Continued)

項目	Items	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
應收賬款—關聯方組合	Accounts receivable – Portfolio grouped with related party receivables	關聯方 Related party	<p>參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失</p> <p>Based on historical credit loss experience, the current situation and the forecast of future economic conditions, prepare the comparison table of overdue days/ages and lifetime expected credit loss rate of accounts receivable, so as to calculate expected credit loss.</p>



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### 三、重要會計政策及會計估計(續)

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (九) 金融工具(續)

#### (IX) Financial instruments (Continued)

##### 5. 金融工具減值(續)

##### 5. Impairment of financial instruments (Continued)

- (3) 按組合計量預期信用損失的應收款項(續)
- 1) 具體組合及計量預期信用損失的方法(續)

- (3) Accounts receivable and contract assets with expected credit losses measured on a collective basis (Continued)
- 1) Specific portfolios and method for measuring expected credit loss (Continued)

項目	Items	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
應收賬款—非關聯方組合	Accounts receivable – Portfolio grouped with non-related party receivables	賬齡 Overdue ages	<p>參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，編製應收賬款賬齡與整個存續期預期信用損失率對照表，計算預期信用損失</p> <p>Based on historical credit loss experience, the current situation and the forecast of future economic conditions, prepare the comparison table of overdue days/ages and lifetime expected credit loss rate of accounts receivable, so as to calculate expected credit loss.</p>

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(九) 金融工具(續)

(IX) Financial instruments (Continued)

5. 金融工具減值(續)

5. Impairment of financial instruments (Continued)

- (3) 按組合計量預期信用損失的應收款項(續)
- 1) 具體組合及計量預期信用損失的方法(續)

- (3) Accounts receivable and contract assets with expected credit losses measured on a collective basis (Continued)
- 1) Specific portfolios and method for measuring expected credit loss (Continued)

項目	Items	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
應收賬款—租賃應收款組合	Other receivables – Portfolio grouped with leasing receivables	款項性質 Nature of receivables	<p>參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失</p> <p>Based on historical credit loss experience, the current situation and the forecast of future economic conditions, prepare the comparison table of overdue days/ages and lifetime expected credit loss rate of accounts receivable, so as to calculate expected credit loss.</p>

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### 三、重要會計政策及會計估計(續)

#### (九) 金融工具(續)

##### 5. 金融工具減值(續)

- (3) 按組合計量預期信用損失的應收款項(續)
- 2) 應收賬款—非關聯方組合的賬齡與整個存續期預期信用損失率對照表

賬齡	Ages	應收賬款預期信用損失率(%) Expected credit loss rate (%)
1年以內(含, 下同)	Within 1 year (inclusive, the same hereinafter)	3.70
1-2年	1-2 years	22.06
2-3年	2-3 years	46.90
3年以上	Over 3 years	77.07

##### 6. 金融資產和金融負債的抵銷

金融資產和金融負債在資產負債表內分別列示，不相互抵銷。但同時滿足下列條件的，公司以相互抵銷後的淨額在資產負債表內列示：(1)公司具有抵銷已確認金額的法定權利，且該種法定權利是當前可執行的；(2)公司計劃以淨額結算，或同時變現該金融資產和清償該金融負債。

不滿足終止確認條件的金融資產轉移，公司不對已轉移的金融資產和相關負債進行抵銷。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (IX) Financial instruments (Continued)

##### 5. Impairment of financial instruments (Continued)

- (3) Accounts receivable and contract assets with expected credit losses measured on a collective basis (Continued)
- 2) Accounts receivable – comparison table of ages and lifetime expected credit loss rate of non-related party portfolio

##### 6. Offsetting financial assets and financial liabilities

Financial assets and financial liabilities are presented separately in the balance sheet and are not offset. However, the Company offsets a financial asset and a financial liability and presents the net amount in the balance sheet when, and only when, the Company: (1) currently has a legally enforceable right to set off the recognized amounts; and (2) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the Company does not offset the transferred asset and the associated liability.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十) 存貨

## 1. 存貨的分類

存貨包括在日常活動中持有以備出售的產成品或商品、處在生產過程中的在產品、在生產過程或提供勞務過程中耗用的材料和物料等。

## 2. 發出存貨的計價方法

存貨中原材料、自製半成品、庫存商品、周轉材料按計劃成本進行日常核算，期末計算並結轉成本差異，將計劃成本調整為實際成本。

## 3. 存貨可變現淨值的確定依據

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

## (X) Inventories

## 1. Classification of inventories

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

## 2. Accounting method for dispatching inventories:

Inventories include raw materials, finished goods, revolving materials are accounted for planned cost, the difference in cost shall be calculated and taken up at the end of each period, and adjust the budget cost of inventory to historical cost.

## 3. Basis for determining net realizable value

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

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## NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (十) 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

按照一次轉銷法進行攤銷。

###### (2) 包裝物

按照一次轉銷法進行攤銷。

#### (十一) 合同成本

與合同成本有關的資產包括合同取得成本和合同履約成本。

公司為取得合同發生的增量成本預期能夠收回的，作為合同取得成本確認為一項資產。如果合同取得成本的攤銷期限不超過一年，在發生時直接計入當期損益。

公司為履行合同發生的成本，不適用存貨、固定資產或無形資產等相關準則的規範範圍且同時滿足下列條件的，作為合同履約成本確認為一項資產：

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (X) 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.

#### (XI) Contract costs

Assets related to contract costs including costs of obtaining a contract and costs to fulfil a contract.

The Company recognizes as an asset the incremental costs of obtaining a contract if it expects to recover those costs. The costs of obtaining a contract shall be included into profit or loss when incurred if the amortization period of the asset is one year or less.

If the costs incurred in fulfilling a contract are not within the scope of standards related to inventories, fixed assets or intangible assets, etc., the Company shall recognize the costs to fulfil a contract as an asset on if all the following criteria are satisfied:



## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十一) 合同成本(續)

## (XI) Contract costs (Continued)

1. 該成本與一份當前或預期取得的合同直接相關，包括直接人工、直接材料、製造費用(或類似費用)、明確由客戶承擔的成本以及僅因該合同而發生的其他成本；
2. 該成本增加了公司未來用於履行履約義務的資源；
3. 該成本預期能夠收回。

1. The costs relate directly to a contract or to an anticipated contract, including direct labor, direct materials, manufacturing overhead cost (or similar cost), cost that are explicitly chargeable to the customer under the contract, and other costs that are only related to the contract;
2. The costs enhance resources of the Company that will be used in satisfying performance obligations in the future; and
3. The costs are expected to be recovered.

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

An asset related to contract costs shall be amortized on a systematic basis that is consistent with related goods or services, with amortization included into profit or loss.

如果與合同成本有關的資產的賬面價值高於因轉讓與該資產相關的商品或服務預期能夠取得的剩餘對價減去估計將要發生的成本，公司對超出部分計提減值準備，並確認為資產減值損失。以前期間減值的因素之後發生變化，使得轉讓該資產相關的商品或服務預期能夠取得的剩餘對價減去估計將要發生的成本高於該資產賬面價值的，轉回原已計提的資產減值準備，並計入當期損益，但轉回後的資產賬面價值不超過假定不計提減值準備情況下該資產在轉回日的賬面價值。

The Company shall make provision for impairment and recognize an impairment loss to the extent that the carrying amount of an asset related to contract costs exceeds: a. the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates; less b. the costs expected to be incurred. The Company shall recognize a reversal of an impairment loss previously recognized in profit or loss when the impairment conditions no longer exist or have improved. The increased carrying amount of the asset shall not exceed the amount that would have been determined on the reversal date if no provision for impairment had been made previously.

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (十二) 劃分為持有待售的非流動資產或處置組

##### 1. 持有待售的非流動資產或處置組的分類

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

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

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

Non-current assets or disposal groups are accounted for as held for sale when the following conditions are all met: (1) the asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets or disposal groups; (2) its sales must be highly probable, i.e., the Company has made a decision on the sale plan and has obtained a firm purchase commitment, and the sale is expected to be completed within one year.

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

An asset or a disposal group is still accounted for as held for sale when the Company remains committed to its plan to sell the asset or disposal group in the circumstance that non-related party transactions fail to be completed within one year due to one of the following reasons: (1) a buyer or others unexpectedly set conditions that will extend the sale period, while the Company has taken timely actions to respond to the conditions and expects a favorable resolution of the delaying factors within one year since the setting; (2) a non-current asset or disposal group classified as held for sale fails to be sold within one year due to rare cases, and the Company has taken action necessary to respond to the circumstances during the initial one-year period and the criteria for held for sale are met.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (十二) 劃分為持有待售的非流動資產或處置組(續)

##### 2. 持有待售的非流動資產或處置組的計量

###### (1) 初始計量和後續計量

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

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

###### (1) Initial measurement and remeasurement

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

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

# 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (十二) 劃分為持有待售的非流動資產或處置組(續)

##### 2. 持有待售的非流動資產或處置組的計量(續)

###### (1) 初始計量和後續計量(續)

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

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

###### (2) 資產減值損失轉回的會計處理

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

###### (1) Initial measurement and remeasurement (Continued)

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

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

###### (2) Reversal of assets impairment loss

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

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十二) 劃分為持有待售的非流動資產或處置組(續)

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

2. 持有待售的非流動資產或處置組的計量(續)

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

(2) 資產減值損失轉回的會計處理(續)

(2) Reversal of assets impairment loss (Continued)

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

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

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

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



### 三、重要會計政策及會計估計(續)

#### (十二) 劃分為持有待售的非流動資產或處置組(續)

##### 2. 持有待售的非流動資產或處置組的計量(續)

- (3) 不再繼續劃分為持有待售類別以及終止確認的會計處理

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

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

#### (十三) 長期股權投資

##### 1. 共同控制、重大影響的判斷

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

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

A non-current asset or disposal group that does not meet criteria for held for sale and no longer classified as held for sale, or a non-current asset that removed from a disposal group as held for sale shall be measured at the lower of: 1) its carrying amount before it was classified as held for sale, adjusted for any depreciation. Amortization or impairment that would have been recognized had it not been classified as held for sale; and 2) its recoverable amount.

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

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

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

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

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十三) 長期股權投資(續)

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

## 2. 投資成本的確定

## 2. Determination of investment cost

- (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。

- (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 investments 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.

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。

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.

# 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (十三) 長期股權投資(續)

##### 2. 投資成本的確定(續)

- (2) 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：

- 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。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

- (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:

- 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.

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十三) 長期股權投資(續)

(XIII) Long-term equity investments (Continued)

2. 投資成本的確定(續)

2. Determination of investment cost (Continued)

(2) (續)

(2) (Continued)

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。

2) In the case of consolidated financial statements, the Company determines whether it is a “bundled transaction”. If it is a “bundled transaction”, stages as a whole are considered as one transaction in accounting treatment. If it is not a “bundled transaction”, the carrying value of the acquirer’s previously held equity interest in the acquire is re-measured at the acquisition-date fair value, and the difference between the fair value and the carrying amount is recognized in investment income; when the acquirer’s previously held equity interest in the acquire involves other comprehensive income under equity method, the related other comprehensive income is reclassified as income for the acquisition period, excluding other comprehensive income arising from changes in net liabilities or assets from remeasurement of defined benefit plan of the acquiree.

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (十三) 長期股權投資(續)

##### 2. 投資成本的確定(續)

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

##### 3. 後續計量及損益確認方法

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

- (3) Long-term equity investments 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 investments with control relationship, it is accounted for with cost method; for long-term equity investments 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)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十三) 長期股權投資(續)

(XIII) Long-term equity investments (Continued)

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

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

(1) 個別財務報表

(1) Stand-alone financial statements

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，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。

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 accounted for according to "CASBE 22 – Financial Instruments: Recognition and Measurement".

(2) 合併財務報表

(2) Consolidated financial statements

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

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

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。

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.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

#### (十三) 長期股權投資(續)

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

(2) 合併財務報表(續)

1) (續)

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

(2) Consolidated financial statements (Continued)

1) (Continued)

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

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十三) 長期股權投資(續)

(XIII) Long-term equity investments (Continued)

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)

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

(2) 合併財務報表(續)

(2) Consolidated financial statements (Continued)

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

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

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。

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.

(十四) 投資性房地產

(XIV) Investment property

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

1. Investment property includes land use right of rent-out property and of property held for capital appreciation and buildings that have been leased out.

2. 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。

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.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (十五) 固定資產

#### (XV) Fixed assets

##### 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。

##### 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. 各類固定資產的折舊方法

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

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

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十六) 在建工程

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

## (十七) 借款費用

## 1. 借款費用資本化的確認原則

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

## (XVI) Construction in progress

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

## (XVII) Borrowing costs

## 1. Recognition principle of borrowing costs capitalization

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



# 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (十七) 借款費用(續)

##### 2. 借款費用資本化期間

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XVII) Borrowing costs (Continued)

##### 2. Borrowing costs capitalization period

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

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十七) 借款費用(續)

## (XVII) Borrowing costs (Continued)

## 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。

## 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.

## 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

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### 三、重要會計政策及會計估計(續)

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (十八) 無形資產

#### (XVIII) Intangible assets

1. 無形資產包括土地使用權特許權及其他等，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：

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

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

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

Intangible assets with uncertain service life are not amortized, and the company reviews the useful life of the intangible assets during each accounting period. For intangible assets with uncertain service life, the judgment of the service life is based on:

- (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。

- (1) From contractual rights or other statutory rights, but there are no clear years of use in contractual or legal provisions.
- (2) It is still impossible to judge the period in which intangible assets bring economic benefits to the company by synthesizing the same industry situation or related expert arguments.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十八) 無形資產(續)

## (XVIII) Intangible assets (Continued)

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

公司劃分內部研究開發項目研究階段支出和開發階段支出的具體標準：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。

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.

# 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (十九) 部分長期資產減值

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

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

#### (二十) 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。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

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

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

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

#### (XX) 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.



三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十) 職工薪酬(續)

(XX) Employee benefits (Continued)

3. 離職後福利的會計處理方法(續)

3. Post-employment benefits (Continued)

- (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；
  - 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；

- (2) Accounting treatment by the Company for defined benefit plan usually involves the following steps:
- 1) In accordance with the projected unit credit method, using unbiased and mutually compatible actuarial assumptions to estimate related demographic variables and financial variables, measure the obligations under the defined benefit plan, and determine the periods to which the obligations are attributed. The Company discounts obligations under the defined benefit plan using the discount rate to determine the present value of the defined benefit plan obligations and the current service cost;
  - 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;

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### 三、重要會計政策及會計估計(續)

#### (二十) 職工薪酬(續)

#### 3. 離職後福利的會計處理方法(續)

(2) (續)

- 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)

#### (XX) Employee benefits (Continued)

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

(2) (Continued)

- 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 remeasurement 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)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (二十) 職工薪酬(續)

## (XX) Employee benefits (Continued)

## 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。

## 4. Termination benefits

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

## 5. Other long-term employee benefits

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

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### 三、重要會計政策及會計估計(續)

#### (二十一) 收入

##### 1. 收入確認原則

於合同開始日，公司對合同進行評估，識別合同所包含的各單項履約義務，並確定各單項履約義務是在某一時段內履行，還是在某一時點履行。

滿足下列條件之一時，屬於在某一時段內履行履約義務，否則，屬於在某一時點履行履約義務：(1)客戶在公司履約的同時即取得並消耗公司履約所帶來的經濟利益；(2)客戶能夠控制公司履約過程中在建商品或服務；(3)公司履約過程中所產出的商品或服務具有不可替代用途，且公司在整個合同期間內有權就累計至今已完成的履約部分收取款項。

對於在某一時段內履行的履約義務，公司在該段時間內按照履約進度確認收入。履約進度不能合理確定時，已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。對於在某一時點履行的履約義務，在客戶取得相關商品或服務控制權時點確認收入。在判斷客戶是否已取得商品控制權時，公司考慮下列跡象：(1)公司就該商品享有現時收款權利，即客戶就該商品負有現時付款義務；(2)公司已將該商品的法定所有權轉移給客戶，即客戶已擁有該商品的法定所有權；(3)公司已將該商品實物轉移給客戶，即客戶已實物佔有該商品；(4)公司已將該商品所有權上的主要風險和報酬轉移給客戶，即客戶已取得該商品所有權上的主要風險和報酬；(5)客戶已接受該商品；(6)其他表明客戶已取得商品控制權的跡象。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXI) Revenue

##### 1. Revenue recognition principles

At contract inception, the Company shall assess the contracts and shall identify each performance obligation in the contracts, and determine whether the performance obligation should be satisfied over time or at a point in time.

The Company satisfies a performance obligation over time if one of the following criteria is met, otherwise, the performance obligation is satisfied at a point in time: (1) the customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; (2) the customer can control goods or services as they are created by the Company's performance; (3) the Company's performance does not create goods or services with an alternative uses and the Company has an enforceable right to payment for performance completed to date.

For each performance obligation satisfied over time, the Company shall recognize revenue over time by measuring the progress towards complete satisfaction of that performance obligation. In the circumstance that the progress cannot be measured reasonably, but the costs incurred in satisfying the performance obligation are expected to be recovered, the Company shall recognize revenue only to the extent of the costs incurred until it can reasonably measure the progress. To determine whether the customer has obtained control of goods, the Company shall consider the following indicators: (1) the Company has a present right to payment for the goods, i.e., the customer is presently obliged to pay for the goods; (2) the Company has transferred the legal title of the goods to the customer, i.e., the customer has legal title to the goods; (3) the Company has transferred physical possession of the goods, i.e., the customer has physically possessed the goods; (4) the Company has transferred significant risks and rewards of ownership of the goods, i.e., the customer has obtained significant risks and rewards of ownership of the goods; (5) the customer has accepted the goods; (6) other indicators showing the customer has obtained control over the goods.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (一) 收入(續)

## (XXI) Revenue (Continued)

## 2. 收入計量原則

## 2. Measurement principle

- (1) 公司按照分攤至各單項履約義務的交易價格計量收入。交易價格是公司因向客戶轉讓商品或服務而預期有權收取的對價金額，不包括代第三方收取的款項以及預期將退還給客戶的款項。
- (2) 合同中存在可變對價的，公司按照期望值或最可能發生金額確定可變對價的最佳估計數，但包含可變對價的交易價格，不超過在相關不確定性消除時累計已確認收入極可能不會發生重大轉回的金額。
- (3) 合同中存在重大融資成分的，公司按照假定客戶在取得商品或服務控制權時即以現金支付的應付金額確定交易價格。該交易價格與合同對價之間的差額，在合同期間內採用實際利率法攤銷。合同開始日，公司預計客戶取得商品或服務控制權與客戶支付價款間隔不超過一年的，不考慮合同中存在的重大融資成分。

- (1) Revenue is measured at the amount of the transaction price that is allocated to each performance obligation. The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties and those expected to be refunded to the customer.
- (2) If the consideration promised in a contract includes a variable amount, the Company shall estimate the amount of consideration at expected value or the most likely amount. The Company shall include in the transaction price the amount of variable consideration only to the extent that it is high probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved.
- (3) In the circumstance that the contract contains a significant financing component, the Company shall determine the transaction price based on the price that a customer would have paid for if the customer had paid cash for obtaining control over those goods or services. The difference between the transaction price and the amount of promised consideration is amortized under effective interest method over contractual period. The effects of a significant financing component shall not be considered if the Company expects, at the contract inception, that the period between when the customer obtains control over goods or services and when the customer pays consideration will be one year or less.



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### 三、重要會計政策及會計估計(續)

#### (二十一) 收入(續)

#### 2. 收入計量原則(續)

- (4) 合同中包含兩項或多項履約義務的，公司於合同開始日，按照各單項履約義務所承諾商品的單獨售價的相對比例，將交易價格分攤至各單項履約義務。

#### 3. 收入確認的具體方法

##### 按時點確認的收入

公司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等產品，屬於在某一時點履行履約義務。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客戶且客戶已接受該商品，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，商品所有權上的主要風險和報酬已轉移，商品的法定所有權已轉移。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，取得提單，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，商品所有權上的主要風險和報酬已轉移，商品的法定所有權已轉移。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXI) Revenue (Continued)

#### 2. Measurement principle (Continued)

- (4) For contracts containing two or more performance obligations, the Company shall determine the stand-alone selling price at contract inception of the distinct good underlying each performance obligation and allocate the transaction price to each performance obligation on a relative stand-alone selling price basis.

#### 3. Revenue recognition method

##### Revenue recognized based on the time point

The company's main products are copper cable and related products, optical cable and related products, wire bushing and related products, it satisfies the performance obligation at a point in time. Revenue from domestic sales is recognized if, and only if, the following conditions are all met: the Company has delivered goods to the customer based on contractual agreements and the customer has accepted the goods; 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; significant risks and rewards of ownership of the goods has been transferred; and the legal title of the goods has been transferred. Revenue from overseas sales is recognized if, and only if, the following conditions are all met: the Company has declared goods to the customs based on contractual agreements and has obtained a bill of lading; 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; significant risks and rewards of ownership of the goods has been transferred; and the legal title of the goods has been transferred.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (十二) 政府補助

## (XXII) Government grants

1. 政府補助在同時滿足下列條件時予以確認：(1)公司能夠滿足政府補助所附的條件；(2)公司能夠收到政府補助。政府補助為貨幣性資產的，按照收到或應收的金額計量。政府補助為非貨幣性資產的，按照公允價值計量；公允價值不能可靠取得的，按照名義金額計量。

1. Government grants shall be recognized if, and only if, the following conditions are all met: (1) the Company will comply with the conditions attaching to the grants; (2) the grants will be received. Monetary government grants are measured at the amount received or receivable. Non-monetary government grants are measured at fair value, and can be measured at nominal amount in the circumstance that fair value can't be assessed.

2. 與資產相關的政府補助判斷依據及會計處理方法

2. Government grants related to assets

政府文件規定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。政府文件不明確的，以取得該補助必須具備的基本條件為基礎進行判斷，以購建或以其他方式形成長期資產為基本條件的作為與資產相關的政府補助。與資產相關的政府補助，沖減相關資產的賬面價值或確認為遞延收益。與資產相關的政府補助確認為遞延收益的，在相關資產使用壽命內按照合理、系統的方法分期計入損益。按照名義金額計量的政府補助，直接計入當期損益。相關資產在使用壽命結束前被出售、轉讓、報廢或發生毀損的，將尚未分配的相關遞延收益餘額轉入資產處置當期的損益。

Government grants related to assets are government grants with which the Company construct or otherwise acquire long-term assets under requirements of government. In the circumstances that there is no specific government requirement, the Company shall determine based on the primary condition to acquire the grants and government grants related to assets are government grants whose primary condition is to construct or otherwise acquire long-term assets. They offset carrying amount of relevant assets or recognized as deferred income. If recognized as deferred income, they are included in profit or loss on a systematic basis over the useful lives of the relevant assets. Those measured at notional amount is directly included into profit or loss. For assets sold, transferred, disposed or damaged within the useful lives, balance of unamortized deferred income is transferred into profit or loss of the year in which the disposal occurred.

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### 三、重要會計政策及會計估計(續)

#### (十二) 政府補助(續)

#### 3. 與收益相關的政府補助判斷依據及會計處理方法

除與資產相關的政府補助之外的政府補助劃分為與收益相關的政府補助。對於同時包含與資產相關部分和與收益相關部分的政府補助，難以區分與資產相關或與收益相關的，整體歸類為與收益相關的政府補助。與收益相關的政府補助，用於補償以後期間的相關成本費用或損失的，確認為遞延收益，在確認相關成本費用或損失的期間，計入當期損益或沖減相關成本；用於補償已發生的相關成本費用或損失的，直接計入當期損益或沖減相關成本。

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

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXII) Government grants (Continued)

#### 3. Government grants related to income

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

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

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (二十三) 遞延所得稅資產、遞延所得稅負債

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

1. 根據資產、負債的賬面價值與其計稅基礎之間的差額(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，該計稅基礎與其賬面數之間的差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產或遞延所得稅負債。
  2. 確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。
  3. 資產負債表日，對遞延所得稅資產的賬面價值進行覆核，如果未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的利益，則減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，轉回減記的金額。
  4. 公司當期所得稅和遞延所得稅作為所得稅費用或收益計入當期損益，但不包括下列情況產生的所得稅：(1)企業合併；(2)直接在所有者權益中確認的交易或者事項。
1. Deferred tax assets or deferred tax liabilities are calculated and recognized based on the difference between the carrying amount and tax base of assets and liabilities (and the difference of the carrying amount and tax base of items not recognized as assets and liabilities but with their tax base being able to be determined according to tax laws) and in accordance with the tax rate applicable to the period during which the assets are expected to be recovered or the liabilities are expected to be settled.
  2. A deferred tax asset is recognized to the extent of the amount of the taxable income, which it is most likely to obtain and which can be deducted from the deductible temporary difference. At the balance sheet date, if there is any exact evidence that it is probable that future taxable profits will be available against which deductible temporary differences can be utilized, the deferred tax assets unrecognized in prior periods are recognized.
  3. At the balance sheet date, the carrying amount of deferred tax assets is reviewed. The carrying amount of a deferred tax asset is reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of the deferred tax asset to be utilized. Such reduction is subsequently reversed to the extent that it becomes probable that sufficient taxable income will be available.
  4. The income tax and deferred tax for the period are treated as income tax expenses or income through profit or loss, excluding those arising from the following circumstances: (1) business combination; and (2) the transactions or items directly recognized in equity.

# 財務報表附註

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### 三、重要會計政策及會計估計(續)

#### (二十四) 租賃

##### 1. 租賃的識別

在合同開始日，公司評估合同是否為租賃或者包含租賃，如果合同中一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則該合同為租賃或者包含租賃。為確定合同是否讓渡了在一定期間內控制已識別資產使用的權利，公司評估合同中的客戶是否有權獲得在使用期間內因使用已識別資產所產生的幾乎全部經濟利益，並有權在該使用期間主導已識別資產的使用。

##### 2. 單獨租賃的識別

合同中同時包含多項單獨租賃的，公司將合同予以分拆，並分別各項單獨租賃進行會計處理。同時符合下列條件的，使用已識別資產的權利構成合同中的一項單獨租賃：(1)承租人可從單獨使用該資產或將其與易於獲得的其他資源一起使用中獲利；(2)該資產與合同中的其他資產不存在高度依賴或高度關聯關係。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXIV) Leases

##### 1. Identification of a lease

At inception of a contract, the Company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset for a period of time, the Company assesses whether, throughout the period of use, the customer has both of the following: (a) the right to obtain substantially all of the economic benefits from use of the identified asset; and (b) the right to direct the use of the identified asset.

##### 2. Identification of separate leases

For a contract that contains more than one lease component, the Company separates the components and accounts for each lease component separately. The right to use an underlying asset is a separate lease component if both: (1) the lessee can benefit from use of the underlying asset either on its own or together with other resources that are readily available to the lessee; and (2) the underlying asset is neither highly dependent on, nor highly interrelated with, the other underlying assets in the contract.



## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (二十四) 租賃(續)

## (XXIV) Leases (Continued)

## 3. 公司作為承租人的會計處理方法

## 3. The Company as lessee

在租賃期開始日，公司將租賃期不超過12個月，且不包含購買選擇權的租賃認定為短期租賃；將單項租賃資產為全新資產時價值較低的租賃認定為低價值資產租賃。公司轉租或預期轉租租賃資產的，原租賃不認定為低價值資產租賃。

At the commencement date, the Company recognizes a lease that has a lease term of 12 months or less as a short-term lease, which shall not contain a purchase option; the Company recognizes a lease as a lease of a low-value asset if the underlying asset is of low value when it is new. If the Company subleases an asset, or expects to sublease an asset, the head lease does not qualify as a lease of a low-value asset.

對於所有短期租賃和低價值資產租賃，公司在租賃期內各個期間按照直線法將租賃付款額計入相關資產成本或當期損益。

For all short-term leases and leases of low-value assets, lease payments are recognized as cost or profit or loss with straight-line method over the lease term.

除上述採用簡化處理的短期租賃和低價值資產租賃外，在租賃期開始日，公司對租賃確認使用權資產和租賃負債。

Apart from the above-mentioned short-term leases and leases of low-value assets with simplified approach, the Company recognizes right-of-use assets and lease liabilities at the commencement date.

在租賃開始日，公司將尚未支付的租賃付款額的現值確認為租賃負債。計算租賃付款額現值時採用租賃內含利率作為折現率，無法確定租賃內含利率的，採用公司增量借款利率作為折現率。租賃付款額與其現值之間的差額作為未確認融資費用，在租賃期各個期間內按照確認租賃付款額現值的折現率確認利息費用，並計入當期損益。未納入租賃負債計量的可變租賃付款額於實際發生時計入當期損益。

At the commencement date, the Company measures the lease liability at the present value of the lease payments that are not paid at that date, discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Company's incremental borrowing rate shall be used. Unrecognized financing expenses, calculated at the difference between the lease payment and its present value, are recognized as interest expenses over the lease term using the discount rate which has been used to determine the present value of lease payment and included in profit or loss. Variable lease payments not included in the measurement of lease liabilities are included in profit or loss in the periods in which they are incurred.

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### 三、重要會計政策及會計估計(續)

#### (二十四) 租賃(續)

#### 3. 公司作為承租人的會計處理方法(續)

租賃期開始日後，當實質固定付款額發生變動、擔保餘值預計的應付金額發生變化、用於確定租賃付款額的指數或比率發生變動、購買選擇權、續租選擇權或終止選擇權的評估結果或實際行權情況發生變化時，公司按照變動後的租賃付款額的現值重新計量租賃負債。

#### 4. 公司作為出租人的會計處理方法

在租賃開始日，公司將實質上轉移了與租賃資產所有權有關的幾乎全部風險和報酬的租賃劃分為融資租賃，除此之外的均為經營租賃。

##### 經營租賃

公司在租賃期內各個期間按照直線法將租賃收款額確認為租金收入，發生的初始直接費用予以資本化並按照與租金收入確認相同的基礎進行分攤，分期計入當期損益。公司取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額在實際發生時計入當期損益。

經營租賃發生變更的，公司自變更生效日起將其作為一項新租賃進行會計處理，與變更前租賃有關的預收或應收租賃收款額視為新租賃的收款額。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXIV) Leases (Continued)

#### 3. The Company as lessee (Continued)

After the commencement date, the Company remeasures the lease liability to reflect changes to the lease payments, if there is a change in the following items: (a) fixed payments; (b) amounts expected to be payable under residual value guarantees; (c) an index or a rate used to determine lease payments; (d) assessment result or exercise of purchase option, extension option or termination option.

#### 4. The Company as lessor

At the commencement date, the Company classifies a lease as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Otherwise, it is classified as an operating lease.

##### Operating lease

Lease receipts are recognized as lease income with straight-line method over the lease term. Initial direct costs incurred shall be capitalized and recognized as profit or loss over the lease term on the same basis as the lease income. Variable lease payments related to operating lease which are not included in the measurement of the lease payment are charged as profit or loss in the periods in which they are incurred.

The Company accounts for a modification to an operating lease as a new lease from the effective date of the modification, considering any prepaid or accrued lease payments relating to the original lease as part of the lease payments for the new lease.

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十四) 租賃(續)

(XXIV) Leases (Continued)

5. 租賃變更的會計處理

5. Accounting treatments for lease modifications

(1) 租賃變更作為一項單獨租賃

(1) A lease modification as a separate lease

租賃發生變更且同時符合下列條件的，公司將該租賃變更作為一項單獨租賃進行會計處理：1)該租賃變更通過增加一項或多項租賃資產的使用權而擴大了租賃範圍；2)增加的對價與租賃範圍擴大部分的單獨價格按該合同情況調整後的金額相當。

The Company accounts for a lease modification as a separate lease if both: 1) the modification increases the scope of the lease by adding the right to use one or more underlying assets; and 2) the consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope.

(2) 租賃變更未作為一項單獨租賃

(2) A lease modification not as a separate lease

公司作為出租人

The Company as lessor

如果租賃變更在租賃開始日生效，該租賃會被分類為經營租賃的，公司自租賃變更生效日開始將其作為一項新租賃進行會計處理，並以租賃變更生效日前的租賃投資淨額作為租賃資產的賬面價值。如果租賃變更在租賃開始日生效，該租賃會被分類為融資租賃的，公司按照《企業會計準則第22號—金融工具確認和計量》關於修改或重新議定合同的規定進行會計處理。

If the lease would have been classified as an operating lease had the modification been in effect at the inception date, the Company accounts for the lease modification as a new lease from the effective date of the modification, and measures the carrying amount of the underlying asset as the net investment in the lease immediately before the effective date of the lease modification. Otherwise, the Company applies "CASBE 22 – Financial Instruments: Recognition and Measurement".

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### 三、重要會計政策及會計估計(續)

#### (二十五) 分部報告

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

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

#### (二十六) 終止經營的確認標準、會計處理方法

滿足下列條件之一的、已經被處置或劃分為持有待售類別且能夠單獨區分的組成部分確認為終止經營：

- (1) 該組成部分代表一項獨立的主要業務或一個單獨的主要經營地區；
- (2) 該組成部分是擬對一項獨立的主要業務或一個單獨的主要經營地區進行處置的一項相關聯計劃的一部分；
- (3) 該組成部分是專為轉售而取得的子公司。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXV) Segment reporting

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

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

#### (XXVI) Recognition criteria and accounting treatment of discontinued operations

A component of the Company that has been disposed of, or is classified as held for sale and can be clearly distinguished is recognized as a discontinued operation when it fulfills any of the following conditions:

- (1) it represents a separate major line of business or a separate geographical area of operations;
- (2) it is part of a related plan to dispose of a separate major line of business or a separate geographical area of operations; or
- (3) it is a subsidiary acquired exclusively with a review to resale.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (二十七) 重大會計判斷和估計

## (XXVII) Critical accounting judgments and estimates

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

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

主要估計金額的不確定因素如下：

Key sources of estimation uncertainty are:

## 1. 遞延所得稅資產的確認

## 1. Recognition of deferred tax assets

如本財務報表附註三(二十三)所述，本公司根據資產、負債的賬面價值與其計稅基礎之間的可抵扣暫時性差異(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，該計稅基礎與其賬面數之間的差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產。確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。

As stated in section III (XXIII) of the notes to financial statement, deferred tax assets are recognized based on the deductible temporary difference (and the difference of the carrying amount and tax base of items not recognized as assets and liabilities but with their tax base being able to be determined according to tax laws) between the carrying amount and the tax base of assets or liabilities and the applicable tax rate at the time when such asset is collected or such liability is liquidated. A deferred tax asset is recognized to the extent of the amount of the taxable income, which it is most likely to obtain and which can be deducted from the deductible temporary difference.

## 2. 金融工具及合同資產減值

## 2. Impairment of financial instruments and contract assets

如本財務報表附註三(九)所述，本公司以預期信用損失為基礎，對以攤餘成本計量的金融資產(應收票據、應收賬款、其他應收款、債權投資、長期應收款)、以公允價值計量且其變動計入其他綜合收益的債務工具投資(其他債權投資、應收款項融資)、租賃應收款進行減值處理並確認損失準備。

As stated in section III (IX) of the notes to financial statement, the Company, on the basis of expected credit loss, recognizes loss allowances of financial assets at amortized cost (notes receivable, accounts receivable, other receivables, debt investments, long-term receivables)/debt instrument investments (other debt investments)/contract assets/lease receivable at fair value through other comprehensive income.



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### 三、重要會計政策及會計估計(續)

#### (二十七) 重大會計判斷和估計(續)

##### 3. 存貨跌價準備

如本財務報表附註三(十)所述，本公司在資產負債表日，對存貨採用成本與可變現淨值孰低計量，按照存貨類別成本高於可變現淨值的差額計提存貨跌價準備。直接用於出售的存貨，在正常生產經營過程中以該存貨的估計售價減去估計的銷售費用和相關稅費後的金額確定其可變現淨值；需要經過加工的存貨，在正常生產經營過程中以所生產的產成品的估計售價減去至完工時估計將要發生的成本、估計的銷售費用和相關稅費後的金額確定其可變現淨值；資產負債表日，同一項存貨中一部分有合同價格約定、其他部分不存在合同價格的，分別確定其可變現淨值，並與其對應的成本進行比較，分別確定存貨跌價準備的計提或轉回的金額。

### III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

#### (XXVII) Critical accounting judgments and estimates (Continued)

##### 3. Provision for inventory write-down

As stated in section III (X) of the notes to financial statement, at the balance sheet date, inventories are measured at the lower of cost or net realizable value; provision for inventory write-down is made on the difference between the cost and the net realizable value. The net realizable value of inventories held for sale is determined based on the amount of the estimated selling price less the estimated selling expenses and relevant taxes and surcharges in the ordinary course of business; the net realizable value of materials to be processed is determined based on the amount of the estimated selling price less the estimated costs of completion, selling expenses and relevant taxes and surcharges in the ordinary course of business; at the balance sheet date, when only part of the same item of inventories have agreed price, their net realizable value is determined separately and is compared with their costs to set the provision for inventory write-down to be made or reversed.

## 三、重要會計政策及會計估計(續)

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

## (二十七) 重大會計判斷和估計(續)

## (XXVII) Critical accounting judgments and estimates (Continued)

## 4. 長期資產減值

如本財務報表附註三(十九)所述，對長期股權投資、採用成本模式計量的投資性房地產、固定資產、在建工程、使用壽命有限的無形資產等長期資產，在資產負債表日有跡象表明發生減值的，估計其可收回金額。對因企業合併所形成的商譽和使用壽命不確定的無形資產，無論是否存在減值跡象，每年都進行減值測試。商譽結合與其相關的資產組或者資產組組合進行減值測試。可收回金額的計量結果表明，該等長期資產的可收回金額低於其賬面價值的，將資產的賬面價值減記至可收回金額，減記的金額確認為資產減值損失，計入當期損益，同時計提相應的資產減值準備。

## 4. Impairment of non-current assets

As stated in section III (XIX) of the notes to financial statement, for non-current assets such as investment property at cost model, fixed assets, construction in progress, intangible assets with finite useful life, etc., if at the balance sheet date there is indication of impairment, the recoverable amount is estimated. For goodwill recognized in business combination and intangible assets with indefinite useful life, no matter whether there is indication of impairment, impairment test is performed annually. Impairment test on goodwill is performed on related group of assets or a portfolio of group of assets. When the measurement result indicates that the recoverable amount of such non-current assets is lower than their carrying amount, the carrying amount is reduced to the recoverable amount, and the difference is recognized as assets impairment loss through profit or loss, and provision for impairment loss of assets is made accordingly.

## (二十八) 重要會計政策變更

## (XXVIII) Significant changes in accounting policies and estimates

公司自2020年1月1日起執行財政部於2019年度頒佈的《企業會計準則解釋第13號》，該項會計政策變更採用未來適用法處理。

The Company has adopted "Accounting Standards for Business Enterprises Interpretation No. 13" as revised by Ministry of Finance of the PRC since 1 January 2020, and the accounting policy change shall be handled by the future applicable methods.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 四、稅項

### IV. TAXES

#### (一) 主要稅種及稅率

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

稅種 Taxes	計稅依據 Tax bases	稅率 Tax rates
增值稅 Value-added tax (VAT)	以按稅法規定計算的銷售貨物和應稅勞務收入為基礎計算銷項稅額，扣除當期允許抵扣的進項稅額後，差額部分為應交增值稅 The taxable revenue from sales of goods or rendering of services	13%
房產稅 Housing property tax	從價計徵的，按房產原值一次減除30%後餘值的1.2%計繳；從租計徵的，按租金收入的12%計繳 For housing property levied on the basis of price, housing property tax is levied at the rate of 1.2% of the balance after deducting 30% of the cost; for housing property levied on the basis of rent, housing property tax is levied at the rate of 12% of rent revenue.	1.2%、12%
城市維護建設稅 Urban maintenance and construction tax	應繳流轉稅稅額 Turnover tax payable	7%
教育費附加 Education surcharge	應繳流轉稅稅額 Turnover tax payable	3%
地方教育附加 Local education surcharge	應繳流轉稅稅額 Turnover tax payable	2%
企業所得稅 Enterprise income tax	應納稅所得額 Taxable income	15%、25%
城鎮土地使用稅 Urban and township land use tax	實際佔用的土地面積 Actual area of land occupied	6元/m <sup>2</sup> 、8元/m <sup>2</sup> RMB6/m <sup>2</sup> , RMB8/m <sup>2</sup>
不同稅率的納稅主體企業所得稅稅率說明	Different enterprise income tax rates applicable to different taxpayers:	

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate
本公司 The Company	15%
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	15%
成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd.	25%
成都中菱無線通信電纜有限公司 Chengdu Zhongling Wireless Communication Cable Co., Ltd.	25%

## 四、稅項(續)

## (二) 稅收優惠

根據《高新技術企業認定管理辦法》(國科發火[2016]32號)和《高新技術企業認定管理工作指引》(國科發火[2016]195號)有關規定，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(2018年至—2020年)。

根據《高新技術企業認定管理辦法》(國科發火[2016]32號)和《高新技術企業認定管理工作指引》(國科發火[2016]195號)有關規定，本公司子公司成都中住光纖有限公司，享受高新技術企業15%的所得稅優惠稅率，有效期三年(2017年—2019年)。本期成都中住光纖有限公司已按規定提交覆核，根據過往經驗，預計10月份可以通過。故本期成都中住光纖有限公司仍保留按照15%的優惠稅率計算所得稅。

## IV. TAXES

## (II) Tax preferential policies

According to the "Management for the High-tech Enterprises" (GUOKEFAHUO [2016] No. 32) and the "Guidelines for the Management of High-tech Enterprises Certification" (GUOKEFAHUO [2016] No. 195), the Company which was recognized as a high-tech enterprise are entitled to a 15% preferential income tax rate valid for three years (2018 to 2020).

According to the "Management for the High-tech Enterprises" (GUOKEFAHUO [2016] No. 32) and the "Guidelines for the Management of High-tech Enterprises Certification" (GUOKEFAHUO [2016] No. 195), the subsidiary company Chengdu SEI Optical Fiber Co., Ltd. was recognized as high-tech enterprises, entitled to a 15% preferential income tax rate, valid for three years (2017-2019). The company has submitted a review in accordance with regulations, and based on past experience, it is expected to be approved in October. Therefore, the company still retains the preferential tax rate of 15% to calculate income tax in this period.

## 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	27,433.00	5,969.18
銀行存款	Cash in bank	395,765,984.18	445,329,592.05
其他貨幣資金	Other cash and bank balances	4,908,745.14	13,723,584.13
合計	Total	400,702,162.32	459,059,145.36

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS

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

## 1. Cash and bank balances

## (1) Details

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

##### 1. 貨幣資金(續)

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

###### (2) 其他說明

###### (2) Other remarks

期末，其他貨幣資金4,908,745.14元系信用證保證金，銀行存款中包含已用於質押的定期存款餘額43,874,963.35元，上述為使用受限的貨幣資金。

At the end of the period, other cash and bank balances of RMB4,908,745.14 are the deposit for the letter of credit, and cash in bank include the pledged fixed deposits of RMB43,874,963.35. The above are the status of the restricted use currency funds.

##### 2. 應收票據

##### 2. Notes receivable

###### (1) 明細情況

###### (1) Details

###### 1) 類別明細情況

###### 1) Details of different categories

種類	Categories	期末數				賬面價值
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		Carrying amount
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	proportion (%)	
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	38,869,493.49	100.00	41,347.08	0.11	38,828,146.41
其中：銀行承兌匯票	Including: Bank acceptance	30,600,077.46	78.73			30,600,077.46
商業承兌匯票	Trade acceptance	8,269,416.03	21.27	41,347.08	0.50	8,228,068.95
合計	Total	38,869,493.49	100.00	41,347.08	0.11	38,828,146.41



五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

2. 應收票據(續)

2. Notes receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

1) 類別明細情況(續)

1) Details of different categories (Continued)

種類	Categories	賬面餘額		期初數		賬面價值
		金額	比例(%)	金額	壞賬準備	
		Amount	% to total	Amount	計提比例(%)	Carrying amount
					Provision proportion (%)	
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	39,322,586.97	100.00	59,422.12	0.15	39,263,164.85
其中：銀行承兌匯票	Including: Bank acceptance	27,438,163.04	69.78			27,438,163.04
商業承兌匯票	Trade acceptance	11,884,423.93	30.22	59,422.12	0.50	11,825,001.81
合計	Total	39,322,586.97	100.00	59,422.12	0.15	39,263,164.85

2) 採用組合計提壞賬準備的應收票據

2) Notes receivable with provision for bad debts made on a collective basis

項目	Items	期末數		
		賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)
銀行承兌匯票組合	Bank acceptance portfolio	<b>30,600,077.46</b>		
商業承兌匯票組合	Trade acceptance portfolio	<b>8,269,416.03</b>	<b>41,347.08</b>	<b>0.50</b>
小計	Subtotal	<b>38,869,493.49</b>	<b>41,347.08</b>	<b>0.11</b>

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 2. 應收票據(續)

#### 2. Notes receivable (Continued)

##### (2) 壞賬準備變動情況

##### (2) Changes in provision for bad debts

項目	Items	期初數 Opening balance	計提 Accrual	本期增加 Increase			本期減少 Decrease		期末數 Closing balance
				收回 Recovery	其他 Others	轉回 Reversal	核銷 Written- off	其他 Others	
商業承兌匯票	Trade acceptance	59,422.12	-18,075.04						41,347.08
小計	Subtotal	59,422.12	-18,075.04						41,347.08

##### (3) 本期實際核銷的應收票據情況

##### (3) Notes receivable written off in current period

本期實際核銷應收票據0元。

Notes receivable actually written off in current period totaled 0 yuan.

##### (4) 期末公司已質押的應收票據情況

##### (4) Pledged notes

項目	Items	期末已質押金額 Closing balance of pledged notes
銀行承兌匯票	Bank acceptance	11,111,203.75
小計	Subtotal	11,111,203.75

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

2. 應收票據(續)

2. Notes receivable (Continued)

(5) 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

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

項目	Items	期末終止 確認金額 Closing balance derecognized	期末未終止 確認金額 Closing balance not yet derecognized
銀行承兌匯票	Bank acceptance	6,340,403.46	
小計	Subtotal	6,340,403.46	

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

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

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 3. 應收賬款

(1) 明細情況

1) 類別明細情況

#### 3. Accounts receivable

(1) Details

1) Details on categories

種類	Categories	期末數 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	44,378,123.40	31.02	44,378,123.40	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	98,695,225.17	68.98	12,435,718.15	12.60	86,259,507.02
合計	Total	143,073,348.57	100.00	56,813,841.55	39.71	86,259,507.02

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	44,443,123.40	34.03	44,443,123.40	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	86,154,317.86	65.97	11,992,130.04	13.92	74,162,187.82
合計	Total	130,597,441.26	100.00	56,435,253.44	43.21	74,162,187.82

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

3. 應收賬款(續)

3. Accounts receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

2) 期末單項計提壞賬準備的應收賬款

2) Accounts receivable with provision made on an individual basis

單位名稱	賬面餘額	壞賬準備	計提比例(%)	計提理由
Debtors	Book balance	Provision for bad debts	Provision proportion (%)	Reasons
東方電氣新能源設備(杭州)有限公司 Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	2,580,313.34	2,580,313.34	100.00	正在進行破產清算，預計無法收回 In the process of liquidation, not expect to be recoverable
KAB/VOLEX出口KABKableprektion KABKableprektionAB	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
瀋陽亨元達通訊器材有限公司 Shenyang Hengyuanda Communication Equipment Co., Ltd.	1,621,814.62	1,621,814.62	100.00	預計無法收回 Not expect to be recoverable
川東機電公司 Chuandong Electrical and Mechanical Company	1,606,692.41	1,606,692.41	100.00	預計無法收回 Not expect to be recoverable
重慶市雄鷹通信(集團)有限公司 Chongqing Xiongying Communication Co., Ltd.	1,414,724.47	1,414,724.47	100.00	預計無法收回 Not expect to be recoverable
烏市志達電子有限公司 Wu Zhida Electronics Co., Ltd.	1,344,969.65	1,344,969.65	100.00	預計無法收回 Not expect to be recoverable
杭州韓益塑料管材有限公司 Hangzhou hanyi plastic pipe Co., Ltd.	1,156,614.94	1,156,614.94	100.00	預計無法收回 Not expect to be recoverable
中國郵電器材公司中南公司 Zhongnan Company, China Postal and Electrical Material Company	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
成都電纜廠銷售分部 Sales branch of Chengdu Cable Factory	1,062,382.43	1,062,382.43	100.00	預計無法收回 Not expect to be recoverable
河南清豐縣工商聯貿公司 Henan Qingfeng County Industry and Commerce Co., Ltd.	1,007,986.64	1,007,986.64	100.00	預計無法收回 Not expect to be recoverable
四川匯源光通信有限公司 Sichuan Huiyuan Optical Communication Co., Ltd.	1,007,072.46	1,007,072.46	100.00	預計無法收回 Not expect to be recoverable
其他多家單位 Other units	28,400,157.43	28,400,157.43	100.00	預計無法收回 Not expect to be recoverable
小計 Subtotal	44,378,123.40	44,378,123.40		



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 3. 應收賬款(續)

#### 3. Accounts receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

3) 採用組合計提壞賬準備的應收賬款

3) Accounts receivable with provision for bad debts made on a collective basis

項目	Items	期末數		
		賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)
關聯方組合	Non-related party portfolio	1,286,248.60	6,431.23	0.50
非關聯方組合	Related party portfolio	97,408,976.57	12,429,286.92	12.76
小計	Subtotal	98,695,225.17	12,435,718.15	12.60

4) 非關聯方組合，採用賬齡損失率對照表計提壞賬準備的應收賬款

4) In non-related party portfolios, accounts receivable with provision made on a collective basis based on the comparison table of age and expected credit loss rate

賬齡	Ages	期末數		
		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	71,324,717.20	2,640,604.43	3.70
1-2年	1-2 years	15,505,121.83	3,420,712.24	22.06
2-3年	2-3 years	5,916,571.95	2,774,689.70	46.90
3年以上	Over 3 years	4,662,565.59	3,593,280.55	77.07
小計	Subtotal	97,408,976.57	12,429,286.92	12.76

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (一) 合併資產負債表項目註釋(續)

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

## 3. 應收賬款(續)

## 3. Accounts receivable (Continued)

## (2) 賬齡分析

## (2) Ageing analysis

賬齡	Ages	期末數		
		賬面餘額 Book balance	Closing balance 壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	72,610,965.80	2,647,035.66	3.65
1-2年	1-2 years	15,475,523.11	3,582,683.36	23.15
2-3年	2-3 years	5,940,781.95	2,798,899.70	47.11
3年以上	Over 3 years	49,046,077.71	47,785,222.83	97.43
合計	Total	143,073,348.57	56,813,841.55	39.71

賬齡	Ages	期初數		
		賬面餘額 Book balance	Opening balance 壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	66,290,153.35	2,401,540.51	3.62
1-2年	1-2 years	11,583,493.23	2,857,020.87	24.66
2-3年	2-3 years	1,934,821.41	1,362,976.94	70.44
3年以上	Over 3 years	50,788,973.27	49,813,715.12	98.08
合計	Total	130,597,441.26	56,435,253.44	43.21

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

Accounts receivable shall be analyzed by age since the month when such receivables are accrued and shall be settled by time sequence.

本公司授予客戶的信貸期一般為約3個月，少數客戶的信用期為1個月或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 3 months. A few customers have credit terms of 1 or 12 months. Accounts receivable past due are reviewed by the Management on a regular basis.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 3. 應收賬款(續)

#### 3. Accounts receivable (Continued)

##### (3) 壞賬準備變動情況

##### (3) Changes in provision for bad debts

##### 1) 明細情況

##### 1) Details

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 Accrual	收回 Recovery	轉回 Reversal	核銷 Written off	
單項計提壞賬準備	Receivables with provision made on an individual basis	44,443,123.40			65,000.00		44,378,123.40
按組合計提壞賬準備	Receivables with provision made on a collective basis	11,992,130.04	443,588.11				12,435,718.15
小計	Subtotal	56,435,253.44	443,588.11		65,000.00		56,813,841.55

##### 2) 本期重要的壞賬準備收回或轉回情況

##### 2) Significant provisions collected or reversed

單位名稱 Debtors	收回或轉回金額 Amount collected or reversed	收回方式 Way of collection
南京普天紀樓宇智能有限公司 Nanjing Putian Tianji Building Intelligence Co., Ltd.	65,000.00	達成抵賬協議 Reach a set-off agreement
小計 Subtotal	65,000.00	

##### (4) 本期實際核銷的應收賬款情況

##### (4) Accounts receivable written off in current period

本期實際核銷應收賬款0元。

Accounts receivable actually written off in the current period totaled 0 yuan.

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (一) 合併資產負債表項目註釋(續)

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

## 3. 應收賬款(續)

## 3. Accounts receivable (Continued)

(5) 應收賬款金額前5名情況

(5) 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	25,833,855.19	18.06	1,066,938.22
中車株洲電力機車有限公司	CRRC Zhuzhou Locomotive Co., Ltd.	10,026,568.60	7.01	414,097.28
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	5,775,345.74	4.04	238,521.78
江蘇澤榮通信科技有限公司	Jiangsu Zerong Communication Technology Co., Ltd.	4,592,987.71	3.21	758,055.93
柳州機車車輛有限公司	Liuzhou Locomotive and Rolling Stock Co., Ltd.	4,055,349.19	2.83	167,485.92
小計	Subtotal	50,284,106.43	35.15	2,645,099.13

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 4. 應收款項融資

#### 4. Receivables financing

(1) 明細情況

(1) Details

1) 類別明細

1) Details on categories

項目	Items	初始成本 Initial cost	利息調整 Interest adjustment	期末數 Closing balance		賬面價值 Carrying amount	減值準備 Provision for impairment
				應計利息 Interest accrued	公允價值變動 Changes in fair value		
應收票據	Notes receivable	32,107,345.19				32,107,345.19	
合計	Total	32,107,345.19				32,107,345.19	

項目	Items	初始成本 Initial cost	利息調整 Interest adjustment	期初數 Opening balance		賬面價值 Carrying amount	減值準備 Provision for impairment
				應計利息 Interest accrued	公允價值變動 Changes in fair value		
應收票據	Notes receivable	23,544,919.54				23,544,919.54	
合計	Total	23,544,919.54				23,544,919.54	

2) 採用組合計提減值準備的應收款項融資

2) Receivables financing with provision for impairment made on a collective basis

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	計提比例(%) Provision proportion (%)
銀行承兌匯票組合	Bank acceptance portfolio	32,107,345.19		
小計	Subtotal	32,107,345.19		



## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (一) 合併資產負債表項目註釋(續)

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

## 4. 應收款項融資(續)

## 4. Receivables financing (Continued)

- (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

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

項目	Items	期末終止確認金額 Closing balance derecognized
銀行承兌匯票	Bank acceptance	<b>79,277,593.63</b>
小計	Subtotal	<b>79,277,593.63</b>

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

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

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 5. 預付款項

#### 5. Advances paid

##### (1) 賬齡分析

##### (1) Ageing analysis

賬齡	Ages	期末數			賬面價值 Carrying amount
		賬面餘額 Book balance	比例(%) % to total	減值準備 Provision for impairment	
1年以內	Within 1 year	2,109,442.75	92.35		2,109,442.75
1-2年	1-2 years	8,037.36	0.35		8,037.36
2-3年	2-3 years	10,500.00	0.46		10,500.00
3年以上	Over 3 years	156,319.08	6.84		156,319.08
合計	Total	2,284,299.19	100.00		2,284,299.19

賬齡	Ages	期初數			賬面價值 Carrying amount
		賬面餘額 Book balance	比例(%) % to total	減值準備 Provision for impairment	
1年以內	Within 1 year	5,054,193.01	96.69		5,054,193.01
1-2年	1-2 years	6,147.36	0.12		6,147.36
2-3年	2-3 years	10,925.00	0.21		10,925.00
3年以上	Over 3 years	155,894.08	2.98		155,894.08
合計	Total	5,227,159.45	100.00		5,227,159.45

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

5. 預付款項(續)

5. Advances paid (Continued)

(2) 預付款項金額前5名情況

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

單位名稱	Debtors	賬面餘額 Book balance	佔預付款項 餘額的比例(%) Proportion to the total balance of advances paid (%)
德陽合興銅材貿易有限公司	Deyang Hexing Copper Trading Co., Ltd.	639,534.68	28.00
東莞市泉運電工設備有限公司	Dongguan Quanyun Electrical Equipment Co., Ltd.	455,000.00	19.92
KOBE STEEL, LTD	KOBE STEEL, LTD	211,604.39	9.26
中鐵檢驗認證中心有限公司	China Railway Inspection and Certification Center Co., Ltd.	191,620.00	8.39
雲錫貿易(上海)有限公司	Yunxi Trading (Shanghai) Co., Ltd.	152,669.52	6.68
小計	Subtotal	1,650,428.59	72.25

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 6. 其他應收款

(1) 明細情況

1) 類別明細情況

#### 6. Other receivables

(1) Details

1) Details on categories

種類	Categories	期末數				賬面價值 Carrying amount
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	4,320,646.95	10.68	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	36,124,563.84	89.32	24,437,115.56	67.65	11,687,448.28
合計	Total	40,445,210.79	100.00	28,757,762.51	71.10	11,687,448.28

種類	Categories	期初數				賬面價值 Carrying amount
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	4,320,646.95	11.32	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	33,843,226.77	88.68	24,425,708.88	72.17	9,417,517.89
合計	Total	38,163,873.72	100.00	28,746,355.83	75.32	9,417,517.89

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (一) 合併資產負債表項目註釋(續)

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

## 6. 其他應收款(續)

## 6. Other receivables (Continued)

(1) 明細情況(續)

(1) Details (Continued)

2) 期末單項計提壞賬準備的其他應收款

2) Other receivables with provision made on an individual basis

單位名稱 Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提理由 Reasons for provision made
四川天信投資集團有限公司 Sichuan Tianxin Investment Group Co., Ltd.	500,000.00	500,000.00	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
成都皮克電源有限公司 Chengdu Pike Power Co., LTD	248,940.91	248,940.91	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
夏查德 XIACHADE	3,000,000.00	3,000,000.00	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
其他 Others	571,706.04	571,706.04	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
小計 Subtotal	4,320,646.95	4,320,646.95	100.00	



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 6. 其他應收款(續)

#### 6. Other receivables (Continued)

(1) 明細情況(續)

(1) Details (Continued)

3) 採用組合計提壞賬準備的其他應收款

3) Other receivables with provision made on a collective basis

組合名稱	Portfolios	期末數		
		賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)
租賃應收款組合	Lease receivable	7,225,786.75	36,128.93	0.50
非關聯方的押金、 備用金、保證金組合	Deposit, reserve, assurance	6,699,639.35	5,744,439.35	85.74
關聯方組合	Related party	2,997,403.60	14,987.02	0.50
其他往來組合	Others	19,201,734.14	18,641,560.26	97.08
小計	Subtotal	36,124,563.84	24,437,115.56	67.65

(2) 賬齡情況

(2) Ageing analysis

項目	Items	期末賬面餘額
		Closing book balance
1年以內	Within 1 year	9,378,724.64
1-2年	1-2 years	1,735,710.65
2-3年	2-3 years	508,886.09
3-4年	3-4 years	123,107.79
4-5年	4-5 years	89.70
5年以上	Over 5 years	28,698,691.92
小計	Subtotal	40,445,210.79

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 6. 其他應收款(續)

#### 6. Other receivables (Continued)

##### (3) 壞賬準備變動情況

##### (3) Changes in provision for bad debts

項目	Items	第一階段	第二階段	第三階段	合計
		未來12個月 預期信用損失	整個存續期預期 信用損失(未發 生信用減值)	整個存續期預期 信用損失(已發 生信用減值)	
		Phase I	Phase II	Phase III	
		12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	Total
期初數	Opening balance	47,324.21		28,699,031.62	28,746,355.83
期初數在本期	Opening balance in the current period				
— 轉入第二階段	— Transferred to phase II				
— 轉入第三階段	— Transferred to phase III				
— 轉回第二階段	— Reversed to phase II				
— 轉回第一階段	— Reversed to phase I				
本期計提	Provision made in the current period	11,406.68			11,406.68
本期收回	Provision recovered in current period				
本期轉回	Provision reversed in current period				
本期核銷	Provision written-off in current period				
其他變動	Other changes				
期末數	Closing balance	58,730.89		28,699,031.62	28,757,762.51

##### (4) 其他應收款款項性質分類 情況

##### (4) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	期初數 Opening balance
租賃應收款	Lease receivable	7,225,786.75	4,713,685.10
押金、備用金、保證金	Deposit, reserve, assurance	7,391,336.74	7,542,771.74
應收長期資產處置款	Proceeds on disposal of long-term asset	1,307,780.00	1,374,780.00
暫付款項	Temporary advance payment receivable	24,520,307.30	24,532,636.88
合計	Total	40,445,210.79	38,163,873.72

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 6. 其他應收款(續)

#### 6. Other receivables (Continued)

(5) 其他應收款金額前5名情況

(5) 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	Ages	Proportion to the total balance of other receivables (%)	Provision for bad debts
塔子山材料廠 Tazishan Material Factory	應收暫付款 Temporary payment receivable	8,391,138.00	5年以上 Over 5 years	20.75	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	4,786,324.75	5年以上 Over 5 years	11.83	4,786,324.75
深圳富璋實業有限公司 Shenzhen Fuzhang Industrial Co., Ltd.	應收暫付款 Temporary payment receivable	3,566,915.53	5年以上 Over 5 years	8.82	3,566,915.53
夏查德 XIACHADE	應收暫付款 Temporary payment receivable	3,000,000.00	5年以上 Over 5 years	7.42	3,000,000.00
成都高新普康醫院 Chengdu Hi-tech Pukang Hospital	租賃應收款 Lease receivable	2,120,498.99	1年以內、1-2年、2-3年、3-4年 Within 1 year, 1-2 years, 2-3 years, 3-4 years	5.24	10,602.49
小計 Subtotal		21,864,877.27		54.06	19,754,980.77

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

7. 存貨

7. Inventories

(1) 明細情況

(1) Details

項目	Items	期末數		
		賬面餘額	Closing balance 跌價準備	賬面價值
		Book balance	Provision for write-down	Carrying amount
原材料	Raw materials	74,950,708.70	2,352,029.80	72,598,678.90
自製半成品及在產品	Semi-finished goods and work in process	10,217,292.29	802,687.79	9,414,604.50
產成品	Goods on hand	32,509,764.60	10,267,498.10	22,242,266.50
合計	Total	117,677,765.59	13,422,215.69	104,255,549.90

項目	Items	期初數		
		賬面餘額	Opening balance 跌價準備	賬面價值
		Book balance	Provision for write-down	Carrying amount
原材料	Raw materials	52,818,759.10	3,131,739.63	49,687,019.47
自製半成品及在產品	Semi-finished goods and work in process	8,199,307.44	1,347,228.23	6,852,079.21
產成品	Goods on hand	45,170,715.64	17,592,725.29	27,577,990.35
合計	Total	106,188,782.18	22,071,693.15	84,117,089.03

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 7. 存貨(續)

#### 7. Inventories (Continued)

(2) 存貨跌價準備

(2) Provision for inventory write-down

1) 明細情況

1) Details

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	3,131,739.63	1,247,416.12		2,027,125.95		<b>2,352,029.80</b>
自製半成品及在產品	Semi-finished goods and work in process	1,347,228.23			544,540.44		<b>802,687.79</b>
產成品	Goods on hand	17,592,725.29	633,234.80		7,958,461.99		<b>10,267,498.10</b>
小計	Subtotal	22,071,693.15	1,880,650.92		10,530,128.38		<b>13,422,215.69</b>

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

7. 存貨(續)

7. Inventories (Continued)

(2) 存貨跌價準備(續)

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

2) 本期計提的減值準備主要系由於光纖產品價格下跌，導致部分光纖原材料、庫存商品變現價值下降。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

2) The provision for impairment in this period is mainly due to the decline of the optical fibers price, resulting that the realized value of some optical fiber raw materials, products declines. The reasons for determining the net realizable value of the net realizable value, and the reasons for the reversal or resale of inventory depreciation in the current period are as follows:

項目 Items	確定可變現淨值的具體依據 Determination basis of net realizable value	本期轉回存貨跌價準備的原因 Reasons for reversal of provision for inventory write-down	本期轉銷存貨跌價準備的原因 Reasons for written-off of provision for inventory write-down
原材料 Raw materials	相關產成品估計售價減去至完工估計將要發生的成本、估計的銷售費用以及相關稅費後的金額確定可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and taxes and surcharges		本期已將期初計提存貨跌價準備的存貨耗用 Inventories with provision for inventory write-down made in preceding period were consumed in current period
自製半成品及在產品 Semi-finished goods and work in process	相關產成品估計售價減去至完工估計將要發生的成本、估計的銷售費用以及相關稅費後的金額確定可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and taxes and surcharges		本期已將期初計提存貨跌價準備的自製半成品生產為產成品 Inventories with provision for inventory write-down made in preceding period were produced in current period
產成品 Goods on hand	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 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and taxes and surcharges		本期已將期初計提存貨跌價準備的產成品對外銷售 Inventories with provision for inventory write-down made in preceding period were sold in current period



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 8. 其他流動資產

#### 8. Other current assets

項目	Items	期末數 Closing balance	期初數 Opening balance
待抵扣、待認證、留抵進項稅額	VAT input tax for deduction	15,465,301.24	13,349,729.41
預繳稅金	Prepaid tax	60,000.00	65,095.57
合計	Total	15,525,301.24	13,414,824.98

#### 9. 債權投資

#### 9. Debt investments

##### (1) 明細情況

##### (1) Details

項目	Items	期末數 Closing balance				賬面價值 Carrying amount
		初始成本 Initial cost	利息調整 Interest adjustment	應計利息 Interest accrued	減值準備 Provision for impairment	
企業債	Corporate bond	60,000.00			60,000.00	
合計	Total	60,000.00			60,000.00	

項目	Items	期初數 Opening balance				賬面價值 Carrying amount
		初始成本 Initial cost	利息調整 Interest adjustment	應計利息 Interest accrued	減值準備 Provision for impairment	
企業債	Corporate bond	60,000.00			60,000.00	
合計	Total	60,000.00			60,000.00	

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

9. 債權投資(續)

9. Debt investments (Continued)

(2) 債權投資減值準備

(2) Provision for impairment of debt investments

項目	Items	第一階段	第二階段	第三階段	合計
		未來12個月 預期信用損失	整個存續期預期 信用損失(未發 生信用減值)	整個存續期預期 信用損失(已發 生信用減值)	
		Phase I	Phase II	Phase III	
		12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	Total
期初數	Opening balance			60,000.00	60,000.00
期初數在本期	Opening balance in current period				
—轉入第二階段	– Transferred to phase II				
—轉入第三階段	– Transferred to phase III				
—轉回第二階段	– Reversed to phase II				
—轉回第一階段	– Reversed to phase I				
本期計提	Provision made in current period				
本期收回	Provision recovered in current period				
本期轉回	Provision reversed in current period				
本期核銷	Provision written-off in current period				
其他變動	Other changes				
期末數	Closing balance			60,000.00	60,000.00

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 10. 長期股權投資

#### 10. Long-term equity investments

##### (1) 分類情況

##### (1) Categories

項目	Items	期末數		
		賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount
對聯營企業投資	Investments in associates	117,531,968.65	125,903.35	117,406,065.30
合計	Total	117,531,968.65	125,903.35	117,406,065.30

項目	Items	期初數		
		賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount
對聯營企業投資	Investments in associates	124,054,606.49	125,903.35	123,928,703.14
合計	Total	124,054,606.49	125,903.35	123,928,703.14

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

10. 長期股權投資(續)

10. Long-term equity investments (Continued)

(2) 明細情況

(2) Details

被投資單位	Investees	期初數	追加投資	減少投資	本期增減變動	
					Investments increased	Investments decreased
		Opening balance			Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
成都電纜材料廠	Chengdu Cable Material Factory	125,903.35				
成都八連接插件有限公司	Chengdu Bada Connector Co., Ltd.	4,887,525.63			-25,630.98	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.	172,656.37				
普天法爾勝光通信有限公司	Putian Farr Sheng Optical communication Co., Ltd.	118,868,521.14			-6,497,006.86	
合計	Total	124,054,606.49			-6,522,637.84	

被投資單位	Investees	本期增減變動				期末數	減值準備 期末餘額
		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 Cable Material Factory					125,903.35	125,903.35
成都八連接插件有限公司	Chengdu Bada Connector Co., Ltd.					4,861,894.65	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.					172,656.37	
普天法爾勝光通信有限公司	Putian Farr Sheng Optical communication Co., Ltd.					112,371,514.28	
合計	Total					117,531,968.65	125,903.35

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 11. 其他權益工具投資

#### 11. Other equity instrument investments

##### (1) 明細情況

##### (1) Details

項目	Items	期末數 Closing balance	期初數 Opening balance	本期從其他綜合收益轉入留存 收益的累計利得和損失 Accumulated amount of gains or losses transferred from other comprehensive income to retained earnings	
				本期 股利收入 Dividend income	金額 Amount
成都高新發展股份有限公司	Chengdu High-tech Development Co., Ltd.	4,301,679.00	4,977,441.00		
小計	Subtotal	4,301,679.00	4,977,441.00		

##### (2) 指定為以公允價值計量且其變動計入其他綜合收益的權益工具投資的原因

本公司的權益工具投資是本公司出於戰略目的而計劃長期持有的投資，因此本公司將其指定為以公允價值計量且其變動計入其他綜合收益的金融資產。

##### (2) Reasons for equity instrument investments designated as at fair value through other comprehensive income

The Company's equity instrument investment is a long-term investment that the Company plans to hold for strategic purposes. Therefore, the Company designates it as a financial asset measured at fair value through other comprehensive income.

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

12. 投資性房地產

12. Investment property

(1) 明細情況

(1) Details

項目	Items	房屋及建築物 Buildings and structures	合計 Total
賬面原值	Cost		
期初數	Opening balance	107,406,288.15	107,406,288.15
本期增加金額	Increase	6,640,717.78	6,640,717.78
1) 固定資產轉入	1) Transferred in from fixed assets	6,640,717.78	6,640,717.78
本期減少金額	Decrease		
期末數	Closing balance	114,047,005.93	114,047,005.93
累計折舊和累計攤銷	Accumulated depreciation and amortization		
期初數	Opening balance	36,826,921.23	36,826,921.23
本期增加金額	Increase	4,679,379.88	4,679,379.88
1) 計提或攤銷	1) Accrual	1,703,010.87	1,703,010.87
2) 固定資產轉入	2) Transferred in from fixed assets	2,976,369.01	2,976,369.01
本期減少金額	Decrease		
期末數	Closing balance	41,506,301.11	41,506,301.11
賬面價值	Carrying amount		
期末賬面價值	Closing balance	72,540,704.82	72,540,704.82
期初賬面價值	Opening balance	70,579,366.92	70,579,366.92

(2) 未辦妥產權證書的投資性房地產情況

(2) Investment property with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋建築物	Buildings and structures	37,449,737.21	消防驗收尚未通過導致產權證在辦理中 Fire control not yet accepted due to change on fire regulations
小計	Subtotal	37,449,737.21	



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 13. 固定資產

#### 13. Fixed assets

##### (1) 明細情況

##### (1) Details

項目	Items	房屋及建築物 Buildings and structures	機器設備 General equipment	運輸工具 Transport facilities	其他設備 Other equipment	合計 Total
賬面原值	Cost					
期初數	Opening balance	144,974,310.72	309,121,645.49	4,736,250.42	25,472,533.34	484,304,739.97
本期增加金額	Increase		349,340.59		952,388.46	1,301,729.05
1) 購置	1) Acquisition		79,203.54		27,639.71	106,843.25
2) 在建工程轉入	2) Transferred in from construction in progress		270,137.05		924,748.75	1,194,885.80
本期減少金額	Decrease	6,640,717.78	1,118,466.13			7,759,183.91
1) 處置或報廢	1) Disposal/scrap		1,118,466.13			1,118,466.13
2) 轉入投資房地產	2) Transferred out to construction in progress	6,640,717.78				6,640,717.78
期末數	Closing balance	138,333,592.94	308,352,519.95	4,736,250.42	26,424,921.80	477,847,285.11
累計折舊	Accumulated depreciation					
期初數	Opening balance	63,490,709.92	208,380,057.72	4,064,975.15	18,396,865.54	294,332,608.33
本期增加金額	Increase	2,014,776.05	7,491,395.39	111,257.76	897,107.71	10,514,536.91
1) 計提	1) Accrual	2,014,776.05	7,491,395.39	111,257.76	897,107.71	10,514,536.91
本期減少金額	Decrease	2,976,369.01	947,900.50			3,924,269.51
1) 處置或報廢	1) Disposal/scrap		947,900.50			947,900.50
2) 轉入投資房地產	2) Transferred out to construction in progress	2,976,369.01				2,976,369.01
期末數	Closing balance	62,529,116.96	214,923,552.61	4,176,232.91	19,293,973.25	300,922,875.73
減值準備	Provision for impairment					
期初數	Opening balance		19,354,914.59		258,334.07	19,613,248.66
本期增加金額	Increase					
本期減少金額	Decrease		110,792.37			110,792.37
1) 處置或報廢	1) Disposal/scrap		110,792.37			110,792.37
期末數	Closing balance		19,244,122.22		258,334.07	19,502,456.29
賬面價值	Carrying amount					
期末賬面價值	Closing balance	75,804,475.98	74,184,845.12	560,017.51	6,872,614.48	157,421,953.09
期初賬面價值	Opening balance	81,483,600.80	81,386,673.18	671,275.27	6,817,333.73	170,358,882.98

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

13. 固定資產(續)

13. Fixed assets (Continued)

(2) 未辦妥產權證書的固定資產的情況

(2) Fixed assets with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物	Buildings and structures	18,135,097.90	消防驗收尚未通過導致產權證在辦理中 Fire control not yet accepted due to change on fire regulations
小計	Subtotal	18,135,097.90	

14. 在建工程

14. Construction in progress

(1) 明細情況

(1) Details

項目	Projects	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造	Comprehensive technical transformation	6,576,797.90	5,919,118.11	657,679.79
中國普天成都工業基地配套廠房	China Putian Chengdu Industrial Base supporting plant	5,448,176.10		5,448,176.10
鋁桿生產線	Aluminum rod production line	3,499,183.32	3,243,576.02	255,607.30
鋁連軋機01	Aluminum rolling 01	1,188,820.65	780,081.05	408,739.60
B07#公用工程	B07# Utility Engineering	1,772,653.01		1,772,653.01
成都普天雙創園區規劃建設項目	Chengdu Putian Shuangchuang Park Planning and Construction Project	105,122.64		105,122.64
箱式變電站	Box-type substation	350,919.48		350,919.48
零星項目	Sporadic Projects	30,199.54		30,199.54
合計	Total	18,971,872.64	9,942,775.18	9,029,097.46

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 14. 在建工程(續)

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

##### (1) 明細情況(續)

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

項目	Projects	賬面餘額 Book balance	期初數 Opening balance	
			減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造	Comprehensive technical transformation	6,576,797.90	5,919,118.11	657,679.79
中國普天成都工業基地配套廠房	China Putian Chengdu Industrial Base supporting plant	5,422,798.74		5,422,798.74
鋁桿生產線	Aluminum rod production line	3,499,183.32	3,243,576.02	255,607.30
鋁連軋機01	Aluminum rolling 01	1,188,820.65	780,081.05	408,739.60
B07#公用工程	B07# Utility Engineering	1,949,756.55		1,949,756.55
成都普天雙創園區規劃建設項目	Chengdu Putian Shuangchuang Park Planning and Construction Project	105,122.64		105,122.64
箱式變電站	Box-type substation			
零星項目	Sporadic Projects	41,813.58		41,813.58
合計	Total	18,784,293.38	9,942,775.18	8,841,518.20

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

14. 在建工程(續)

14. Construction in progress (Continued)

(2) 重要在建工程項目本期變動情況

(2) Changes in significant projects

工程名稱	Projects	預算數 (萬元) Budgets (Unit:10,000)	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	Comprehensive technical transformation	700.00	6,576,797.90				6,576,797.90
中國普天成都工業基地配 套廠房	China Putian Chengdu Industrial Base supporting plant	733.00	5,422,798.74	25,377.36			5,448,176.10
鋁桿生產線	Aluminum rod production line	450.00	3,499,183.32				3,499,183.32
鋁連軋機01	Aluminum rolling 01	120.00	1,188,820.65				1,188,820.65
B07#公用工程	B07# Utility Engineering	741.00	1,949,756.55	995,545.21	1,172,648.75		1,772,653.01
成都普天雙創園區規劃建 設項目	Chengdu Putian Shuangchuang Park Planning and Construction Project	14,000.00	105,122.64				105,122.64
箱式變電站	Box-type substation	75.00		350,919.48			350,919.48
零星項目	Sporadic Projects	80.00	41,813.58	10,623.01	22,237.05		30,199.54
小計	Subtotal	16,899.00	18,784,293.38	1,382,465.06	1,194,885.80		18,971,872.64

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 14. 在建工程(續)

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

(2) 重要在建工程項目本期變動情況(續)

(2) Changes in significant projects (Continued)

工程名稱	Projects	工程累計投入 佔預算比例	工程進度(%)	利息資本化 累計金額	本期利息資 本化金額	本期利息資 本化率(%)	資金來源
		Accumulated investment to budget (%)		Accumulated amount of borrowing cost capitalization	Amount of borrowing cost in current period	Annual capitalization rate (%)	
綜合技術改造	Comprehensive technical transformation	93.95	100.00				自籌資金 Self-raising
中國普天成都工業基地配套 廠房	China Putian Chengdu Industrial Base supporting plant	74.33	95.00				自籌資金 Self-raising
鋁桿生產線	Aluminum rod production line	77.76	75.00				自籌資金 Self-raising
鋁連軋機01	Aluminum rolling 01	99.07	100.00				自籌資金 Self-raising
B07#公用工程	B07# Utility Engineering	39.75	90.00				自籌資金 Self-raising
成都普天雙創圓區規劃建設 項目	Chengdu Putian Shuangchuang Park Planning and Construction Project	0.08	1.00				自籌資金 Self-raising
箱式變電站	Box-type substation	46.79	75.00				自籌資金 Self-raising
零星項目	Sporadic Projects	6.55	6.00				自籌資金 Self-raising
小計	Subtotal	--	--				

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

15. 無形資產

15. Intangible assets

(1) 明細情況

(1) Details

項目	Items	土地使用權 Land use right	特許權 Patent right	其他 Others	合計 Total
賬面原值	Cost				
期初數	Opening balance	58,005,842.45	1,071,672.28	6,984,071.38	66,061,586.11
本期增加金額	Increase				
本期減少金額	Decrease				
期末數	Closing balance	58,005,842.45	1,071,672.28	6,984,071.38	66,061,586.11
累計攤銷	Accumulated amortization				
期初數	Opening balance	14,430,560.29	1,071,672.28	5,549,419.71	21,051,652.28
本期增加金額	Increase	641,155.14		822,540.18	1,463,695.32
1) 計提	1) Accrual	641,155.14		822,540.18	1,463,695.32
本期減少金額	Decrease				
期末數	Closing balance	15,071,715.43	1,071,672.28	6,371,959.89	22,515,347.60
賬面價值	Carrying amount				
期末賬面價值	Closing balance	42,934,127.02		612,111.49	43,546,238.51
期初賬面價值	Opening balance	43,575,282.16		1,434,651.67	45,009,933.83

期末無通過公司內部研發形成的無形資產。

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

(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	<b>42,934,127.02</b>	43,575,282.16
其中：中期租賃(註)	Including: Mid-term lease (Note)	<b>42,934,127.02</b>	43,575,282.16
小計	Subtotal	<b>42,934,127.02</b>	43,575,282.16

註： 剩餘租賃期限為42.5年。

Note: The remaining lease term is 42.5 years.



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 16. 遞延所得稅資產、遞延所得稅負債

#### 16. Deferred tax assets and deferred tax liabilities

(1) 未經抵銷的遞延所得稅負債

(1) Deferred tax liabilities before offset

項目	Items	期末數		期初數	
		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
其他權益工具投資 公允價變動	Changes in fair value of other equity instrument investments	3,590,486.68	897,621.67	4,266,248.68	639,937.30
合計	Total	3,590,486.68	897,621.67	4,266,248.68	639,937.30

(2) 未確認遞延所得稅資產明細

(2) Details of unrecognized deferred tax assets

項目	Items	期末數	期初數
		Closing balance	Opening balance
可抵扣暫時性差異	Deductible temporary difference	128,666,301.65	137,054,651.73
可抵扣虧損	Deductible losses	304,229,947.36	273,469,192.55
小計	Subtotal	432,896,249.01	410,523,844.28

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(一) 合併資產負債表項目註釋(續)

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

17. 應付賬款

17. Accounts payable

(1) 明細情況

(1) Details

項目	Items	期末數 Closing balance	期初數 Opening balance
材料採購款	Material purchase	<b>43,406,504.95</b>	50,129,194.54
應付經營性費用款項	Operating expenses payable	<b>128,593.50</b>	376,904.08
合計	Total	<b>43,535,098.45</b>	50,506,098.62

(2) 賬齡分析

(2) Age analysis

賬齡	Ages	期末數 Closing balance
1年以內(含1年)	Within 1 year	<b>38,050,608.02</b>
1-2年(含2年)	1-2 years	<b>552,235.55</b>
2-3年(含3年)	2-3 years	<b>105,871.88</b>
3年以上	Over 3 years	<b>4,826,383.00</b>
小計	Subtotal	<b>43,535,098.45</b>

(3) 賬齡1年以上重要的應付賬款

(3) Significant accounts payable with age over one year

項目	期末數 Closing balance	未償還或結轉的原因 Reasons for unsettlement
成都黃石雙峰電纜有限公司 Chengdu Huangshi Shuangfeng Cable Co., Ltd.	<b>3,426,822.79</b>	該項目尚未到結算期 The project is not yet due for settlement
小計 Subtotal	<b>3,426,822.79</b>	

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 18. 預收款項

#### 18. Advances received

項目	Items	期末數 Closing balance	期初數 Opening balance
1年以內(含1年)	Within 1 year	<b>234,415.02</b>	254,715.26
1-2年(含2年)	1-2 years	<b>9,264.00</b>	
合計	Total	<b>243,679.02</b>	254,715.26

#### 19. 合同負債

#### 19. Contract liabilities

項目	Items	期末數 Closing balance	期初數 Opening balance
貨款	Goods	<b>4,021,380.20</b>	4,161,020.10
合計	Total	<b>4,021,380.20</b>	4,161,020.10

#### 20. 應付職工薪酬

#### 20. Employee benefits payable

##### (1) 明細情況

##### (1) Details

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	19,463,818.22	18,961,319.09	23,373,679.57	<b>15,051,457.74</b>
離職後福利—設定提存計劃	Post-employment benefits – defined contribution plan	266,066.10	688,264.35	540,920.21	<b>413,410.24</b>
辭退福利	Termination benefits	4,653,936.64		700,637.50	<b>3,953,299.14</b>
合計	Total	24,383,820.96	19,649,583.44	24,615,237.28	<b>19,418,167.12</b>

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (一) 合併資產負債表項目註釋(續)

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

## 20. 應付職工薪酬(續)

## 20. Employee benefits payable (Continued)

## (2) 短期薪酬明細情況

## (2) Details of short-term employee benefits

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	13,206,477.34	14,072,464.01	18,512,911.08	<b>8,766,030.27</b>
職工福利費	Employee welfare fund	11,934.00	919,764.90	928,761.90	<b>2,937.00</b>
社會保險費	Social insurance premium	82,894.95	1,140,955.78	1,140,955.78	<b>82,894.95</b>
其中：醫療保險費	Including: Medicare premium	77,475.74	815,608.31	815,608.31	<b>77,475.74</b>
工傷保險費	Occupational injuries premium	327.29	13,428.86	13,428.86	<b>327.29</b>
生育保險費	Maternity premium	5,091.92	149,405.81	149,405.81	<b>5,091.92</b>
其他	Others		162,512.80	162,512.80	
住房公積金	Housing provident fund	494.00	1,233,144.02	1,225,611.13	<b>8,026.89</b>
工會經費和職工 教育經費	Trade union fund and employee education fund	6,162,017.93	452,147.42	422,596.72	<b>6,191,568.63</b>
其他短期薪酬	Others		1,142,842.96	1,142,842.96	
小計	Subtotal	19,463,818.22	18,961,319.09	23,373,679.57	<b>15,051,457.74</b>

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

#### (一) 合併資產負債表項目註釋(續)

#### 20. 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	266,908.23	663,715.59	516,371.45	<b>414,252.37</b>
失業保險費	Unemployment insurance premium	-842.13	24,548.76	24,548.76	<b>-842.13</b>
小計	Subtotal	266,066.10	688,264.35	540,920.21	<b>413,410.24</b>

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

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

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

##### (3) Details of defined contribution 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)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (一) 合併資產負債表項目註釋(續)

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

## 21. 應交稅費

## 21. Taxes and rates payable

項目	Items	期末數 Closing balance	期初數 Opening balance
增值稅	VAT	<b>18,795.03</b>	
企業所得稅	Enterprise income tax	<b>1,358,819.55</b>	1,358,819.55
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	<b>15,099.61</b>	19,295.00
城市維護建設稅	Urban maintenance and construction tax	<b>2,303.27</b>	2,307.78
房產稅	Housing property tax		26,593.22
教育費附加	Education surcharge	<b>987.12</b>	989.04
地方教育附加	Local education surcharge	<b>658.08</b>	659.37
印花稅	Stamp duty	<b>93,392.09</b>	76,415.79
合計	Total	<b>1,490,054.75</b>	1,485,079.75

## 22. 其他應付款

## 22. Other payables

項目	Items	期末數 Closing balance	期初數 Opening balance
押金保證金	Deposits	<b>3,360,446.21</b>	3,455,565.27
應付暫收款	Temporary receipts payable	<b>11,824,927.63</b>	12,098,843.04
其他	Others	<b>5,322,377.92</b>	5,611,545.99
合計	Total	<b>20,507,751.76</b>	21,165,954.30



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 23. 長期借款

#### 23. Long-term borrowings

##### (1) 明細情況

##### (1) Details

項目	Items	期末數 Closing balance	期初數 Opening balance
保證借款	Secured borrowings	<b>6,365,846.15</b>	6,483,910.19
合計	Total	<b>6,365,846.15</b>	6,483,910.19

##### (2) 長期借款到期日分析

##### (2) Analysis of long-term borrowings maturity dates

項目	Items	期末數 Closing balance	期初數 Opening balance
即期或1年以內	Due on demand or within one year	<b>477,548.07</b>	468,820.11
1-2年	1-2 years	<b>477,548.07</b>	468,820.11
2-5年	2-5 years	<b>1,432,644.21</b>	1,406,460.34
5年以上	Over 5 years	<b>3,978,105.80</b>	4,139,809.63
小計	Subtotal	<b>6,365,846.15</b>	6,483,910.19
其中：一年內到期的長期借款	Including: Long-term borrowings due within one year	<b>477,548.07</b>	468,820.11
一年以上到期的長期借款	Long-term borrowings due more than one year	<b>5,888,298.08</b>	6,015,090.08

##### (3) 其他說明

##### (3) Other remarks

貸款年利率為0.5%。

The annual interest rate of the loan is 0.5%.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 24. 遞延收益

#### 24. Deferred income

##### (1) 明細情況

##### (1) Details

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	57,742,528.84		1,836,765.66	<b>55,905,763.18</b>	
合計	Total	57,742,528.84		1,836,765.66	<b>55,905,763.18</b>	

##### (2) 政府補助明細情況

##### (2) Details of government grants

項目	期初數 Opening balance	本期新增 補助金額 Increase	本期計入其他 收益金額(註) Grants included into profit or loss (Note)	期末數 Closing balance	與資產相關/ 與收益相關 Related to assets/ income
雙流縣白家鎮近都村土地搬遷補償 Shuangliu Land Acquisition Compensation	55,860,428.84		1,741,065.66	<b>54,119,363.18</b>	與資產相關 Related to assets
生產線智能化改造 Intelligent transformation of production line	890,900.00		45,300.00	<b>845,600.00</b>	與資產相關 Related to assets
省級工業發展資金技術改造 Provincial industrial development funds for technical renovation	991,200.00		50,400.00	<b>940,800.00</b>	與資產相關 Related to assets
小計 Subtotal	57,742,528.84		1,836,765.66	<b>55,905,763.18</b>	

註：政府補助本期計入當期損益情況詳見本財務報表附註五(四)3之說明。

Note: Please refer to section V (IV) 3 of notes to financial statements for details on grants included into profit or loss.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 24. 遞延收益(續)

#### 24. Deferred income (Continued)

##### (3) 其他說明

##### (3) Other remarks

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》(雙府土[2008]129號)及《雙流縣土地收購儲備管理辦法》，2009年3月，子公司成都電纜雙流熱縮製品廠(現名成都普天新材料有限公司)與雙流縣土地儲備中心簽訂《國有出地權收購協議》，同意雙流縣政府以8,720.43萬元收回位於成都市雙流縣白家鎮近都村47,767.75平方米國有土地使用權。

According to the Supreme County People's Government of Chengdu City, "Reply on the Approval of the Acquisition of Real Estate of Chengdu Cable Shuangliu Heat Shrinking Products Factory" (Shuangfutu [2008] No. 129) and "Management Measures for Land Acquisition and Reserve of Shuangliu County", March 2009, Subsidiary Chengdu Cable Shuangliu Heat Shrinking Products Factory (now known as Chengdu Putian New Materials Co., Ltd.) signed the "State-Owned Land Acquisition Agreement" with Shuangliu County Land Reserve Center, and agreed to Shuangliu County Government to recover the Baijia Town in Shuangliu County, Chengdu for RMB87.2043 million. Nearly the village has 47,767.75 square meters of state-owned land use rights.

#### 25. 股本

#### 25. Share capital

項目	Items	期初數 Opening balance	發行新股 Issue of new shares	本期增減變動(減少以「-」表示) Movements			小計 Subtotal	期末數 Closing balance
				送股 Bonus shares	公積金轉股 Reserve transferred to shares	其他 Others		
非流通股	Non-tradable 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							
流通股	Restricted 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	

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 26. 資本公積

#### 26. Capital reserve

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
股本溢價	Share premium	302,343,510.57			<b>302,343,510.57</b>
其他資本公積	Other capital reserve	336,416,611.51			<b>336,416,611.51</b>
合計	Total	638,760,122.08			<b>638,760,122.08</b>

#### 27. 其他綜合收益

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

項目	Items	期初數 Opening balance	本期發生額 Current period cumulative					期末數 Closing balance
			本期所得 稅前發生額 Current period cumulative before income tax	減：前期計 入其他綜合 收益當期轉 入損益 Less: OCI carried forward transferred to profit or loss	減：前期計 入其他綜合 收益當期轉 入留存收益 Less: OCI carried forward transferred to retained earnings	減：所得 稅費用 Less: income tax	稅後歸屬 於母公司 Attributable to parent company	
不能重分類進損益的 其他綜合收益	Items not to be reclassified subsequently to profit or loss	3,626,311.39	-675,762.00		257,684.37	-933,446.37	<b>2,692,865.02</b>	
其中：其他權益工具投資 公允價值變動	Including: Changes in fair value of other equity instrument investments	3,626,311.39	-675,762.00		257,684.37	-933,446.37	<b>2,692,865.02</b>	
其他綜合收益合計	Total	3,626,311.39	-675,762.00		257,684.37	-933,446.37	<b>2,692,865.02</b>	

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (一) 合併資產負債表項目註釋(續)

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

#### 28. 盈餘公積

#### 28. Surplus reserve

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

#### 29. 未分配利潤

#### 29. Undistributed profit

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
調整前上期末未分配利潤	Balance before adjustment at the end of preceding period	<b>-193,187,054.70</b>	-143,051,630.13
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	<b>-193,187,054.70</b>	-143,051,630.13
加：本期歸屬於母公司 所有者的淨利潤	Add: Net profit attributable to owners of the parent company	<b>-15,779,850.77</b>	-50,135,424.57
期末未分配利潤	Closing balance	<b>-208,966,905.47</b>	-193,187,054.70

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(二) 合併利潤表項目註釋

(II) Notes to items of the consolidated income statement

1. 營業收入／營業成本

1. Operating revenue/Operating cost

(1) 明細情況

(1) Details

項目	Items	本期數		上年同期數	
		收入	成本	收入	成本
		Revenue	Cost	Revenue	Cost
主營業務	Main operations	193,768,027.42	190,914,152.95	229,847,895.54	224,758,325.41
其他業務	Other operations	15,728,909.78	9,162,785.67	17,719,218.67	11,423,744.03
合計	Total	209,496,937.20	200,076,938.62	247,567,114.21	236,182,069.44

(2) 收入按主要類別的分解信息

(2) Breakdown of revenue by main categories

報告分部	Segments	銅纜及 相關產品	光通信產品	電線套管及 相關產品	小計
		Copper cable and related products	Optical communication products	Wire bushings and related products	
					Subtotal
主要產品類型	Main product types				
光纖產品	Fiber optic products		72,418,500.94		72,418,500.94
熱縮套管	Thermal casing			269,311.02	269,311.02
軌道纜	Track cable	21,643,877.85			21,643,877.85
組件加工及組件貿易	Component processing and component trade	99,231,898.57			99,231,898.57
租賃及物業	Lease	6,488,908.52		3,851,345.55	10,340,254.07
其他	Others	4,399,631.81		1,193,462.94	5,593,094.75
小計	Subtotal	131,764,316.75	72,418,500.94	5,314,119.51	209,496,937.20
收入確認時間	Revenue recognition time				
商品(在某一時點轉讓)	Goods (transferred at a point in time)	125,275,408.23	72,418,500.94	1,462,773.96	199,156,683.13
服務(在某一時段內提供)	Services (rendered over time)	6,488,908.52		3,851,345.55	10,340,254.07
小計	Subtotal	131,764,316.75	72,418,500.94	5,314,119.51	209,496,937.20



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

#### (二) 合併利潤表項目註釋(續)

##### 1. 營業收入／營業成本(續)

(3) 在本期確認的包括在合同負債期初賬面價值中的收入為1,212,404.58元。

##### 2. 稅金及附加

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

##### 1. Operating revenue/Operating cost (Continued)

(3) Revenue recognized as included in the opening balance of carrying amount of contract liabilities totaled 1,212,404.58 yuan.

##### 2. Taxes and surcharges

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
城市維護建設稅	Urban maintenance and construction tax	<b>31,583.50</b>	131,128.93
教育費附加	Education surcharge	<b>22,559.65</b>	93,663.51
印花稅	Stamp duty	<b>150,760.20</b>	137,969.88
房產稅	Housing property tax	<b>1,694,608.08</b>	1,722,073.60
土地使用稅	Land use tax	<b>1,198,082.30</b>	1,198,082.30
車船稅	Vehicle and vessel use tax	<b>2,160.00</b>	2,160.00
其他	Others	<b>8,559.95</b>	7,397.50
合計	Total	<b>3,108,313.68</b>	3,292,475.72

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (二) 合併利潤表項目註釋(續)

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

## 3. 財務費用

## 3. Financial expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利息支出	Interest expenditures	48,230.90	51,064.28
減：利息收入	Less: Interest income	2,655,745.43	4,178,054.47
加：匯兌損益(收益為負)	Losses on foreign exchange	390,488.99	60,105.41
加：手續費支出	Handling charges	177,392.90	216,701.13
合計	Total	-2,039,632.64	-3,850,183.65

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (二) 合併利潤表項目註釋(續)

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

#### 4. 其他收益

#### 4. Other income

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性損益的金額 Amount included in non-recurring profit or loss
與資產相關的政府補助(註)	Government grants related to assets (Note)	<b>1,836,765.66</b>	1,741,065.66	1,836,765.66
與收益相關的政府補助(註)	Government grants related to income (Note)	<b>203,370.12</b>	801,535.85	203,370.12
代扣個人所得稅手續費返還	Refund of handling fees for withholding individual income tax	<b>15,153.19</b>		
增值稅進項稅加計10%扣除	VAT input tax additional deduction by 10%	<b>14,738.56</b>		
合計	Total	<b>2,070,027.53</b>	2,542,601.51	2,040,135.78

註： 本期計入其他收益的政府補助情況詳見本財務報表附註五(四)3之說明。

Note: Please refer to section V (IV) 3 of notes to financial statements for details on grants included into other income.

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (二) 合併利潤表項目註釋(續)

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

## 5. 投資收益

## 5. Investment income

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的長期 股權投資收益	Investment income from long- term equity investments under equity method	-6,522,637.84	-5,420,625.03
合計	Total	-6,522,637.84	-5,420,625.03

## 6. 信用減值損失

## 6. Credit impairment loss

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
壞賬損失	Bad debts	-371,919.75	5,666,258.27
合計	Total	-371,919.75	5,666,258.27

## 7. 資產減值損失

## 7. Assets impairment loss

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
存貨跌價損失	Inventory write-down loss	-1,880,650.92	-4,844,244.84
合計	Total	-1,880,650.92	-4,844,244.84

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

#### (二) 合併利潤表項目註釋(續)

#### 8. 資產處置收益

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經 常性損益的金額 Amount included in non-recurring profit or loss
固定資產處置收益	Gains on disposal of fixed assets	<b>83,589.57</b>	26,335.95	83,589.57
合計	Total	<b>83,589.57</b>	26,335.95	83,589.57

#### 9. 營業外收入

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經 常性損益的金額 Amount included in non-recurring profit or loss
政府補助(註)	Government grants (Note)	<b>3,030,000.00</b>		3,030,000.00
三供一業集團補助	Group subsidies for water, electricity, heating supply and property management	<b>1,820,000.00</b>		1,820,000.00
無法支付的款項	Payments not required		76,649.05	
其他	Others	<b>36,460.20</b>		36,460.20
合計	Total	<b>4,886,460.20</b>	76,649.05	4,886,460.20

註： 本期計入營業外收入的政府補助情況詳見本財務報表附註五(四)3之說明。

Note: Please refer to section V (IV) 3 of notes to financial statements for details on grants included into non-operating revenue.

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

#### 8. Gains on asset disposal

#### 9. Non-operating revenue

## 五、合併財務報表項目註釋(續)

## V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

## (二) 合併利潤表項目註釋(續)

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

## 10. 營業外支出

## 10. Non-operating expenditures

項目	Items	本期數	上年同期數	計入本期非經常性損益的金額
		Current period cumulative	Preceding period comparative	Amount included in non-recurring profit or loss
對外捐贈	Donation expenditures	50,000.00		50,000.00
質量罰款	Quality penalty		195,436.80	
其他支出	Others	38,645.93	112.80	38,645.93
合計	Total	88,645.93	195,549.60	88,645.93

## 11. 所得稅費用

## 11. Income tax expenses

項目	Item	本期數	上年同期數
		Current period cumulative	Preceding period comparative
當期所得稅費用	Current period income tax expenses		-70,434.62
遞延所得稅費用	Deferred income tax expenses		
合計	Total		-70,434.62

## 12. 其他綜合收益的稅後淨額

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

其他綜合收益的稅後淨額詳見本財務報表附註五(一)27之說明。

Please refer to section V (I) 27 of notes to financial statements for details.



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (三) 合併現金流量表項目註釋

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

##### 1. 收到其他與經營活動有關的現金

##### 1. Other cash receipts related to operating activities

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
收到的除稅費返還外的其他政府補助收入	Other government subsidy income received in addition to tax refunds	3,233,370.12	3,871,535.85
經營性利息收入	Interest income	2,655,745.43	4,178,054.47
經營出租固定資產(投資性房地產)收到的現金	Cash received from operating rental fixed assets (investment real estate)	14,836,802.53	21,095,177.56
收回的票據及信用證保證金	Recovered notes and letter of credit deposit	24,095,750.61	25,846,555.64
其他	Others	2,166,351.95	1,205,812.41
合計	Total	46,988,020.64	56,197,135.93

##### 2. 支付其他與經營活動有關的現金

##### 2. Other cash payments related to operating activities

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
支付的票據及信用證保證金	Payment of notes and letter of credit deposit	12,253,040.40	22,774,427.97
付現管理費用	Administrative expenses	3,976,023.88	3,877,864.37
付現研發費用	R&D expenses	228,868.93	
付現銷售費用	Sales expenses	1,948,033.44	4,187,430.11
手續費	Handling fee	177,392.90	216,701.13
其他	Others	9,827,905.60	28,850,342.05
合計	Total	28,411,265.15	59,906,765.63

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(三) 合併現金流量表項目註釋(續)

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

3. 現金流量表補充資料

3. Supplement information to the cash flow statement

(1) 現金流量表補充資料

(1) Supplement information to the cash flow statement

補充資料	Supplement information	本期數 Current period cumulative	上年同期數 Preceding period comparative
1) 將淨利潤調節為經營活動現金流量： 淨利潤 加：資產減值準備	1) Reconciliation of net profit to cash flow from operating activities: Net profit Add: Provision for assets impairment loss	<b>-20,635,207.87</b> <b>2,252,570.67</b>	-22,123,745.16 -822,013.43
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	<b>12,217,547.78</b>	11,904,264.42
無形資產攤銷 長期待攤費用攤銷	Amortization of intangible assets Amortization of long-term prepayments	<b>1,463,695.32</b>	1,463,695.32
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)	<b>-83,589.57</b>	-26,335.95
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)	<b>434,957.96</b>	63,710.75
投資損失(收益以「-」號填列)	Investments losses (Less: gains)	<b>6,522,637.84</b>	5,420,625.03
遞延所得稅資產減少 (增加以「-」號填列)	Decrease of deferred tax assets (Less: increase)		
遞延所得稅負債增加 (減少以「-」號填列)	Increase of deferred tax liabilities (Less: decrease)		
存貨的減少(增加以「-」號填列)	Decrease in inventories (Less: increase)	<b>-22,019,111.79</b>	-2,586,771.77
經營性應收項目的減少 (增加以「-」號填列)	Decrease in operating receivables (Less: increase)	<b>-10,110,324.84</b>	84,770,752.72
經營性應付項目的增加 (減少以「-」號填列)	Increase of operating payables (Less: decrease)	<b>-14,714,001.03</b>	-42,068,220.03
其他	Others		
經營活動產生的現金流量淨額	Net cash flow from operating activities	<b>-44,670,825.53</b>	35,995,961.90

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

#### (三) 合併現金流量表項目註釋(續)

#### 3. 現金流量表補充資料(續)

##### (1) 現金流量表補充資料(續)

補充資料	Supplement information	本期數 Current period cumulative	上年同期數 Preceding period comparative
2) 不涉及現金收支的重大投資和籌資活動：	2) Significant investing and financing activities not related to cash receipts and payments:		
債務轉為資本	Conversion of debt into share capital		
一年內到期的可轉換公司債券	Convertible bonds due within one year		
融資租入固定資產	Fixed assets rented in under finance leases		
3) 現金及現金等價物淨變動情況：	3) Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	<b>351,918,453.83</b>	370,474,616.35
減：現金的期初餘額	Less: Cash at the beginning of the period	<b>398,432,726.66</b>	356,967,593.50
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	<b>-46,514,272.83</b>	13,507,022.85

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

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

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

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

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(三) 合併現金流量表項目註釋(續)

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

3. 現金流量表補充資料(續)

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

(2) 現金和現金等價物的構成

(2) Cash and cash equivalents

項目	Items	期末數 Closing balance	期初數 Opening balance
1) 現金	1) Cash	<b>351,918,453.83</b>	370,474,616.35
其中：庫存現金	Including: Cash on hand	<b>27,433.00</b>	18,473.66
可隨時用於支付的銀行存款	Cash in bank on demand for payment	<b>351,891,020.83</b>	370,456,142.68
可隨時用於支付的其他貨幣資金	Other cash and bank balances on demand for payment		0.01
可用於支付的存放中央銀行款項	Central bank deposit on demand for payment		
存放同業款項	Deposit in other banks		
拆放同業款項	Loans to other banks		
2) 現金等價物	2) Cash equivalents		
其中：三個月內到期的債券投資	Including: Bond investments maturing within three months		
3) 期末現金及現金等價物餘額	3) Cash and cash equivalents at the end of the period	<b>351,918,453.83</b>	370,474,616.35
其中：母公司或集團內子公司使用受限制的現金及現金等價物	Including: Cash and cash equivalents of parent company or subsidiaries with use restrictions		

(3) 不涉及現金收支的商業匯票背書轉讓金額

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

項目	Items	本期數 Current period cumulative	上期數 Preceding period comparative
背書轉讓的商業匯票金額	Amount of endorsed commercial acceptance	<b>103,914,161.56</b>	118,802,648.88
其中：支付貨款	Including: Payment for goods	<b>103,914,161.56</b>	118,802,648.88

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (四) 其他

#### (IV) Others

##### 1. 所有權或使用權受到限制的資產

##### 1. Assets with title or use right restrictions

項目	Items	期末賬面價值 Closing carrying amount	受限原因 Reasons for restrictions
貨幣資金	Cash and bank balances	48,783,708.49	質押、保證金 Pledge, deposit
應收票據	Notes receivable	11,111,203.75	質押 Pledge
合計	Total	59,894,912.24	

##### 2. 外幣貨幣性項目

##### 2. Monetary items in foreign currencies

項目	Items	期末外幣餘額 Closing balance in foreign currencies	折算匯率 Exchange rate	期末折算成人民幣餘額 RMB equivalent
應收賬款	Accounts receivable			
其中：美元	Including: USD	419,837.18	7.0795	2,972,237.34
應付賬款	Accounts payable			
其中：美元	Including: USD	3,696,144.80	7.0795	26,166,857.14
長期借款	Long-term borrowings			
其中：歐元	Including: EUR	799,628.96	7.9610	6,365,846.15

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(四) 其他

(IV) Others

3. 政府補助

3. Government grants

(1) 明細情況

(1) Details

1) 與資產相關的政府補助

1) Government grants related to assets

項目	期初 遞延收益 Opening balance of deferred income	本期 新增補助 Increase	本期攤銷 Amortization	期末 遞延收益 Closing balance of deferred income	本期攤銷 列報項目 Amortization presented under	說明 Remarks
雙流縣白家鎮近都村土地搬遷補償 Shuangliu Land Acquisition Compensation	55,860,428.84		1,741,065.66	54,119,363.18	其他收益 Other income	註1 Note 1
生產線智能化改造 Intelligent transformation of production line	890,900.00		45,300.00	845,600.00	其他收益 Other income	註2 Note 2
省級工業發展資金技術改造 Provincial industrial development funds for technical renovation	991,200.00		50,400.00	940,800.00	其他收益 Other income	註3 Note 3
小計 Subtotal	57,742,528.84		1,836,765.66	55,905,763.18		



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 五、合併財務報表項目註釋(續)

#### (四) 其他(續)

##### 3. 政府補助(續)

###### (1) 明細情況(續)

###### 1) 與資產相關的政府補助(續)

註1：詳見本財務報表附註五(一) 24之說明。

註2：根據成高電發[2018]1號關於印發《<成都高新區關於支持電子信息產業發展的若干政策>實施細則》的通知，本公司下屬子公司成都中住光纖有限公司於2018年收到生產線智能化改造資金90.60萬元。

註3：四川省經濟和信息化委員會《關於組織開展2019年省級工業發展資金項目徵集工作的通知》，本公司下屬子公司成都中住光纖有限公司於2019年收到省級工業發展資金技術改造資金100.80萬元。

### V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

#### (IV) Others (Continued)

##### 3. Government grants (Continued)

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

###### 1) Government grants related to assets (Continued)

Note 1: Please refer to section V (I) 24 of notes to financial statements for details.

Note 2: According to the notice [2018] No. 1, "Detailed rules for the implementation of several policies on supporting the development of electronic information industry in Chengdu high-tech zone", which issued by Electronic Information Industry Development bureau of Chengdu high-tech zone, Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB906,000.00 for intelligent transformation of the production line in 2018.

Note 3: According to the notice of Sichuan Provincial Economic and Information Technology Commission on organizing the collection of provincial industrial development fund projects in 2019, Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB1,008,000.00 for provincial industrial development and technological transformation in 2019.

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(四) 其他(續)

(IV) Others (Continued)

3. 政府補助(續)

3. Government grants (Continued)

(1) 明細情況(續)

(1) Details (Continued)

2) 與收益相關，且用於補償公司已發生的相關成本費用或損失的政府補助

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

項目 Items	金額 Amounts	列報項目 Presented under	說明 Remarks
穩崗補貼 Stable post subsidies	203,370.12	其他收益 Other income	
三供一業補助 Subsidies for water, electricity, heating supply and property management	3,030,000.00	營業外收入 Non-operating revenue	根據《國務院辦公廳轉發國務院國資委、財政部關於國有企業職工家屬區「三供一業」分離移交工作指導意見的通知》(國辦發[2016]45號)本公司於2020年度收到三供一業補助資金303萬元 According to the "Notice on Guiding Opinions on the Separation and Handover of 'water, electricity, heating supply and property management' in the family area of employees of Stateowned Enterprises" (General Office of the State Council [2016] No. 45), the Company received RMB3.03 million of subsidies for water, electricity, heating supply and property management in 2020.
小計 Subtotal	3,233,370.12		

(2) 本期計入當期損益的政府補助金額為5,070,135.78元。

(2) In the current period, government grants included into profit or loss total 5,070,135.78 yuan.

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 六、在其他主體中的權益

### VI. INTEREST IN OTHER ENTITIES

#### (一) 在重要子公司中的權益

#### (I) Interest in significant subsidiaries

##### 1. 重要子公司的構成

##### 1. Composition of significant subsidiaries

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	公司類型 Type of legal entity
				註冊資本 Registered Capital (Unit:10,000)	直接 Direct	間接 Indirect		
成都中菱無線通信電纜有限公司	中國成都市	中國成都市	生產銷售無線通信系統用電纜、組件及附件	8,210.00 萬元人民幣	100.00		非同一控制下企業合併	有限責任公司
Chengdu Zhongling Wireless Communication Cable Co., Ltd	Chengdu City, the PRC	Chengdu City, the PRC	Production and sales of wireless communication system cables, components and accessories	RMB8,210.00	100.00		Business combination not under common control	Limited Liability Company
成都普天新材料有限公司	中國成都市	中國成都市	製造銷售熱縮套管、冷縮管等及其附件、輻照加工及衍生技術應用及諮詢等	5,982.00 萬元人民幣	100.00		非同一控制下企業合併	有限責任公司
Chengdu PUTIAN New Material Co., Ltd.	Chengdu City, the PRC	Chengdu City, the PRC	Production and sales of heat-shrinkable casing, cold-shrinkable tube and accessories, irradiation processing and derivative technology applications and consulting	RMB5,982.00	100.00		Business combination not under common control	Limited Liability Company
成都中住光纖有限公司	中國成都市	中國成都市	生產銷售光導纖維及其相關材料	1,700.00 萬美元	60.00		非同一控制下企業合併	有限責任公司
Chengdu SEI Optical Fiber Co., Ltd	Chengdu City, the PRC	Chengdu City, the PRC	Production and sales of optical fiber and related materials	USD1,700.00	60.00		Business combination not under common control	Limited Liability Company

##### 2. 重要的非全資子公司

##### 2. Significant not wholly-owned subsidiaries

子公司名稱 Subsidiaries	Holding proportion of non-controlling shareholders	Non-controlling shareholders' profit or loss	Dividend declared to non-controlling shareholders	少數股東 持股比例	本期歸屬於少數股東的損益	本期向少數股東宣告分派的股利	期末少數股東權益餘額
				balance of non-controlling shareholders' profit or loss			
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	-4,855,357.10				102,297,130.19

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 六、在其他主體中的權益(續)

### VI. INTEREST IN OTHER ENTITIES (CONTINUED)

#### (一) 在重要子公司中的權益(續)

#### (I) Interest in significant subsidiaries (Continued)

#### 3. 重要非全資子公司的主要財務信息

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

##### (1) 資產和負債情況

##### (1) Assets and liabilities

金額單位：人民幣萬元  
Currency unit: RMB10,000

子公司名稱	Subsidiaries	期末數					負債合計
		Closing balance		資產合計	流動負債	非流動負債	
		流動資產	非流動資產				
Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Total liabilities		
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	22,780.41	6,348.52	29,128.93	3,376.00	178.64	3,554.64

  

子公司名稱	Subsidiaries	期初數					負債合計
		Opening balance		資產合計	流動負債	非流動負債	
		流動資產	非流動資產				
Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Total liabilities		
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	24,487.65	6,664.57	31,152.22	4,175.89	188.21	4,364.10

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 六、在其他主體中的權益(續)

### VI. INTEREST IN OTHER ENTITIES (CONTINUED)

#### (一) 在重要子公司中的權益(續)

#### (I) Interest in significant subsidiaries (Continued)

#### 3. 重要非全資子公司的主要財務信息(續)

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

##### (2) 損益和現金流量情況

##### (2) Profit or loss and cash flows

金額單位：人民幣萬元  
Currency unit: RMB10,000

子公司名稱	Subsidiaries	本期數			
		營業收入	淨利潤	綜合收益總額	經營活動現金流量
		Operating revenue	Net profit	Total comprehensive income	Cash flows from operating activities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	7,241.85	-1,213.84	-1,213.84	-3,062.15

  

子公司名稱	Subsidiaries	上年同期數			
		營業收入	淨利潤	綜合收益總額	經營活動現金流量
		Operating revenue	Net profit	Total comprehensive income	Cash flows from operating activities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	9,719.77	-1,327.84	-1,327.84	-218.63

# 財務報表附註 NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

## 六、在其他主體中的權益(續)

## VI. INTEREST IN OTHER ENTITIES (CONTINUED)

### (二) 在聯營企業中的權益

### (II) Interest in associates

#### 1. 重要的聯營企業

#### 1. Significant associates

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	註冊資本 Registered Capital (Unit:10,000)	持股比例(%) Holding proportion (%)		對聯營企業投資的 會計處理方法 Accounting treatment	公司類型 Type of legal entity
					直接 Direct	間接 Indirect		
成都月欣通信材料有限公司	中國成都市	中國成都市	生產加工、銷售電纜及光纜用聚乙烯料及其相關聚乙烯製品；複合金屬帶及其相關金屬帶製品；熱粘結薄膜及相關薄膜製品	300.00 萬元人民幣	35.00		權益法核算	有限責任公司
Chengdu Yuexin Tele-communications Materials Co., Ltd.	Chengdu City, the PRC	Chengdu City, the PRC	Production and processing, sales of cable used polyethylene material and related polyethylene products; Composite metal strip and related metal strip products; Hot bonded film and related film products	RMB300.00	35.00		Equity method	Limited Liability Company
成都八達接插件有限公司	中國成都市	中國成都市	生產銷售電線電纜及各類接插件、網絡通信系統配套產品、計算機軟硬件產品及塑料產品	500.00 萬元人民幣	49.00		權益法核算	有限責任公司
Chengdu Bada Connector Co., Ltd.	Chengdu City, the PRC	Chengdu City, the PRC	Production and sales of wire and cable and all kinds of connectors, network communication system supporting products, computer hardware and software products and plastic products	RMB500.00	49.00		Equity method	Limited Liability Company
普天法爾勝光通信有限公司	中國江陰市	中國江陰市	生產銷售通信光導纖維、光纜及相關產品	50,000.00 萬元人民幣	22.50		權益法核算	有限責任公司
Putian Fasten Cable Tele-communication Co., Ltd	Jiangyin City, the PRC	Jiangyin City, the PRC	Production and sales of communications optical fiber, optical cable and related products	RMB50,000.00	22.50		Equity method	Limited Liability Company



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 六、在其他主體中的權益(續)

### VI. INTEREST IN OTHER ENTITIES (CONTINUED)

#### (二) 在聯營企業中的權益(續)

#### (II) Interest in associates (Continued)

##### 2. 重要聯營企業的主要財務信息

##### 2. Main financial information of significant associates

項目	Items	期末數/本期數		
		Closing balance/current period cumulative		
		成都月欣通信 材料有限公司 Chengdu Yuexin Telecommunication Materials Co., Ltd.	成都八達接 插件有限公司 Chengdu Bada Connector Co., Ltd.	普天法爾勝光 通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	2,850,446.27	68,072,181.99	1,275,443,615.56
非流動資產	Non-current assets	2,197,031.78	6,577,282.38	209,665,613.73
資產合計	Total assets	5,047,478.05	74,649,464.37	1,485,109,229.29
流動負債	Current liabilities	4,868,332.87	59,447,675.00	719,405,567.92
非流動負債	Non-current liabilities		4,491,814.89	281,485,836.46
負債合計	Total liabilities	4,868,332.87	63,939,489.89	1,000,891,404.38
少數股東權益	Non-controlling interest		787,740.45	
歸屬於母公司股東權益	Equity attributable to owners of parent company	179,145.18	9,922,234.03	484,217,824.91
按持股比例計算的 淨資產份額	Proportionate share in net assets	62,700.81	4,861,894.68	108,949,010.61
調整事項	Adjustments			
商譽	Goodwill			3,190,746.07
其他	Others	109,955.56	-0.03	231,757.60
對聯營企業權益投資的 賬面價值	Carrying amount of investments in associates	172,656.37	4,861,894.65	112,371,514.28
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		22,672,499.91	388,744,899.64
淨利潤	Net profit		-52,308.13	-28,875,586.05
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		-52,308.13	-28,875,586.05
本期收到的來自聯營企業的 股利	Dividend from associates received in current period			

# 財務報表附註 NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

## 六、在其他主體中的權益(續)

## VI. INTEREST IN OTHER ENTITIES (CONTINUED)

### (二) 在聯營企業中的權益(續)

### (II) Interest in associates (Continued)

#### 2. 重要聯營企業的主要財務信息 (續)

#### 2. Main financial information of significant associates (Continued)

項目	Items	期初數/上年同期數 Opening balance/preceding period comparative		
		成都月欣通信 材料有限公司 Chengdu Yuexin Telecommunication Materials Co., Ltd.	成都八達接 插件有限公司 Chengdu Bada Connector Co., Ltd.	普天法爾勝光 通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	2,850,446.27	74,409,388.86	1,164,982,958.92
非流動資產	Non-current assets	2,197,031.78	6,935,149.06	225,294,332.09
資產合計	Total assets	5,047,478.05	81,344,537.92	1,390,277,291.01
流動負債	Current liabilities	4,868,332.87	70,645,965.11	692,283,590.97
非流動負債	Non-current liabilities			184,900,289.07
負債合計	Total liabilities	4,868,332.87	70,645,965.11	877,183,880.04
少數股東權益	Non-controlling interest		724,030.65	
歸屬於母公司股東權益	Equity attributable to owners of parent company	179,145.18	9,974,542.16	513,093,410.97
按持股比例計算的 淨資產份額	Proportionate share in net assets	62,700.81	4,887,525.66	115,446,017.47
調整事項	Adjustments			
商譽	Goodwill			3,190,746.07
其他	Others	109,955.56	-0.03	231,757.60
對聯營企業權益投資的 賬面價值	Carrying amount of investments in associates	172,656.37	4,887,525.63	118,868,521.14
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	4,030,660.12	102,779,573.48	254,359,682.76
淨利潤	Net profit	-811,785.87	1,056,234.78	-25,129,133.43
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	-811,785.87	1,056,234.78	-25,129,133.43
本期收到的來自聯營企業的股 利	Dividend from associates received in current period			

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

## 七、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、流動性風險及市場風險。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。

#### 1. 信用風險管理實務

##### (1) 信用風險的評價方法

公司在每個資產負債表日評估相關金融工具的信用風險自初始確認後是否已顯著增加。在確定信用風險自初始確認後是否顯著增加時，公司考慮在無須付出不必要的額外成本或努力即可獲得合理且有依據的信息，包括基於歷史數據的定性和定量分析、外部信用風險評級以及前瞻性信息。公司以單項金融工具或者具有相似信用風險特徵的金融工具組合為基礎，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具預計存續期內發生違約風險的變化情況。

## VII. 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.

#### 1. Credit risk management practice

##### (1) Evaluation method of credit risk

At each reporting date, the Company assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When assessing whether the credit risk has increased significantly since initial recognition, the Company takes into account reasonable and supportable information, which is available without undue cost or effort, including qualitative and quantitative analysis based on historical data, external credit risk rating, and forward-looking information. The Company determines the changes in default risk of financial instruments during the estimated lifetime through comparison of the default risk at the balance sheet date and the initial recognition date, on an individual basis or a collective basis.

## 七、與金融工具相關的風險(續)

## VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

## (一) 信用風險(續)

## (I) Credit risk (Continued)

## 1. 信用風險管理實務(續)

## 1. Credit risk management practice (Continued)

## (1) 信用風險的評價方法(續)

## (1) Evaluation method of credit risk (Continued)

當觸發以下一個或多個定量、定性標準時，公司認為金融工具的信用風險已發生顯著增加：

The Company considers the credit risk on a financial instrument has increased significantly when one or more of the following qualitative and quantitative standards are met:

- 1) 定量標準主要為資產負債表日剩餘存續期違約概率較初始確認時上升超過一定比例；
- 2) 定性標準主要為債務人經營或財務情況出現重大不利變化、現存的或預期的技術、市場、經濟或法律環境變化並將對債務人對公司的還款能力產生重大不利影響等。

- 1) Quantitative standard mainly relates to the scenario in which, on the balance sheet date, the probability of default in the remaining lifetime has risen by more than a certain percentage compared with the initial recognition;
- 2) Qualitative standard mainly relates to significant adverse changes in the debtor's operation or financial position, present or expected changes in technology, market, economy or legal environment that will have significant adverse impact on the debtor's repayment ability;

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

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### 七、與金融工具相關的風險(續)

#### (一) 信用風險(續)

##### 1. 信用風險管理實務(續)

###### (2) 違約和已發生信用減值資產的定義

當金融工具符合以下一項或多項條件時，公司將該金融資產界定為已發生違約，其標準與已發生信用減值的定義一致：

- 1) 債務人發生重大財務困難；
- 2) 債務人違反合同中對債務人的約束條款；
- 3) 債務人很可能破產或進行其他財務重組；
- 4) 債權人出於與債務人財務困難有關的經濟或合同考慮，給予債務人在任何其他情況下都不會做出的讓步。

##### 2. 預期信用損失的計量

預期信用損失計量的關鍵參數包括違約概率、違約損失率和違約風險敞口。公司考慮歷史統計數據(如交易對手評級、擔保方式及抵質押物類別、還款方式等)的定量分析及前瞻性信息，建立違約概率、違約損失率及違約風險敞口模型。

### VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

#### (I) Credit risk (Continued)

##### 1. Credit risk management practice (Continued)

###### (2) Definition of default and credit-impaired asset

A financial asset is credit-impaired when one or more following events have occurred:

- 1) significant financial difficulty of the debtor;
- 2) a breach of binding clause of contract;
- 3) it is very likely that the debtor will enter bankruptcy or other financial reorganization;
- 4) the creditor of the debtor, for economic or contractual reasons relating to the debtor's financial difficulty, having granted to the debtor a concession(s) that the creditor would not otherwise consider.

##### 2. Measurement of expected credit losses

The key factors in the measurement of expected credit loss include the probability of default, loss rate of default, and exposure to default risk. The Company develops a model of the probability of default, loss rate of default, and exposure to default risk on the basis of quantitative analysis of historical data (e.g. counterparty rating, guarantee measures and collateral type, payment method, etc.) and forward-looking information.

七、與金融工具相關的風險(續)

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

(一) 信用風險(續)

(I) Credit risk (Continued)

3. 金融工具損失準備期初餘額與期末餘額調節表詳見本財務報表附註五(一)2、五(一)3、五(一)4、五(一)6、五(一)9之說明。

3. Please refer to section V (I) 2, 3, 4, 6 and 9 for details on the reconciliation table of opening balance and closing balance of provision for losses of financial instrument.

4. 信用風險敞口及信用風險集中度

4. Exposure to credit risk and concentration of credit risk

本公司的信用風險主要來自貨幣資金和應收款項。為控制上述相關風險，本公司分別採取了以下措施。

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

(1) 貨幣資金

(1) Cash and bank balances

本公司將銀行存款和其他貨幣資金存放於信用評級較高的金融機構，故其信用風險較低。

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

(2) 應收款項

(2) Receivables

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。

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.



## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

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## 七、與金融工具相關的風險(續)

### (一) 信用風險(續)

#### 4. 信用風險敞口及信用風險集中度(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2020年6月30日，本公司存在一定的信用集中風險，本公司應收賬款的35.15% (2019年12月31日：27.63%) 源於餘額前五名客戶。本公司對應收賬款餘額未持有任何擔保物或其他信用增級。

本公司所承受的最大信用風險敞口為資產負債表中每項金融資產的賬面價值。

### (二) 流動性風險

流動性風險，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。流動性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。

## VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

### (I) Credit risk (Continued)

#### 4. Exposure to credit risk and concentration of credit risk (Continued)

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

As the Company only conducts business with credible and well-reputed third parties, normally, does not obtain collateral from customers. The Company manages credit risk aggregated by customers. As of June 30, 2020, the Company has certain concentration of credit risk, and 35.15% (December 31, 2019: 27.63%) 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.

The maximum amount of exposure to credit risk of the Company is the carrying amount of each financial asset on the balance sheet.

### (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.

七、與金融工具相關的風險(續)

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

(二) 流動性風險(續)

(II) Liquidity risk (Continued)

金融負債按剩餘到期日分類

Financial instruments classified based on remaining time period till maturity

項目	Items	期末數 Closing balance				
		賬面價值 Carrying amount	未折現 合同金額 amount not yet discounted Contract	1年以內 Within 1 year	1-3年 1-3 years	3年以上 Over 3 years
應付賬款	Accounts payable	43,535,098.45	43,535,098.45	43,535,098.45		
其他應付款	Other payables	20,507,751.76	20,507,751.76	20,507,751.76		
長期借款	Long-term borrowings	6,365,846.15	6,365,846.15	477,548.07	955,096.14	4,933,201.94
小計	Subtotal	70,408,696.36	70,408,696.36	64,520,398.28	955,096.14	4,933,201.94

項目	Items	上年年末數 Opening balance				
		賬面價值 Carrying amount	未折現 合同金額 amount not yet discounted Contract	1年以內 Within 1 year	1-3年 1-3 years	3年以上 Over 3 years
應付賬款	Accounts payable	50,506,098.62	50,506,098.62	50,506,098.62		
其他應付款	Other payables	21,165,954.30	21,165,954.30	21,165,954.30		
長期借款	Long-term borrowings	6,483,910.19	6,483,910.19	468,820.11	937,640.22	5,077,449.86
小計	Subtotal	78,155,963.11	78,155,963.11	72,140,873.03	937,640.22	5,077,449.86

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# NOTES TO FINANCIAL STATEMENTS

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## 七、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。固定利率的帶息金融工具使本公司面臨公允價值利率風險，浮動利率的帶息金融工具使本公司面臨現金流量利率風險。本公司根據市場環境來決定固定利率與浮動利率金融工具的比例，並通過定期審閱與監控維持適當的金融工具組合。

#### 2. 外匯風險

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

本公司期末外幣貨幣性資產和負債情況詳見本財務報表附註五(四)2之說明。

## VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

### (III) Market risk

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

#### 1. Interest risk

Interest risk is the risk that an enterprise may encounter fluctuation in fair value of financial instruments or future cash flows due to changes in market interest. The Company's fair value interest risks arise from fixed-rate financial instruments, while the cash flow interest risks arise from floating interest financial instruments. The Company determines the proportion of fixed-rate financial instruments and floating interest rate financial instruments based on the market environment, and maintains a proper financial instruments portfolio through regular review and monitoring.

#### 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 section V (IV) 2 of notes to financial statements for details in foreign currency financial assets and liabilities at the end of the period.

八、公允價值的披露

VIII. FAIR VALUE DISCLOSURE

(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

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

項目	Items	期末公允價值			合計
		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				
其他權益工具投資	Other equity instrument investments	4,301,679.00			4,301,679.00
持續以公允價值計量的 資產總額	Total assets at recurring fair value measurement	4,301,679.00			4,301,679.00

(二) 持續和非持續第一層次公允價值  
計量項目市價的確定依據

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

相同資產或負債在活躍市場上(未經調整)的報價。

The quotation of the same assets or liabilities in an active market (unadjusted).

(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

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

不以公允價值計量的金融資產和金融負債主要包括貨幣資金、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。

Financial assets and liabilities not measured at fair value mainly include cash and bank balances, accounts receivable, short-term borrowings, and accounts payable. The fair value of each project is close to the book value.

# 財務報表附註

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### 九、關聯方及關聯交易

### IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

#### (一) 關聯方情況

#### (I) Related party relationships

##### 1. 本公司的母公司情況

##### 1. Parent company

###### (1) 本公司的母公司

###### (1) Parent company

母公司名稱	註冊地	業務性質	註冊資本(萬元)	母公司對本公司的 持股比例(%)	母公司對本公司的 表決權比例(%)
Parent company	Place of registration	Business nature	Registered capital (Unit: RMB10,000)	Holding proportion over the Company (%)	Voting right proportion over the Company (%)
中國普天信息產業股份有限公司 China Potevio Company Limited	北京 Beijing	通信製造 Manufacture of telecommunication products	190,305.00	60.00	60.00

###### (2) 本公司最終控制方是中國普天信息產業集團有限公司。

###### (2) The Company's ultimate controlling party is China Potevio Information Industry Group Co., Ltd..

##### 2. 本公司的子公司情況詳見本財務報表附註六之說明。

##### 2. Please refer to section VI of notes to financial statements for details on the Company's subsidiaries.

##### 3. 本公司的合營和聯營企業情況

##### 3. Joint ventures and associates of the Company

本公司重要的合營或聯營企業詳見本財務報表附註六之說明。

Please refer to section VI of notes to financial statements for details on the Company's significant joint ventures and associates.

九、關聯方及關聯交易(續)

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(一) 關聯方情況(續)

(I) Related party relationships (Continued)

4. 本公司的其他關聯方情況

4. Other related parties of the Company

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
南京普天天紀樓宇智能有限公司 Nanjing Potevio Telege Intelligent Building Ltd.	同受最終控制人控制 Controlled by the same ultimate 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 Co., Ltd.	同受最終控制人控制 Controlled by the same ultimate company
日本住友電氣工業株式會社 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's shares
杭州鴻雁工貿有限公司 Hangzhou Honyar Trade Co., Ltd	同受母公司控制 Controlled by the same parent company
杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	同受母公司控制 Controlled by the same parent company
西安普天通信有限公司 Xi'an Potevio Telecommunications Co., Ltd.	同受最終控制人控制 Controlled by the same ultimate company



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### 九、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) 採購商品和接受勞務的關聯交易

關聯方	關聯交易內容	本期數	上年同期數
Related parties	Content of transaction	Current period cumulative	Preceding period comparative
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	採購商品和接受勞務 Purchase of goods and receiving of services	<b>96,759,696.34</b>	93,607,804.16
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		3,465,829.75
Sumitomo Electric Asia Ltd.	採購商品 Purchase of goods	<b>66,361,502.85</b>	71,670,481.09
Sumitomo Electric Asia Ltd	接受服務 Receiving of services	<b>40,118.44</b>	59,421.57
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	採購商品 Purchase of goods		5,367,304.29
杭州鴻雁工貿有限公司 Hangzhou Honyar Trade Co., Ltd.	採購商品 Purchase of goods		

###### (2) 出售商品和提供勞務的關聯交易

關聯方	關聯交易內容	本期數	上年同期數
Related parties	Content of transaction	Current period cumulative	Preceding period comparative
成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	銷售水電及提供銅加工勞務 Sale of electrical Equipment and supplying of services	<b>678,067.67</b>	552,563.10
普天法爾勝光通信有限公司 Potevio Fasten Cable Telecommunication Co., Ltd.	銷售水電 Sale of water and electricity		790,552.26
杭州鴻雁電器有限公司 Hangzhou Honyar Electrical Co., Ltd.	銷售電器設備 Sale of goods		37,147.31
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	銷售光纖 Sale of goods		58,197.87

### IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

#### (II) Related party transactions

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

###### (1) Purchase of goods and receiving of services

###### (2) Sale of goods and rendering of services

九、關聯方及關聯交易(續)

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(二) 關聯交易情況(續)

(II) Related party transactions (Continued)

2. 關聯租賃情況

2. Related party leases

公司出租情況

The Company as the lessor

承租方名稱 Lessees	租賃資產種類 Types of asset leased	本期確認的租賃收入 Lease income for current period	上年同期確認的租賃收入 Lease income for the preceding period
成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd	廠房 Plant		240,487.20
普天法爾勝光通信有限公司 Potevio Fasten Cable Telecommunication Co., Ltd.	廠房 Plant		1,866,714.00
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	廠房 Plant		192,430.41

3. 關聯擔保情況

3. Related party guarantees

本公司作為被擔保方

The Company as guaranteed parties

擔保方 Guarantors	擔保金額 Amount guaranteed	擔保起始日 Commencement date	擔保到期日 Maturity date	擔保是否已經履行完畢 Whether the guarantee is mature
中國普天信息產業集團有限公司 China Potevio Information Industry Group Co., Ltd.	6,365,846.15	1997/2/21	2033/2/21	否 No

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 九、關聯方及關聯交易(續)

### IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

#### (二) 關聯交易情況(續)

#### (II) Related party transactions (Continued)

##### 4. 關鍵管理人員報酬

##### 4. Key management's emoluments

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
袍金	Emoluments	75,000.06	75,000.06
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	621,793.51	755,762.44
退休金計劃供款	Payment of pension plan	24,548.16	122,838.36
住房公積金	Housing provident fund	34,290.00	40,773.12
其他利益	Other interest	28,984.05	54,997.19
合計	Total	784,615.78	1,049,371.17

##### 5. 董事及監事薪酬

##### 5. Directors' and supervisors' emoluments

項目	Items	本期數 Current period cumulative					合計 Total
		袍金 Emoluments	工資、 獎金、津貼 和補貼 Wage, bonus, allowance, and subsidy	住房公積金 Housing provident fund	退休金 計劃供款 Payment of pension plan	其他社會 保險費 Other social insurance premiums	
執行董事：	Executive directors:						
吳長林(註1)	Wu Changlin (Note I)						
胡江兵(註2)	Hu Jiangbing (Note II)	157,635.00	15,090.00	14,976.00	9,632.40		197,333.40
韓蜀	Han Shu						
王米成(註2)	Wang Micheng (Note II)						
許立英	Xu Liying						
劉驥	Liu Yun						
獨立非執行董事	Independent non-executive directors						
毛亞萍(註3)	Mao Yaping (Note III)	25,000.02					25,000.02
肖孝州	Xiao Xiaozhou	25,000.02					25,000.02
馮綱(註4)	Feng Gang (Note IV)	25,000.02					25,000.02
監事：	Supervisors:						
鄭志利(註5)	Zheng Zhili (Note V)						
熊挺	Xiong Ting	120,598.00	4,800.00	2,588.64	5,169.21		133,155.85
劉俊	Liu Jun	90,853.36	4,800.00	1,806.24	3,844.02		101,303.62
合計	Total	75,000.06	369,086.36	24,690.00	19,370.88	18,645.63	506,792.93

九、關聯方及關聯交易(續)

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(二) 關聯交易情況(續)

(II) Related party transactions (Continued)

5. 董事及監事薪酬(續)

5. Directors' and supervisors' emoluments (Continued)

項目	Items	Emoluments	上期數 Preceding period comparative				合計 Total
			工資、獎金、津貼和補貼 Wage, bonus, allowance, and subsidy	住房公積金 Housing provident fund	退休金計劃供款 Payment of pension plan	其他社會保險費 Other social insurance premiums	
執行董事：	Executive directors:						
吳長林(註1)	Wu Changlin (Note I)						
胡江兵(註2)	Hu Jiangbing (Note II)	123,604.00	10,167.12	16,945.20	7,401.12	158,117.44	
韓蜀	Han Shu						
王米成(註2)	Wang Micheng (Note II)						
許立英	Xu Liying						
劉驪	Liu Yun						
獨立非執行董事	Independent non-executive directors						
毛亞萍(註3)	Mao Yaping (Note III)	25,000.02				25,000.02	
肖孝州	Xiao Xiaozhou	25,000.02				25,000.02	
馮綱(註4)	Feng Gang (Note IV)	25,000.02				25,000.02	
監事：	Supervisors:						
鄭志利(註5)	Zheng Zhili (Note V)						
熊挺	Xiong Ting	121,218.00	4,800.00	20,465.44	8,768.13	155,251.57	
劉俊	Liu Jun	72,539.48	4,266.00	13,591.80	6,232.70	96,629.98	
合計	Total	75,000.06	317,361.48	19,233.12	51,002.44	22,401.95	484,999.05

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

## 九、關聯方及關聯交易(續)

### (二) 關聯交易情況(續)

#### 5. 董事及監事薪酬(續)

註1：2018年11月22日，張曉成先生由於希望投放更多時間於其個人事務上，辭任執行董事、董事會董事長、公司法定代表人及本公司戰略發展委員會主席職務。同時吳長林先生獲任為本公司執行董事兼董事長及公司法定代表人。

註2：2018年11月22日，樊旭先生辭任執行董事及本公司提名委員會成員職務，王米成先生辭任副董事長及戰略發展委員會成員職務但留任執行董事職務。同時胡江兵先生獲任為本公司執行董事兼副董事長及戰略發展委員會成員，王米成先生委任為提名委員會成員。

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

註4：2018年11月13日，林祖倫先生由於需要更多時間處理個人事務，不再擔任薪酬與考核委員會、審核委員會、戰略發展委員會各自之成員，及提名委員會主席。同時馮鋼先生獲任為本公司獨立非執行董事。

註5：2019年11月29日，鄭志利先生因退休原因辭去本公司監事及監事會主席職務。

## IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

### (II) Related party transactions (Continued)

#### 5. Directors' and supervisors' emoluments (Continued)

Note 1: On 22 November 2018, Mr. Zhang Xiaocheng resigned as executive director, chairman of the board of directors, legal representative of the Company and chairman of the strategic development committee of the Company due to his wish to spend more time on his personal affairs. At the same time, Mr. Wu Changlin was appointed as an executive Director and chairman of the Company and a legal representative of the Company.

Note 2: On 22 November 2018, Mr. Fan Xu resigned as an executive director and a member of the nomination committee of the Company. Mr. Wang Micheng resigned as the vice chairman of the Board, and member of Strategic Development Committee but remained as executive Director. At the same time, Mr. Hu Jiangbing was appointed as an executive Director and vice chairman of the Company and a member of the Strategic Development Committee, and Mr. Wang Micheng was appointed as a member of the Nomination Committee.

Note 3: On 13 April 2018, the Board appointed Ms. Mao Yaping as an independent nonexecutive Director, serving as the Chairman of the Audit Committee of the Company and a member of each of the Nomination Committee, the Remuneration and Appraisal Committee and the Strategic Development Committee.

Note 4: On 13 November 2018, Mr. Lin Zulun no longer served as a member of each of the Remuneration and Appraisal Committee, the Audit Committee, the Strategic Development Committee, and the Chairman of the Nomination Committee because he needed more time to handle personal affairs. At the same time, Mr. Feng Gang was appointed as an independent non-executive director of the Company.

Note 5: On 29 November 2019, Mr. Zheng Zhili resigned as supervisor and chairman of the board of supervisors of the company due for retirement reasons.

九、關聯方及關聯交易(續)

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(二) 關聯交易情況(續)

(II) Related party transactions (Continued)

6. 薪酬最高的前五名僱員

6. Five highest paid employees

本年薪酬最高的前五名僱員中包括1位(2019年度：1位)董事，其薪酬詳情如本財務報表附註九(二)5所述，剩餘4位(2019年度：4位)非董事僱員的薪酬合計詳情如下：

The five employees whose emoluments were the highest for the year include 1 (2019: 1) directors whose emoluments are reflected in the analysis presented above. The total emoluments payable to the remaining 4 (2019: 4) employees during the year are as follows:

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
工資、獎金、津貼和補貼	Wage, bonus, allowance, and subsidy	489,176.26	475,892.94
退休金計劃供款	Payment of pension plan	9,960.96	74,964.12
住房公積金	Housing provident fund	19,200.00	21,540.00
其他社會保險費	Other social insurance premiums	20,203.25	33,513.77
合計	Total	538,540.47	605,910.83

4位(2019年度：4位)非董事僱員的薪酬區間如下：

The ranges of emoluments payable to 4 (2019: 4) employees during the year are as follows:

項目	Items	本期人數 Number of individuals (2020)	上年同期人數 Number of individuals (2019)
港幣0元至1,000,000元	HK\$ nil – HK\$1,000,000	4	4

7. 本公司向杭州鴻雁電器有限公司、日本住友電氣工業株式會社及Sumitomo Electric Asia Ltd. 採購商品；本公司向中國普天信息產業股份有限公司銷售商品；上述關聯交易構成上市規則第14A章定義的持續關聯交易，此等交易已根據上市規則第14A章的要求在董事會報告中的持續關聯交易一節中披露。

7. The Company purchases goods from Hangzhou Hongyan Electric Co., Ltd., Sumitomo Electric Industries Co., Ltd. and Sumitomo Electric Asia Ltd.; the Company sells goods to China Potevio Company Limited. The related party transactions listed above constitute connected transactions or continuing connected transactions as defined in Chapter 14A of the Rules Governing the Listing of Securities on HKSE.



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 九、關聯方及關聯交易(續)

### IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

#### (三) 關聯方應收應付款項

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

##### 1. 應收關聯方款項

##### 1. Balance due from related parties

項目名稱 Items	關聯方 Related parties	期末數 Closing balance		期初數 Opening balance	
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面餘額 Book balance	壞賬準備 Provision for bad debts
應收賬款 Accounts receivable	南京普天紀樓宇智能有限公司 Nanjing Potevio Telege Intelligent Building Ltd.	28,192.96	28,192.96	93,192.96	93,192.96
	中國普天信息產業股份有限公司 China Potevio Company Limited	1,226,248.60	6,131.24	1,226,248.60	6,131.24
	中國普天信息產業股份有限公司 成都分公司 Chengdu Branch of China Potevio Co., Ltd.	304,891.23	304,891.23	304,891.23	304,891.23
	成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.			345,624.00	1,728.12
	西安普天通信有限公司 Xi'an Potevio Telecommunications Co., Ltd.	60,000.00	300.00	60,000.00	300.00
小計 Subtotal		1,619,332.79	339,515.43	2,029,956.79	406,243.55
預付款項 Advances paid	Sumitomo Electric Asia Ltd.			1,567,825.16	
小計 Subtotal				1,567,825.16	
其他應收款 Other receivables	中國普天信息產業股份有限公司 China Potevio Company Limited	1,680,942.76	8,404.71	1,680,942.76	8,404.71
	成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.	84,119.71	420.60	1,382,957.53	6,914.79
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	29,483.24	147.42	22,832.36	114.16
小計 Subtotal		1,794,545.71	8,972.73	3,086,732.65	15,433.66

## 九、關聯方及關聯交易(續)

## IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

## (三) 關聯方應收應付款項(續)

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

## 2. 應付關聯方款項

## 2. Balance due to related parties

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	期初數 Opening balance
應付賬款 Accounts payable	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	862,900.86	777,210.69
	Sumitomo Electric Asia Ltd.	26,166,857.14	29,863,717.23
	Sumitomo Electric Asia Ltd.		
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd	993,304.33	993,304.33
	南京普天天紀樓宇智能有限公司 Nanjing Potevio Telege Intelligent Building Ltd.		65,000.00
小計 Subtotal		28,023,062.33	31,699,232.25
預收款項 Advances received	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	5,550.00	5,550.00
小計 Subtotal		5,550.00	5,550.00
其他應付款 Other payables	日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	34,181.73	34,181.73
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	100,000.00	100,000.00
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	58,716.00	58,716.00
小計 Subtotal		192,897.73	192,897.73

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十、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或有事項。

### 十一、資產負債表日後事項

本公司於2020年7月24日召開第九屆董事會第十二次會議，審議及批准轉讓本公司所持有的普天法爾勝光通信有限公司12.5%股權，目前該事項正在進行中。

### 十二、其他重要事項

#### (一) 分部信息

##### 1. 確定報告分部考慮的因素

公司以內部組織結構、管理要求、內部報告制度等為依據確定報告分部，並以產品分部為基礎確定報告分部。

### X. COMMITMENTS AND CONTINGENCIES

#### (I) Significant commitments

As of the balance sheet date, the company does not have any important commitments that need to be disclosed.

#### (II) Contingencies

As of the balance sheet date, the company has no contingent events that need to be disclosed.

### XI. EVENTS AFTER THE BALANCE SHEET DATE

The company held the 12th meeting of the 9th session of the board of directors on July 24, 2020 to review and approve the transfer of the 12.5% equity of Putian Fasten Cable Telecommunications Co., Ltd. The matter is currently in progress.

### XII. OTHER SIGNIFICANT EVENTS

#### (I) Segment information

##### 1. Identification basis for reportable segments

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

十二、其他重要事項(續)

XII. OTHER SIGNIFICANT EVENTS (CONTINUED)

(一) 分部信息(續)

(I) Segment information (Continued)

2. 報告分部的財務信息

2. Financial information of reportable segments

項目	Items	本期數/期末數		
		Closing balance/current period cumulative		
		銅纜及 相關產品 Copper cable and related products	光通信產品 Optical communication products	電線套管及 相關產品 Cable conduct and related products
主營業務收入	Revenue from main operations	137,632,328.83	71,217,841.30	269,311.02
主營業務成本	Cost of main operations	135,848,700.83	74,108,692.03	524,354.22
資產減值損失	Assets impairment loss		-1,880,650.92	
信用減值損失	Credit impairment loss	-430,747.56	8,665.51	47,053.75
資產總額	Total assets	942,851,387.48	291,289,235.53	82,761,405.17
負債總額	Total liabilities	100,713,685.67	35,546,410.01	61,824,489.87

項目	Items	本期數/期末數		
		Closing balance/current period cumulative		
		鋁桿及 相關產品 Aluminum rod and related products	分部間抵銷 Inter-segment offsetting	合計 Total
主營業務收入	Revenue from main operations		15,351,453.73	193,768,027.42
主營業務成本	Cost of main operations		19,567,594.13	190,914,152.95
資產減值損失	Assets impairment loss			-1,880,650.92
信用減值損失	Credit impairment loss		-3,108.55	-371,919.75
資產總額	Total assets		221,006,530.45	1,095,895,497.73
負債總額	Total liabilities		45,699,223.25	152,385,362.30

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十二、其他重要事項(續)

### XII. OTHER SIGNIFICANT EVENTS (CONTINUED)

#### (一) 分部信息(續)

#### (I) Segment information (Continued)

##### 2. 報告分部的財務信息(續)

##### 2. Financial information of reportable segments (Continued)

項目	Items	上年同期數/期初數		
		銅纜及 相關產品	光通信產品	電線套管及 相關產品
		Copper cable and related products	Optical communication products	Cable conduct and related products
主營業務收入	Revenue from main operations	139,587,545.47	96,602,987.31	244,923.76
主營業務成本	Cost of main operations	135,534,268.49	98,019,071.28	673,625.85
資產減值損失	Assets impairment loss		-4,844,244.84	
信用減值損失	Credit impairment loss	4,013,212.39	-26,842.88	1,862,414.54
資產總額	Total assets	955,587,515.49	311,522,244.85	82,962,477.09
負債總額	Total liabilities	102,229,616.62	43,641,026.59	63,812,388.80

項目	Items	上年同期數/期初數		
		鋁桿及 相關產品	分部間抵銷	合計
		Aluminum rod and related products	Inter-segment offsetting	Total
主營業務收入	Revenue from main operations		6,587,561.00	229,847,895.54
主營業務成本	Cost of main operations		9,468,640.21	224,758,325.41
資產減值損失	Assets impairment loss			-4,844,244.84
信用減值損失	Credit impairment loss	-235,638.75	-53,112.97	5,666,258.27
資產總額	Total assets		218,170,382.44	1,131,901,854.99
負債總額	Total liabilities		42,859,966.69	166,823,065.32

十二、其他重要事項(續)

XII. OTHER SIGNIFICANT EVENTS (CONTINUED)

(二) 租賃

(II) Leases

公司作為出租人

The Company as lessor

(1) 經營租賃

(1) Operating lease

1) 租賃收入

1) Lease income

項目	Items	本期數 Current period cumulative
租賃收入	Lease income	<b>9,331,641.65</b>
其中：未納入租賃收款額計量的可變租賃付款額相關收入	Including: Income relating to variable lease payments not included in the measurement of the lease liability	

2) 經營租出資產為房屋，詳見本財務報表附註五(一)12。

2) Please refer to section V(I)12 of notes to financial statements for details on buildings rented-out under operating leases

3) 根據與承租人簽訂的租賃合同，不可撤銷租賃未來將收到的未折現租賃收款額

3) Undiscounted lease payments to be received arising from non-cancellable leases

剩餘期限	Remaining years	金額 Amount
1年以內	Within 1 year	18,125,260.10
1-2年	1-2 years	7,955,915.33
2-3年	2-3 years	4,501,510.82
3年以上	Over 3 years	3,513,991.91
合計	Total	34,096,678.16

(2) 其他信息

(2) Other information

租賃活動的性質

Nature of leasing activities

租出資產類別	數量	租賃期	是否存在續租選擇權 Whether the lease contains renewal option or not
Categories of underlying	Amount	Lease term	
廠房、辦公室等	135,800.92平方米	2020年1月1日至 2026年6月30日區間內	是
Plant, offices	135,800.92m <sup>2</sup>	From 1/1/2020 to 30/6/2026	YES



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十二、其他重要事項(續)

### XII. OTHER SIGNIFICANT EVENTS (CONTINUED)

#### (三) 其他財務信息

#### (III) Other financial information

項目	Items	期末數		期初數	
		合併	母公司	合併	母公司
		Consolidation	Parent company	Consolidation	Parent company
流動資產淨值	Net current assets	602,433,628.25	403,593,108.34	606,249,319.93	397,384,459.62
總資產減流動負債	Total assets less current liabilities	1,006,679,366.43	846,124,605.23	1,029,945,166.00	854,184,254.41

### 十三、母公司財務報表主要項目註釋

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS

#### (一) 母公司資產負債表項目註釋

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

#### 1. 應收賬款

#### 1. Accounts receivable

(1) 明細情況

(1) Details

1) 類別明細情況

1) Details on categories

種類	Categories	期末數				賬面價值
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	Carrying amount
		Amount	% to total	Amount	proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	37,494,690.51	34.34	37,494,690.51	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	71,687,626.75	65.66	7,763,847.28	10.83	63,923,779.47
合計	Total	109,182,317.26	100.00	45,258,537.79	41.45	63,923,779.47

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

1. 應收賬款(續)

1. Accounts receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

1) 類別明細情況(續)

1) Details on categories (Continued)

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	37,559,690.51	41.86	37,559,690.51	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	52,163,969.04	58.14	9,381,137.59	17.98	42,782,831.45
合計	Total	89,723,659.55	100.00	46,940,828.10	52.32	42,782,831.45

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

##### 1. 應收賬款(續)

##### 1. Accounts receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

2) 期末單項計提壞賬準備的  
應收賬款

2) Accounts receivable with provision made on an individual basis

單位名稱	Debtors	賬面餘額	壞賬準備	計提比例(%)	計提理由
		Book balance	Provision for bad debts	Provision proportion (%)	Reasons for provision made
東方電氣新能源設備(杭州)有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	2,580,313.34	2,580,313.34	100.00	正在進行破產清算，預計無法收回 In the process of liquidation, not expect to be recoverable
KAB/VOLEX出口KABKableprektion	KABKableprektionAB	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
瀋陽亨元達通訊器材有限公司	Shenyang Hengyuanda Communication Equipment Co. Ltd.	1,621,814.62	1,621,814.62	100.00	預計無法收回 Not expect to be recoverable
川東機電公司	Chuandong Electrical and Mechanical Company	1,606,692.41	1,606,692.41	100.00	預計無法收回 Not expect to be recoverable
烏市志達電子有限公司	Wu Zhida Electronics Co. Ltd.	1,344,969.65	1,344,969.65	100.00	預計無法收回 Not expect to be recoverable
中國郵電器材公司 中南公司	Zhongnan Company, China Postal and Electrical Material Company	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
成都電纜廠銷售分部	Sales branch of Chengdu Cable Factory	1,062,382.43	1,062,382.43	100.00	預計無法收回 Not expect to be recoverable
河南清豐縣工商聯貿司	Henan Qingfeng County Industry and Commerce Co. Ltd.	1,007,986.64	1,007,986.64	100.00	預計無法收回 Not expect to be recoverable
四川匯源光通信有限公司	Sichuan Huiyuan Optical Communication Co. Ltd.	1,007,072.46	1,007,072.46	100.00	預計無法收回 Not expect to be recoverable
其他多家單位	Other units	24,088,063.95	24,088,063.95	100.00	預計無法收回 Not expect to be recoverable
小計	Subtotal	37,494,690.51	37,494,690.51		

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

1. 應收賬款(續)

1. Accounts receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

3) 採用組合計提壞賬準備的  
應收賬款

3) Accounts receivable with provision for bad  
debts made on a collective basis

項目	Items	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 (%)
非關聯方組合	Non-related party portfolio	67,229,933.46	7,741,558.82	11.52
關聯方組合	Related party portfolio	4,457,693.29	22,288.46	0.50
小計	Subtotal	71,687,626.75	7,763,847.28	10.83

4) 非關聯方組合，採用賬齡  
損失率對照表計提壞賬準備  
的應收賬款

4) In non-related party portfolios, accounts  
receivable with provision made on a collective  
basis based on the comparison table of age and  
expected credit loss rate

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	52,784,258.32	2,333,064.22	4.42
1-2年	1-2 years	8,675,744.72	2,057,019.07	23.71
2-3年	2-3 years	3,060,276.60	1,245,532.58	40.70
3年以上	Over 3 years	2,709,653.82	2,105,942.95	77.72
小計	Subtotal	67,229,933.46	7,741,558.82	11.52

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

##### 1. 應收賬款(續)

##### 1. Accounts receivable (Continued)

##### (2) 賬齡分析

##### (2) Ageing analysis

賬齡	Ages	期末數			期初數		
		賬面餘額	壞賬準備	計提比例(%)	賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)	Book balance	Provision for bad debts	Provision proportion (%)
1年以內	Within 1 year	57,049,419.11	2,354,390.01	4.13	39,619,563.40	1,933,436.83	4.88
1-2年	1-2 years	8,868,277.22	2,057,981.74	23.21	4,764,831.53	2,170,380.76	45.55
2-3年	2-3 years	3,060,276.60	1,245,532.58	40.70	3,290,695.58	1,276,382.57	38.79
3年以上	Over 3 years	40,204,344.33	39,600,633.46	98.50	42,048,569.04	41,560,627.94	98.84
合計	Total	109,182,317.26	45,258,537.79	41.45	89,723,659.55	46,940,828.10	52.32

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

本公司授予客戶的信貸期一般為約3個月，少數客戶的信用期為1個月或12個月。逾期應收欠款由管理層定期審閱。

Ageing analysis should be taken based on the month where amounts incurred. Amounts incurred first should be settled in the first priority when relevant receivables are collected.

The credit terms granted to customers are generally 3 months. A few customers have credit terms of 1 or 12 months. Accounts receivable past due are reviewed by the Management on a regular basis.

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

1. 應收賬款(續)

1. Accounts receivable (Continued)

(3) 壞賬準備變動情況

(3) Changes in provision for bad debts

1) 明細情況

1) Details

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 Accrual	收回 Recovery	其他 Others	轉回 Reversal	核銷 Written off	其他 Others	
單項計提壞賬準備	Receivables with provision made on an individual basis	37,559,690.51				65,000.00			37,494,690.51
按組合計提壞賬 準備	Receivables with provision made on a collective basis	9,381,137.59	-1,617,290.31						7,763,847.28
小計	Subtotal	46,940,828.10	-1,617,290.31			65,000.00			45,258,537.79

壞賬準備變動說明：

Remarks on significant changes in book balance of accounts receivable with changes in provision for bad debts:

本公司管理層綜合考慮債務人的行業狀況、經營情況、財務狀況、涉訴情況、還款記錄等因素，估計未來現金流量現值，將以前年度部分按組合計提壞賬準備的應收賬款於本年度以單項為基礎評估預期信用風險和計量預期信用損失。

The management of the company comprehensively considers the debtor's industry status, operating status, financial status, litigation situation, repayment record and other factors, estimates the present value of future cash flows, part of receivables with provision made on a collective basis are assessed expected credit risk and measured expected credit losses on an individual basis during the current year.



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

##### 1. 應收賬款(續)

##### 1. Accounts receivable (Continued)

(3) 壞賬準備變動情況(續)

(3) Changes in provision for bad debts (Continued)

1) 明細情況(續)

1) Details (Continued)

本公司於2020年採取發送律師函、提起仲裁、提起訴訟、簽署還款協議等方式加大應收賬款催款力度，於2020年度收回2019年末三年以上應收賬款2,001,396.12元。

In 2020, the Company increased the efforts of reminding accounts receivable by sending lawyer letters, filing arbitrations, prosecuting litigation, and signing repayment agreements. In 2020, the company collected RMB2,001,396.12 receivables aged over three years at the end of 2019.

2) 本期重要的壞賬準備收回或轉回情況

2) Significant provisions collected or reversed

單位名稱	Debtors	收回或轉回金額 Amount collected or reversed	收回方式 Way of collection
南京普天天紀樓宇智能有限公司	Nanjing Potevio Telege Intelligent Building Ltd.	65,000.00	達成抵賬協議 Reach a set-off agreement
小計	Subtotal	65,000.00	

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

1. 應收賬款(續)

1. Accounts receivable (Continued)

(4) 本期實際核銷的應收賬款  
情況

(4) Accounts receivable written off in current period

本期實際核銷應收賬款0  
元。

Accounts receivable actually written off in the  
current period totalled 0 yuan.

(5) 應收賬款金額前5名情況

(5) 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	25,833,855.19	23.66	1,066,938.22
中車株洲電力機車有限公司	CRRC Zhuzhou Locomotive Co., Ltd	10,026,568.60	9.18	414,097.28
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co.,Ltd.	5,775,345.74	5.29	238,521.78
柳州機車車輛有限公司	Liuzhou Locomotive and Rolling Stock Co., Ltd.	4,055,349.19	3.71	167,485.92
中車物流有限公司	CRRC Logistics Co. LTD	3,407,325.29	3.12	140,722.53
小計	Subtotal	49,098,444.01	44.96	2,027,765.73

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

#### 2. 其他應收款

#### 2. Other receivables

##### (1) 明細情況

##### (1) Details

##### 1) 類別明細情況

##### 1) Details on categories

種類	Categories	期末數 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	4,320,646.95	6.71	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	60,067,679.04	93.29	23,350,791.29	38.87	36,716,887.75
合計	Total	64,388,325.99	100.00	27,671,438.24	42.98	36,716,887.75

種類	Categories	期初數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	4,320,646.95	6.88	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	58,434,926.03	93.12	23,342,627.53	39.95	35,092,298.50
合計	Total	62,755,572.98	100.00	27,663,274.48	44.08	35,092,298.50

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

2. 其他應收款(續)

2. Other receivables (Continued)

(1) 明細情況(續)

(1) Details (Continued)

2) 期末單項計提壞賬準備的  
其他應收款

2) Other receivables with provision made on an  
individual basis

單位名稱	Debtors	賬面餘額	壞賬準備	計提比例	計提理由
		Book balance	Provision for bad debts	Provision proportion (%)	
				(%)	Reasons for provision made
四川天信投資集團有限公司	Sichuan Tianxin Investment Group Co., Ltd.	500,000.00	500,000.00	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
成都皮克電源有限公司	Chengdu Pike Power Co., LTD	248,940.91	248,940.91	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
夏查德	XIACHADE	3,000,000.00	3,000,000.00	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
其他	Others	571,706.04	571,706.04	100.00	賬齡較長，無法收回 Aged receivables, not expect to be recoverable
小計	Subtotal	4,320,646.95	4,320,646.95	100.00	

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

#### 2. 其他應收款(續)

#### 2. Other receivables (Continued)

(1) 明細情況(續)

(1) Details (Continued)

3) 採用組合計提壞賬準備的  
其他應收款

3) Other receivables with provision made on a  
collective basis

組合名稱	Portfolios	期末數		
		賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Provision proportion (%)
租賃應收款組合	Lease receivable	4,963,950.53	24,819.75	0.50
非關聯的押金、 備用金、 保證金組合	Deposit, reserve, assurance	5,599,324.75	4,803,324.75	85.78
關聯方組合	Related party	30,608,020.37	153,040.10	0.50
其他往來組合	Others	18,896,383.39	18,369,606.69	97.21
小計	Subtotal	60,067,679.04	23,350,791.29	38.87

(2) 賬齡情況

(2) Ages

項目	Items	期末賬面餘額
		Closing carrying amount
1年以內	Within 1 year	10,905,745.37
1-2年	1-2 years	13,095,669.69
2-3年	2-3 years	11,929,928.53
3-4年	3-4 years	970,051.13
4-5年	4-5 years	89.70
5年以上	Over 5 years	27,486,841.57
合計	Subtotal	64,388,325.99

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

2. 其他應收款(續)

2. Other receivables (Continued)

(3) 壞賬準備變動情況

(3) Changes in provision for bad debts

項目	Items	第一階段	第二階段	第三階段	合計
		未來12個月預 期信用損失	整個存續期預 期信用損失 (未發生信用 減值)	整個存續期預 期信用損失 (已發生信用 減值)	
		Phase I	Phase II	Phase III	
		12-month	Lifetime	Lifetime	
		expected	expected	expected	
		credit losses	credit losses	credit losses	
		(credit not	(credit not	(credit	
		impaired)	impaired)	impaired)	
期初數	Opening balance	176,343.21		27,486,931.27	27,663,274.48
期初數在本期	Opening balance in current period	-	-	-	
- 轉入第二階段	- Transferred to phase II				
- 轉入第三階段	- Transferred to phase III				
- 轉回第二階段	- Reversed to phase II				
- 轉回第一階段	- Reversed to phase I				
本期計提	Provision made in current period	8,163.76			8,163.76
本期收回	Provision recovered in current period				
本期轉回	Provision reversed in current period				
本期核銷	Provision written- off in current period				
其他變動	Other changes				
期末數	Closing balance	184,506.97		27,486,931.27	27,671,438.24



# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

#### 2. 其他應收款(續)

#### 2. Other receivables (Continued)

(4) 本期實際核銷的其他應收款情況

(4) Other receivables written off in current period

本期實際核銷其他應收款0元。

Other receivables actually written off in the current period totaled 0 yuan.

(5) 其他應收款款項性質分類情況

(5) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	期初數 Opening balance
租賃應收款	Lease receivable	<b>4,963,950.53</b>	3,080,500.28
押金、保證金、備用金	Deposit, reserve, assurance	<b>6,257,457.14</b>	6,602,457.14
應收長期資產處置款	Proceeds on disposal of long-term asset	<b>1,307,780.00</b>	1,374,780.00
暫付款項	Temporary payment receivable	<b>51,859,138.32</b>	51,697,835.56
合計	Total	<b>64,388,325.99</b>	62,755,572.98

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

#### 2. 其他應收款(續)

#### 2. Other receivables (Continued)

(6) 其他應收款金額前5名情況

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

單位名稱	Debtors	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
		Nature of receivables	Book balance	Ages	Proportion to the total balance of other receivables (%)	Provision for bad debts
塔子山材料廠	Tazishan Material Factory	應收暫付款	8,391,138.00	5年以上	13.03	8,391,138.00
		Temporary payment receivable		Over 5 years		
天韻科技(蘇州)有限公司	Tianyun Technology (Suzhou) Co., Ltd.	押金保證金	4,786,324.75	5年以上	7.43	4,786,324.75
		Deposit		Over 5 years		
深圳富璋實業有限公司	Shenzhen Fuzhang Industrial Co., Ltd.	應收暫付款	3,566,915.53	5年以上	5.54	3,566,915.53
		Temporary payment receivable		Over 5 years		
夏查德	XIACHADE	應收暫付款	3,000,000.00	5年以上	4.66	3,000,000.00
		Temporary payment receivable		Over 5 years		
成都高新普康醫院	Chengdu Hi-tech Pukang Hospital	租賃應收款	2,120,498.99	1年以內、1-2年、2-3年、3-4年	3.29	10,602.49
		Lease receivable		Within 1 year, 1-2 years, 2-3 years, 3-4 years		
小計	Subtotal		21,864,877.27		33.95	19,754,980.77

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (一) 母公司資產負債表項目註釋(續)

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

#### 3. 長期股權投資

#### 3. Long-term equity investments

##### (1) 明細情況

##### (1) Categories

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 balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
對子公司投資	Investments in subsidiaries	177,640,969.81		177,640,969.81	177,640,969.81		177,640,969.81
對聯營、合營企業投資	Investments in associates and joint ventures	114,341,222.58	125,903.35	114,215,319.23	120,863,860.42	125,903.35	120,737,957.07
合計	Total	291,982,192.39	125,903.35	291,856,289.04	298,504,830.23	125,903.35	298,378,926.88

##### (2) 對子公司投資

##### (2) Investments in subsidiaries

被投資單位	Investees	期初數	本期增加	本期減少	期末數	減值準備
		Opening balance	Increase	Decrease	Closing balance	Provision for impairment made in current period
						Closing balance of provision for impairment
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	34,513,376.15			34,513,376.15	
成都中菱無線通信電纜有限公司	Chengdu Zhongling Wireless Communication Cable 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	
小計	Subtotal	177,640,969.81			177,640,969.81	

十三、母公司財務報表主要項目註釋  
(續)

XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

(一) 母公司資產負債表項目註釋(續)

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

3. 長期股權投資(續)

3. Long-term equity investments (Continued)

(3) 對聯營企業投資

(3) Investments in associates

被投資單位	Investees	期初數 Opening balance	本期增減變動 Increase/Decrease			
			追加投資 Investments increased	減少投資 Investments decreased	權益法下確認的 投資損益 Investment income recognized under equity method	其他綜合收益調整 Adjustment in other comprehensive income
成都電纜材料廠	Chengdu Cable Material Factory	125,903.35				
成都八連接插件有限公司	Chengdu Bada Connector Co., Ltd.	4,887,525.63			-25,630.98	
成都月欣通信材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.	172,656.37				
普天法爾勝光通信有限公司	Potevio Fasten Cable Telecommunication Co., Ltd.	115,677,775.07			-6,497,006.86	
合計	Total	120,863,860.42			-6,522,637.84	

被投資單位	Investees	本期增減變動 Increase/Decrease				期末數 Closing balance	減值準備期末餘額 Closing balance of provision for impairment
		其他權益變動 Changes in other equity	宣告發放現金 股利或利潤 Cash dividend/profit declared for distribution	計提減值準備 Provision for impairment	其他 Others		
成都電纜材料廠	Chengdu Cable Material Factory				125,903.35	125,903.35	
成都八連接插件有限公司	Chengdu Bada Connector Co., Ltd.				4,861,894.65		
成都月欣通信材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.				172,656.37		
普天法爾勝光通信有限公司	Potevio Fasten Cable Telecommunication Co., Ltd.				109,180,768.21		
合計	Total				114,341,222.58	125,903.35	

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十三、母公司財務報表主要項目註釋 (續)

### XIII. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (CONTINUED)

#### (二) 母公司利潤表項目註釋

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

##### 1. 營業收入／營業成本

##### 1. Operating revenue/cost

###### (1) 明細情況

###### (1) Details

項目	Items	本期數		上年同期數	
		收入	成本	收入	成本
		Revenue	Cost	Revenue	Cost
主營業務	Main operations	125,730,072.26	124,813,431.83	122,526,624.92	119,252,004.84
其他業務	Other operations	14,223,884.91	6,078,485.02	18,713,315.65	10,737,779.79
合計	Total	139,953,957.17	130,891,916.85	141,239,940.57	129,989,784.63

###### (2) 收入按主要類別的分解信息

###### (2) Breakdown of revenue by main categories

報告分部	Segment	銅纜及相關產品	小計
		Copper cable and related products	Subtotal
主要產品類型	Main product categories		
軌道纜	Track cable	21,643,877.85	21,643,877.85
組件加工及組件貿易	Component processing and component trade	99,231,898.57	99,231,898.57
租賃	Lease	7,635,398.52	7,635,398.52
其他	Others	11,442,782.23	11,442,782.23
小計	Subtotal	139,953,957.17	139,953,957.17
收入確認時間	Revenue recognition time		
商品 (在某一時點轉讓)	Goods (transferred at a point in time)	132,318,558.65	132,318,558.65
服務 (在某一時段內提供)	Services (rendered over time)	7,635,398.52	7,635,398.52
小計	Subtotal	139,953,957.17	139,953,957.17

十三、母公司財務報表主要項目註釋  
(續)XIII. NOTES TO ITEMS OF PARENT COMPANY  
FINANCIAL STATEMENTS (CONTINUED)

## (二) 母公司利潤表項目註釋(續)

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

## 2. 研發費用

## 2. R&amp;D expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	905,907.53	908,601.44
其中：工資	Including: Wage	756,969.58	662,129.59
福利費	Welfare payments	26,011.60	
社會保險	Social insurance	107,786.96	233,229.26
其他	Others	15,139.39	13,242.59
固定資產折舊	Depreciation of fixed assets	245,439.91	93,163.95
材料	Materials	3,504.43	
試驗費	Test fee	123,942.41	
其他	Others	89,366.69	2,947.40
合計	Total	1,368,160.97	1,004,712.79

## 3. 投資收益

## 3. Investment income

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的長期股 權投資收益	Investment income from long- term equity investments under equity method	-6,522,637.84	-5,420,625.03
成本法核算的長期股 權投資收益	Investment income from long- term equity investments under cost method		24,000,000.00
處置長期股權投資產 生的投資收益	Gains on disposal of long-term equity investments		-516,073.61
合計	Total	-6,522,637.84	18,063,301.36



## 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十四、其他補充資料

### XIV. OTHER SUPPLEMENTARY INFORMATION

#### (一) 非經常性損益

#### (I) Non-recurring profit or loss

項目	Items	金額 Amount	說明 Remarks
非流動性資產處置損益，包括已計提資產減值準備的沖銷部分	Gains on disposal of non-current assets, including written-off of provision for impairment	<b>83,589.57</b>	
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)	<b>5,070,135.78</b>	
除上述各項之外的其他營業外收入和支出	Other non-operating revenue or expenditures	<b>1,797,706.02</b>	
小計	Subtotal	<b>6,951,431.37</b>	
減：企業所得稅影響數(所得稅減少以「-」表示)	Less: enterprise income tax affected		
少數股東權益影響額(稅後)	Non-controlling interest affected (after tax)	<b>56,789.36</b>	
歸屬於母公司所有者的非經常性損益淨額	Net non-recurring profit or loss attributable to shareholders of the parent company	<b>6,894,642.01</b>	

十四、其他補充資料(續)

XIV. OTHER SUPPLEMENTARY INFORMATION  
(CONTINUED)

(二) 淨資產收益率及每股收益

(II) RONA and EPS

1. 明細情況

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	-1.86	-0.04	-0.04
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	-2.67	-0.06	-0.06

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十四、其他補充資料(續)

### XIV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

#### (二) 淨資產收益率及每股收益(續)

#### (II) RONA and EPS (Continued)

##### 2. 加權平均淨資產收益率的計算過程

##### 2. Calculation process of weighted average RONA

項目	Items	序號 Symbols	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	-15,779,850.77
非經常性損益	Non-recurring profit or loss	B	6,894,642.01
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	-22,674,492.78
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	857,926,302.38
發行新股或債轉股等新增的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares	E	
新增淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when the net assets were increased to the end of the reporting period	F	
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G	
減少淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H	
其他	Others		
其他權益工具變動引起的淨資產增加	Increase of net assets caused by changes in other equity instruments	I1	-933,446.37
增減淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period	J1	3.00
報告期月份數	Number of months in the reporting period	K	6.00
加權平均淨資產	Weighted average net assets	L= D+A/2+ E × F/K-G × H/ K ± I × J/K	849,569,653.81
加權平均淨資產收益率	Weighted average RONA	M=A/L	-1.86%
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	-2.67%

十四、其他補充資料(續)

XIV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

(二) 淨資產收益率及每股收益(續)

(II) RONA and EPS (Continued)

3. 基本每股收益和稀釋每股收益的計算過程

3. Calculation process of basic EPS and diluted EPS

(1) 基本每股收益的計算過程

(1) Calculation process of basic EPS

項目	Items	序號 Symbols	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	-15,779,850.77
非經常性損益	Non-recurring profit or loss	B	6,894,642.01
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	-22,674,492.78
期初股份總數	Opening balance of total shares	D	400,000,000.00
因公積金轉增股本或股票股利分配等增加股份數	Number of shares increased due to conversion of reserve to share capital or share dividend appropriation	E	
發行新股或債轉股等增加股份數	Number of shares increased due to offering of new shares or conversion of debts into shares	F	
增加股份次月起至報告期期末的累計月數	Number of months counting from the next month when the share was increased to the end of the reporting period	G	
因回購等減少股份數	Number of shares decreased due to share repurchase	H	
減少股份次月起至報告期期末的累計月數	Number of months counting from the next month when the share was decreased to the end of the reporting period	I	
報告期縮股數	Number of shares decreased in the reporting period	J	
報告期月份數	Number of months in the reporting period	K	6.00
發行在外的普通股加權平均數	Weighted average of outstanding ordinary shares	L=D+E+FxG/ K-HxI/K-J	400,000,000.00
基本每股收益	Basic EPS	M=A/L	-0.04
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	-0.06

# 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

2020年1-6月 金額單位：人民幣元 For January to June of year 2020 Monetary unit: RMB Yuan

### 十四、其他補充資料(續)

### XIV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

#### (二) 淨資產收益率及每股收益(續)

#### (II) RONA and EPS (Continued)

##### 3. 基本每股收益和稀釋每股收益 的計算過程(續)

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

###### (2) 稀釋每股收益的計算過程

###### (2) Calculation process of diluted EPS

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。

The process of calculating the diluted earnings  
per share is same as the calculation of the basic  
earnings per share.

成都普天電纜股份有限公司

Chengdu PUTIAN Telecommunications Cable Co., Ltd.

二零二零年八月二十一日

21 August 2020

**Potevio**  
**中国普天**

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