

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



2021

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

於截至二零二一年六月三十日止六個月（「**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200,135,505.89元，與去年同期比較約下降4.47%。

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193,245,631.41元，較去年同期約減少7.47%。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70,957,250.73元，較去年同期減少0.37%；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20,188,649.28元，較去年同期增加69.62%。

主營業務收入減少的主要原因是光纖市場下滑，銷量及單價下降，同時中興纜收入下降。

(I) RESULTS ANALYSIS

During the six months ended 30 June 2021 (the “**Period**”), Chengdu PUTIAN Telecommunications Cable Company Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) was principally engaged in the manufacturing and sales of various types of telecommunication cables and optical fibers.

During the Period, the Group recorded a total turnover of RMB200,135,505.89, representing a decrease of approximately 4.47% 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 RMB193,245,631.41, representing a decrease of approximately 7.47% as compared with 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 RMB70,957,250.73, representing a decrease of 0.37% as compared with 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 RMB20,188,649.28, representing an increase of 69.62% as compared with the corresponding period last year.

The decline in revenue from principal businesses was mainly due to the downturn of the market of optical fibers with decreased sales volume and unit price, as well as the decline in revenue generated from the ZTE cables.

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(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：

一、 主要產業

1、 光通信產業

2021年上半年繼續加大與主要原材料供應商進行價格談判的力度，大力壓降採購成本。上半年加大了較高毛利光纖銷售力度。

2、 能源傳輸纜產業

市場方面，公司的軌道纜產品屬銅纜大類，今年的銅材市場及塑膠市場價格普漲，且上漲幅度大。受原材料價格大幅上漲影響，被迫放棄部分對利潤有較大影響的訂單，新能源及力纜控纜市場的新項目啟動放緩。

技術方面，進行了薄壁纜、多芯線束、耐火電纜及多種軌交用定制電纜的開發試製工作；進行大截面電纜內層材料試製，完成了大截面電纜材料配方優化等工藝改進工作。

(II) REVIEW OF PRINCIPAL BUSINESSES

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:

I. Major operations

1. Optical telecommunications business

In the first half of 2021, the Group continued to put more efforts into price negotiation with major raw material suppliers, and vigorously reduced the procurement costs. In the first half of the year, the Group invested more resources in the sale of optical fibers with higher gross profit.

2. Energy transmission cable business

On the market front, the Company’s track cable products belong to the major category of copper cables. This year, both the copper market and plastic market recorded a general price rise with a large percentage. Affected by the significant increase in the price of raw materials, certain orders that have a greater impact on profit had to be cancelled, and the progress of commencing new projects for new energy as well as power cable and controlled cable market slowed down.

As for technology, the Group carried out the development and trial production of thin-walled cables, multi-core wire bundles, fire-resistant cables and a variety of cables customised for rail transportation; it also carried out the trial production of materials used in the inner layer of cables with a large cross section and completed the technical process improvements for optimising the material formulations of cables with a large cross section.

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生產管理方面，上半年產量比去年同期增加了一倍。通過精細化管理規章制度的有效落實，以及對員工品質意識、操作技能等方面的培訓，相較於去年同期生產消耗進一步降低。完成安全檢查，提出整改項目14項，已完成整改12項，還有2項正在進行中。

As for production management, the Group's output for the first half of the year doubled compared to the corresponding period last year. Through the effective implementation of refined management rules and regulations, as well as the training on quality awareness and operational skills of the employees, the production consumption further reduced as compared with the corresponding period last year. The Group completed the safety inspection and proposed 14 rectification projects with 12 projects completed and 2 projects in progress.

二、各項工作開展情況

1、強化黨建引領，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屆二中、三中、四中、五中全會精神，貫徹落實集團黨委各項會議精神和任務部署。組織召開黨委會7次，中心組集中學習4次。

履行黨委主體責任，對公司涉及的「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公司重大經營管理事項、幹部人事任免等事宜13次，發揮了黨委「把方向、管大局、保落實」作用。

II. Work progress

1. Strengthening the leadership of Party construction to facilitate the in-depth integration of branch work and management work

The Group continued its in-depth study and implementation of the spirit of the 19th National People's Congress of the Party and the Second, Third, Fourth and Fifth Plenary Sessions of the 19th Central Commission for Discipline Inspection, and thoroughly implemented the spirit and task arrangement of various meetings of the Party committee of the Group. The Group held 7 meetings of the Party committee and organized 4 central groups for concentrated study.

The Group fulfilled its major responsibilities of the Party committee by considering and discussing in advance the Company's matters involving the "Three Key and One Major" system according to the procedures. In the first half of the year, the Party committee considered and discussed in advance a total of 13 matters in relation to the Company's major operation and management and the appointment and removal of cadres, playing the role of the Party committee in "Directing, Overseeing the Overall Situation and Ensuring the Implementation".

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按照黨委黨史學習教育活動部署，完成各個階段的學習教育活動開展。

向青海地震受災地區捐贈物資，履行了社會責任。

2、 注重研發，提升技術創新能力

開發了集束電纜，阻燃性能已通過合作廠商測試，並已送樣進行全性能測試。耐火電纜完成了所有試驗取得合格報告，並已中標株洲機車廠招標。選擇了數種合適的矽橡膠材料，為試製符合EN50382標準的矽橡膠電纜做好了準備；已尋找到生產符合EN50306標準的薄壁電纜的合適材料，為公司擴大產品CRCC認證單元打下了基礎。

3、 聚焦主業，加強投資管理

持續進行普天法爾勝股權轉讓款回收工作。5月28日，收到受讓方支付給成都普天人民幣1,600萬元股權轉讓款。對於持續虧損的月欣公司已申請清算退出，律師事務所已完成資料收集工作，並已向法院提出破產清算。新龍網路清算已得到普天總部的批覆，目前公司正在配合大股東有序推進該事項的進程。

According to the Party committee's organization of the study and education activities in relation to the Party's history, the Group completed the commencement work at all stages for the study and education activities.

The Group donated materials to the earthquake-stricken areas in Qinghai, fulfilling its social responsibilities.

2. Focusing on research and development and enhancing technological innovation capability

The bundled cables developed by the Group passed the test for flame retardant performance carried out by cooperated manufacturers, and their samples were sent for comprehensive performance testing. The fire-resistant cables completed all tests and obtained a qualified report and won the bid for the projects of Zhuzhou Electric Locomotive Works. The Group selected several suitable silicone rubber materials to prepare well for the trial production of silicone rubber cables that meet the EN50382 standard; it identified suitable materials for the production of thin-walled cables that meet the EN50306 standard, laying the foundation for the Company to expand the CRCC certification units of its products.

3. Focusing on principal businesses and strengthening investment management

The Group continued to collect the receivables in respect of the equity transfer of Putian Fasten. On 28 May, Chengdu PUTIAN received a payment of RMB16 million in respect of the equity transfer from the transferee. As for the application for liquidation made by Chengdu Yuexin Telecommunications Materials Co., Ltd., a continuously loss-making company, the law firm completed the collection of information and filed a bankruptcy petition with the court. The liquidation of New Dragon Network was approved by the headquarters of PUTIAN, and the Company is now cooperating with the majority shareholders for the implementation of this matter in an orderly manner.

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4、 加強內部控制，提升風險防範意識

落實重大風險季度監測和風險分類檢測指標體系，認真完成中國普天安排佈置的風險排查任務，開展全級次的風險識別排序，及時對識別的風險進行跟蹤預警並制定應對措施。配合中國電子科技集團有限公司（「中國電科」）開展中國普天及相關企業法律盡職調查工作。落實合同評審制度，確保合同評審率100%。截止5月共評審合同191份，主要涉及採購、銷售類合同，評審金額約人民幣1.92億元。

5、 做好專項工作，服務生產經營

加強隊伍建設和培養，持續後備幹部推薦選拔工作，各單位共推薦人選16名，經公司黨委會討論決定，其中10人納入公司後備幹部庫進行培養。

深化「兩金」壓控，清查應收賬款、存貨，處理歷史遺留問題。

4. Strengthening internal control and raising awareness of risk prevention

The Group maintained an indicator system for the quarterly monitoring of significant risks and risk classification and detection by completing the risk investigation tasks organized and arranged by China Putian with due care and carrying out risk identification and classification tasks at all levels as well as monitoring the identified risks and issuing warning notification and formulating corresponding measures in a timely manner. The Group cooperated with China Electronics Technology Group Corporation Limited (中國電子科技集團有限公司) (“China Electronics Technology”) in conducting legal due diligence on China Putian and related companies. The Group implemented the contract review system to ensure a contract review rate of 100%. As of May, a total of 191 contracts were reviewed, mainly involving contracts for procurement and sales, with a review amount of approximately RMB192 million.

5. Being committed to special tasks to serve production and operation

The Group placed more efforts into team building and training and continued the recommendation and selection of reserved cadres. A total of 16 candidates were recommended by various departments and 10 of which were determined to be included in the Company’s reserved cadre pool for training by the Party committee of the Company after discussion.

The Group deepened its work on the reduction and control of the “Two Funds” by checking its accounts receivable and inventory and dealing with previous unresolved issues.

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持續開展安全生產專項整治三年行動工作，集中攻堅年的整治重點隱患清單由14項更新為18項，並按計劃實施整改。進一步完善制度體系建設，上半年發佈和修訂各類制度1項，為規範公司治理提供依據和保障。

The Group continued to carry out the three-year special rectification of production safety by updating the list of major hidden dangers for rectification in the focused and target years from 14 items to 18 items, and implementing the rectification as planned. In order to further improve its system development, the Group published and revised one of its systems in the first half of the year, providing a basis and guarantee for the standardization of the Company's corporate governance.

(三) 財務分析

於二零二一年六月三十日，本集團資產總值為人民幣1,061,673,852.20元，較去年年末的人民幣1,059,989,968.23元增加0.16%。其中非流動資產總值為人民幣312,497,004.17元，佔資產總值的29.43%，較去年年末的人民幣328,504,063.70元減少4.87%。

於二零二一年六月三十日，本集團流動資產總值為人民幣約749,176,848.03元，佔資產總值的70.57%，較去年年末的人民幣731,485,904.53元增加2.42%。本集團於本期間之經營業務現金流量淨額為人民幣-19,399,934.85元，去年同期經營業務現金流量淨額為人民幣-44,670,825.53元。

於二零二一年六月三十日，本集團銀行結餘及現金(包括有負擔的存款)為人民幣421,505,743.59元，較去年年末的人民幣424,800,107.42元減少0.78%。

於二零二一年六月三十日，本集團負債總額為人民幣176,498,363.65元(於二零二零年十二月三十一日：人民幣156,580,028.65元)，負債對總資產比率為16.62%，較去年年末的14.77%上升1.85%，其中一年內到期銀行及其他貸款為人民幣0元。

於本期間內，本集團未有其他集資活動。

(III) FINANCIAL ANALYSIS

As at 30 June 2021, the Group's total assets amounted to RMB1,061,673,852.20, representing an increase of 0.16% from RMB1,059,989,968.23 as at the end of last year, of which the total non-current assets amounted to RMB312,497,004.17, accounting for 29.43% of the total assets and representing a decrease of 4.87% from RMB328,504,063.70 as at the end of last year.

As at 30 June 2021, the Group's total current assets amounted to approximately RMB749,176,848.03, accounting for 70.57% of total assets and representing an increase of 2.42% from RMB731,485,904.53 as at the end of last year. The net cash flows from operating activities of the Group for the Period amounted to RMB-19,399,934.85, while the net cash flows from operating activities for the corresponding period last year amounted to RMB-44,670,825.53.

As at 30 June 2021, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB421,505,743.59, representing a decrease of 0.78% from RMB424,800,107.42 as at the end of last year.

As at 30 June 2021, the Group's total liabilities amounted to RMB176,498,363.65 (as at 31 December 2020: RMB156,580,028.65). The liability-to-total-asset ratio was 16.62%, representing an increase of 1.85% as compared with 14.77% as at the end of last year. Bank and other loans due within one year amounted to RMB0.

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

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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4,039,075.13元、人民幣20,137,285.38元、人民幣5,439,966.60元及人民幣-3,811,679.29元，較去年同期的人民幣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，分別增加15.52%、增加10.05%、增加1.33%及減少支出人民幣1,772,046.65元。

於本期間內，本集團的平均毛利率為4.96%，較去年同期的4.50%上升0.47%。

1. 資金流動性分析

於二零二一年六月三十日，本集團資金流動比率約為6.36，速動比率約為5.03。

2. 財政資源分析

於二零二一年六月三十日，本集團共獲長期借款為人民幣5,685,044.18元。而本集團銀行存款及現金達人民幣421,505,743.59元，因此，本集團短期償債風險較低。

3. 本集團資本結構情況

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

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

During the Period, the Group's selling expenses, administrative expenses, research and development costs and finance costs amounted to RMB4,039,075.13, RMB20,137,285.38, RMB5,439,966.60 and RMB-3,811,679.29 respectively, representing an increase of 15.52%, an increase of 10.05%, an increase of 1.33% and a decrease of RMB1,772,046.65 from RMB3,496,367.55, RMB18,297,986.90, RMB5,368,393.82 and RMB-2,039,632.64 for the corresponding period last year, respectively.

During the Period, the average gross profit margin of the Group was 4.96%, representing an increase of 0.47% from 4.50% for the corresponding period last year.

1. Analysis of liquidity

As at 30 June 2021, the Group's current ratio and quick ratio were approximately 6.36 and approximately 5.03, respectively.

2. Analysis of financial resources

As at 30 June 2021, the Group's long-term borrowings amounted to RMB5,685,044.18. As the Group's bank deposits and cash amounted to RMB421,505,743.59, the Group had smaller exposure to short term solvency risk.

3. Capital structure of the Group

The Group's capital resources are derived from bank loans and proceeds from the issuance of shares by the Company. To ensure reasonable utilization of its 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.

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4. 或有負債

於二零二一年六月三十日，本集團並無或有負債（二零二零年十二月三十一日：無）。

(四) 業務展望

二零二一年下半年公司將抓住中國普天與中國電科重組的機遇，將主要精力放在產業發展上，持續降本增效，優化完善內部控制，力爭完成全年的各項經營指標。

一、 經營形勢及採取的措施

1、 光通信產業

目前光纖市場有止跌趨勢並略有回暖，但價格會持續低位，公司需要提高採購、生產、銷售各環節的品質和效率，降低原材料成本以適應競爭，同時維持相對較高售價，實現減虧的目標。在注重產品品質的前提下，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。加強G657A2、G657A1定制光纖、小直徑光纖的生產及銷售。

4. Contingent liabilities

As at 30 June 2021, the Group had no contingent liabilities (31 December 2020: Nil).

(IV) BUSINESS OUTLOOK

In the second half of 2021, the Company will seize the opportunity arisen from the reorganisation between China Putian and China Electronics Technology to invest most of its resources in attaining business growth by reducing costs while increasing efficiency as well as optimising and improving internal control, thereby striving for the accomplishment of various business goals.

I. Operating situation and the measures taken

1. Optical telecommunications business

At present, although the market of optical fibers has stopped the falling trend and slightly rebounded, their prices will remain at a lower level. The Company needs to enhance its quality and efficiency of every part of the operation such as the procurement, production and sales and lower its costs of raw materials in response to the market competition, and meanwhile it needs to maintain a relatively high selling price to achieve the goal of reducing losses. Without compromising product quality, the Company will select suppliers in a stringent manner and precisely control its procurement volume, thereby constantly reducing costs while increasing inventory turnover. The Company will put more efforts into the production and sales of customized optical fibers and the fibers with a small diameter such as G657A2 and G657A1.

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2、 能源傳輸纜產業

推進市場開發與銷售增收、生產降耗和各環節降本增效等工作，力爭實現扭虧為盈。以軌道交通電纜為主業，有序推進產業結構調整。繼續加大軌道纜市場開發工作力度，關注新能源及力纜市場變化，加強市場內部管理，建立銷售費用與指標任務完成率的聯動控制和考核機制。繼續推行工藝優化、材料改性專案責任制，降低材料使用成本。

3、 園區運營

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，做好外防輸入，內防反彈。

2. Energy transmission cable business

The Company will continue its efforts in increasing revenue from market development and sales, reducing production consumption and lowering costs while enhancing efficiency of every part of the operation to strive for a turnaround. By focusing on its principal business of cables for rail transportation, the Company will expedite its business structure adjustment in an orderly manner. It will continue to invest more resources to explore the track cable market by paying attention to the changes in the new energy as well as power cable and controlled cable market, and strengthen the internal management of the market by establishing a joint control and assessment mechanism that links sales expenses with the completion rate of target tasks. The Company will also continue to implement technical process optimisation and accountability system for material modification projects to reduce its costs of the materials used.

3. Park operation

The Company will continue the implementation of COVID-19 prevention and control measures according to the requirements of the normalized epidemic prevention and control, aiming to guard against imported cases and prevent a resurgence in local cases.

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二、 持續管理提升，切實推動提質增效可持續發展

對標業內先進企業，著力解決基礎管理方面存在的突出問題，有力促進公司實現提質增效發展。

1、 強化黨建引領，推動黨建工作與生產經營深度融合

結合「建黨100周年」，繼續推動黨委黨史學習教育工作，鞏固學習成果。圍繞生產經營實際，督促支部開展「三會一課」，做好常態化學習。深化作風建設。健全完善各項制度，規範黨員幹部行為；進一步加強黨風廉政建設工作向縱深推動。做好公司黨委換屆籌備工作，確保按時換屆。

II. Continuously improving management and effectively promoting sustainable development with enhanced quality and efficiency

Benchmarking against the leading companies in the industry, the Company will focus on solving outstanding problems arisen from foundational management, thereby vigorously facilitating the Company's development with enhanced quality and efficiency.

1. Strengthening the leadership of Party construction to facilitate the in-depth integration of Party construction and the Company's production and management

In light of the "100th Anniversary of the Founding of the Party", the Company will continue to promote the Party committee's study and education activities in relation to the Party's history, thereby strengthening the results of the study. The Company will monitor the normalization of study among branches by procuring them to implement "Three Meetings, One Lecture" according to the actual production and operation. The Company will further establish its enterprise practice and improve each of its systems to regulate the behavior of members and cadres of the Party; it will also endeavor to further promote the establishment of an environment with integrity among employees at different levels. Meanwhile, the Company will put adequate efforts into the preparation for changes in the composition of the next session of the Party committee to ensure that the new session of the Party committee will be commenced on time.

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2、 對標先進，提質增效取得新成果

結合國企三年改革要求，對標業內先進企業，對標中國電科的管理要求，提升運營效率和管理效能。

對標戰略管理，以產業戰略規劃為指引，確保戰略規劃在實體經營中的落地。跟蹤普天法爾勝12.5%股權轉讓的後續事宜，確保在今年年底前收回普天法爾勝股權轉讓全部價款及利息。持續推進月欣公司和新龍公司清算事項的進展，儘快完成處置工作。

對標運營管理，持續提升毛利率，不斷提升經營品質，真正將產業做實做強。一是提升產業競爭力，提高能源傳輸纜產品市場影響力。二是加強成本費用管控和「兩金管理」。三是清理處置低效無效資產。四是強化資訊化建設，促進業務與資訊化的深度融合。

2. Achieving breakthrough in the enhancement of quality and efficiency by benchmarking against the leading companies

In light of the three-year reform requirements of state-owned enterprises, the Company will enhance its operating efficiency and management effectiveness by benchmarking against the leading companies in the industry and the management requirements of China Electronics Technology.

Benchmarking against strategic management, the Company will adhere to the guidance of strategic business plans to ensure the implementation of strategic plans on its entities. The Company will follow up the subsequent matters in relation to the transfer of 12.5% equity interests of Putian Fasten to ensure that the consideration and interest for the equity transfer of Putian Fasten will be collected in full by the end of this year. It will also continue to expedite the progress of the liquidation of Chengdu Yuexin Telecommunications Materials Co., Ltd. and New Dragon Network, with an aim to complete the relevant disposals as soon as possible.

Benchmarking against operational management, the Company will continue to improve its gross profit margin and enhance its operating quality on an on-going basis, thereby attaining effective business growth. First, it will enhance its business competitiveness and increase its market influence of energy transmission cable products. Second, it will strengthen the efforts in cost and expense control and the “Two Funds Management”. Third, it will clean out and dispose of inefficient and invalid assets. Fourth, it will put more efforts into the realization of informatization by promoting the in-depth integration of its businesses and informatization.

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對標科技管理，加大研發投入，建立面向市場的創新體系。深耕現有的機車纜市場，深度挖掘現有成熟客戶的產品需求並結合產品開發技術難度逐步立項開發，以擴大機車纜市場佔有率；進行矽橡膠電纜的研發，推進集束電纜的產業化。開展高端高頻同軸纜、低頻安裝線纜以及特種線纜和組件等高附加值、高毛利產品的研發，並對項目進行相關資源投資，實現產品種類由中低端向高端的升級轉型。建立成都普天線纜檢測中心。加強校企、企企合作，助力公司產品研發。加大科技人才培養和梯隊建設，充分釋放科技人才創新活力。

Benchmarking against science and technology management, the Company will increase investment in research and development to establish a market-oriented innovation system. It will focus on exploring the existing locomotive cable market by further identifying the existing loyal customers' demands for products to develop projects step by step with reference to the technical difficulties of product development, aiming to expand its coverage in the locomotive cable market; it will carry out research and development of silicone rubber cables and promote the industrialization of bundled cables; it will also carry out research and development of high-value-added products with high gross profit such as the high-end and high-frequency coaxial cables, low-frequency installed cables, special cables and components, and invest relevant resources in the projects to realize the upgrade and transformation of product portfolio covering various types from the low-end to the high-end. It will also establish the Chengdu Putian Cable Testing Center. Meanwhile, it will strengthen its cooperation with schools and various enterprises, thereby accelerating the Company's product research and development. It will reinforce the cultivation of scientific and technological talent and team building to unleash the innovative vitality of such scientific and technological talent.

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對標風險管理，加強內部風險排查，嚴禁開展與主業無關的貿易業務和變相融資性貿易業務。進一步提升風險防控意識和能力，堅決守住不發生重大風險的底線。落實違規經營投資責任追究有關規定，完善責任追究工作體系和工作方案。持續開展三體系管理工作，加強安全環保管理，嚴防安全生產事故，確保企業生產經營順利開展。

3、 開展國企改革三年行動，促進改革見效益

優化資源配置向現有實體產業重點傾斜，提升實體產業綜合競爭力；推進落實虧損企業專項治理工作，力爭儘快完成扭虧目標。按照退股計劃完成對下屬非控股虧損企業的股權處置，減少虧損額。深化體制機制改革，進一步完善全員業績考核工作。對部分實體的混合所有制改革進行必要性、可行性的評估。

Benchmarking against risk management, the Company will strengthen its internal risk investigation and strictly prohibit trade business and disguised financing trade business that are unrelated to its principal businesses. It will further raise its risk prevention and control awareness and ability to resolutely minimize the exposure to major risks. It will also implement relevant requirements of accountability for illegal operations and investments to improve the accountability systems and operating plans. Meanwhile, it will continue the implementation of “Three-system Management” and reinforce the safety and environmental protection management to prevent accidents related to production safety, thereby ensuring the smooth production and operation of business.

3. Implementing the three-year reform of state-owned enterprises to attain effective benefits from the reform

The Company will optimize its resources deployment to focus on the existing substantive businesses by enhancing the integrated competitiveness of the substantive businesses; it will also promote the implementation of special governance for loss-making enterprises to achieve a turnaround as soon as possible. Meanwhile, it will complete the equity disposals of the non-controlling loss-making subsidiaries in accordance with the equity disposal plans to reduce losses. It will deepen its system and mechanism reform and further enhance the performance appraisal of all employees. It will also evaluate the necessity and feasibility of the mixed-ownership reform of certain entities.

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4、 強化基礎管理，提升經營保障能力

進一步明確本部職能定位，科學設置組織架構，完善組織運行機制。健全和完善制度體系，加快推進管理制度化、標準化、流程化、資訊化，強化制度的執行和監督。規範和完善招標流程，嚴格按照相關規定執行集中採購。

4. Strengthening foundational management and enhancing capability in operation guarantee

The Company will further establish the function and positioning of its headquarters and systematically develop its corporate structure to improve the operating mechanism of the corporate. It will also improve its systems by expediting the institutionalized, standardized, streamlined and informatized management to strengthen the implementation and monitoring of systems. The Company will standardize and improve its bidding procedures by implementing centralized procurement in strict accordance with relevant regulations.

逾期定期存款

於二零二一年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委託性質的存款，也不存在其他到期不能收回的定期存款。

OVERDUE TIME DEPOSITS

As at 30 June 2021, the Group did not have any other deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

所得稅

本公司子公司成都中住光纖有限公司於2020年9月11日取得高新技術企業證書，有效期3年，證書編號為GR202051001074，2020年至2022年減按15%的稅率繳納企業所得稅。

INCOME TAX

Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, obtained the High-tech Enterprise Certificate on 11 September 2020. The certificate is valid for 3 years. The certificate number is GR202051001074. It is subject to an enterprise income tax at a reduced tax rate of 15% from 2020 to 2022.

資產抵押

於二零二一年六月三十日，本集團未向銀行進行資產抵押貸款(二零二零年十二月三十一日：無)。

PLEDGE OF ASSETS

As at 30 June 2021, no asset has been pledged by the Group as security for bank loans (31 December 2020: Nil).

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重要事項

本公司於二零二一年六月二十三日接獲本公司控股股東中國普天信息產業股份有限公司(「普天股份」)通知，其唯一股東中國普天信息產業集團有限公司(「中國普天」)，經國務院國有資產監督管理委員會(「國資委」)研究並報國務院批准，同意中國普天與中國電子科技集團有限公司(「中國電科」)實施重組(「該重組」)。中國普天將整體無償劃轉進入中國電科，成為中國電科的全資子公司，中國普天不再作為國資委履行出資人職責的企業。待重組完成後，普天股份持有本公司的股權比例不發生變化，本公司實際控制人將由中國普天變更為中國電科。

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準，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。

SIGNIFICANT EVENTS

On 23 June 2021, the Company was informed by China Potevio Company Limited (中國普天信息產業股份有限公司) (“**China Potevio**”), the controlling shareholder of the Company, that after examination by the State-owned Assets Supervision and Administration Commission of the State Council (“**SASAC**”) and submission to and obtaining approval of the State Council, consent is given for the implementation of reorganisation between China PUTIAN Corporation (中國普天信息產業集團有限公司) (“**China Putian**”), the sole shareholder of China Potevio, and China Electronics Technology Group Corporation Limited (中國電子科技集團有限公司) (“**China Electronics Technology**”) (the “**Reorganisation**”). The entire equity interests in China Putian will be transferred into China Electronics Technology at nil consideration and China Putian will become a wholly-owned subsidiary of China Electronics Technology. China Putian will no longer perform the contributor’s duties on behalf of SASAC. Upon completion of the Reorganisation, the percentage of shareholding of China Potevio in the Company will not change, and the de facto controller of the Company will be changed from China Putian to China Electronics Technology.

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 minimize the impacts of risks on the Group’s operating performance and maximize the interests of the shareholders and other equity investors. Based on such objectives, the Group’s primary 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 in a timely and reliable manner and adhere to the limits.

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1、 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。

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準。

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；與高校對接，探索校企合作方式，利用校方資源，通過項目合作，建立產品研發以及人才引進和培養新模式；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。

1. Foreign exchange rate risk

The Group's foreign exchange rate risk refers to the risk arising from the increase in the foreign exchange rate of USD, which will lead to an increase in import costs and thus an increase in foreign exchange loss. The Group will closely monitor the trend of the USD exchange rate, and if necessary, adopt foreign exchange forward measures to lock in the costs of foreign exchange payments.

2. Foreign currency risk

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

3. Market risk

The market risk refers to the risk arising from the decline in market demand for the Group's products, a result of the advancement of the communication industry and the science and technology and the diluted market shares acquired by substitute products. The Group has been constantly and actively focusing on the development of the communication technology and energy transmission technology, and timely reports back to the technology system about the information on changes in the development of new technologies, which will be handled by the technology system as the development trend for product technology analysis; in connection with colleges and universities, the Group has explored ways of cooperation with various schools, making use of school resources via project cooperation to establish new models for product research and development as well as talent introduction and cultivation; meanwhile, the Group has strengthened its market forecasting capability to improve the respective management and maintenance for different levels of customers, comprising of key customers, major customers, general customers, and new customers to develop new markets.

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4、 供應鏈風險

本集團面臨的供應鏈風險指受國際形勢及新冠疫情影響，可能導致關鍵原料價格波動影響成本，也可能對重點產品銷售和交貨產生風險，總體上影響公司產業生產銷售。本集團將及時調整採購策略，做好採購計劃，按訂單合同對原材料進行鎖價處理，繼續加強防疫管理，保障生產安全。

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、薪酬水準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，利用資訊系統，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

於二零二一年六月三十日，本集團員工人數為592人（於二零二零年十二月三十一日：625人）。截至二零二一年六月三十日止六個月，員工酬金為人民幣23,350,874.49元（二零二零年同期：人民幣19,649,583.44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。

4. Supply chain risk

The Group's supply chain risk refers to the risk arising from the changes in costs as well as the sales and delivery of key products that may be affected by the price fluctuation of key raw materials due to the impact of the international situation and the COVID-19 pandemic, affecting the Company's industrial production and sales in general. The Group will adjust its procurement strategy in a timely manner by adopting a procurement plan to lock in prices of raw materials in accordance with orders and contracts and continue to strengthen the epidemic prevention and control to ensure the safety of production.

5. Human resources risk

The Group's human resources risk mainly comprises the risk of redundant employees, the risk of low salaries and the risk of unstable workforce. 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 also maintains a training scheme for its reserved talents and sets up a reserved talent pool through the information system to provide a basis for the promotion of employees and selection of talents.

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2021, the Group had 592 (as at 31 December 2020: 625) employees. For the six months ended 30 June 2021, the remuneration for employees was RMB23,350,874.49 (the corresponding period of 2020: RMB19,649,583.44).

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

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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%。

2. 主要股東持股情況

於二零二一年六月三十日，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%。於二零二一年六月三十日，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157,512,999股，佔已發行股本的39.38%。

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。

SHAREHOLDINGS 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.

2. Shareholdings of substantial shareholders

As at 30 June 2021, the largest shareholder of the Company was China Potevio Company Limited (中國普天信息產業股份有限公司) which held 240,000,000 state-owned legal person shares, representing 60% of the issued share capital of the Company. As at 30 June 2021, HKSCC Nominees Limited ("HKSCC", holding shares of the Company on behalf of various clients) held 157,512,999 H Shares, representing 39.38% 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 and 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 interests in 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.

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據中央結算公司申明，於二零二一年六月三十日，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：

As indicated by HKSCC, as at 30 June 2021, the Central Clearing and Settlement System (“**CCASS**”) participants holding 5% or more of the H Shares of the Company are shown as follows:

		於二零二一年 六月三十日末 持股數 Number of Shares held as at 30 June 2021	持H股百分比 Percentage of H Shares	佔已發行 總股本百分比 Percentage of total issued share capital
中央結算系統參與者	CCASS participants			
香港上海滙豐銀行有限公司	The Hongkong and Shanghai Banking Corporation Limited	20,249,000	12.65%	5.06%
中銀國際證券有限公司	BOCI Securities Limited	12,033,000	7.52%	3.01%
國泰君安證券(香港) 有限公司	Guotai Junan Securities (Hong Kong) Limited	8,990,000	5.61%	2.25%
中國銀行(香港)有限公司	Bank of China (Hong Kong) Limited	8,306,000	5.19%	2.08%

除上述披露者外，於二零二一年六月三十日，本公司並未獲悉有任何其他按證券及期貨條例需予以披露的股權權益及本公司董事會亦無知悉任何人士直接或間接持有本公司5%或以上的H股之權益。

Save as disclosed above, as at 30 June 2021, the Company was not aware of any other equity interests which are required to be disclosed pursuant to the SFO. The Board of the Company was not aware of any person holding, directly or indirectly, 5% or more of the interests in the H Shares of the Company.

3. 董事、監事持股情況

於二零二一年六月三十日，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。

3. Shareholdings of Directors and Supervisors

As at 30 June 2021, none of the Directors, Supervisors or the chief executive of the Company had any interests and short positions in the shares, underlying shares and 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.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

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

董事會建議截至二零二一年六月三十日止六個月不派發中期股息(截至二零二零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**」)委員為傅文捷女士(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。

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至二零二一年六月三十日止六個月的未經審核中期綜合財務報表及中期業績。審核委員會認為截至二零二一年六月三十日止六個月之中期綜合財務報表及中期業績符合適用的會計準則及法律規定，並已作出適當的披露。

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 entitlements

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

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2021 (no interim dividend was paid for the six months ended 30 June 2020).

AUDIT COMMITTEE

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

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2021. The Audit Committee considers that the interim consolidated financial statements and interim results for the six months ended 30 June 2021 have complied with the requirements of applicable accounting standards and laws and adequate disclosures have been made.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

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，於二零二一年一月一日至二零二一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

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。

本公司二零二一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。

CORPORATE GOVERNANCE CODE

The Company believes that the value and importance of good corporate governance will help enhance its corporate performance and accountability. The Company regularly reviews its corporate governance to ensure its continuous compliance with the Corporate Governance Code.

The Board considers that the Company has complied with the code provisions set out in the Corporate Governance Code during the period from 1 January 2021 to 30 June 2021 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

The 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 2021 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

CONSOLIDATED BALANCE SHEETS

2021年6月30日 As at June 30, 2021

會合01表

編製單位：成都普天電纜股份有限公司

Prepare by: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

單位：人民幣元

Unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動資產：	Current assets:			
貨幣資金	Cash and bank balances	1	421,505,743.59	424,800,107.42
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	33,170,856.71	37,152,364.95
應收賬款	Account receivables	3	59,810,344.80	59,894,569.81
應收款項融資	Receivables financing	4	67,697,432.78	42,524,298.26
預付款項	Advances paid	5	20,485,379.51	24,428,049.75
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	10,329,970.85	11,190,594.20
買入返售金融資產	Financial assets under reverse repo			
存貨	Inventories	7	67,923,161.62	61,420,721.02
合同資產	Contract assets			
持有待售資產	Assets classified as held for sale	8	59,083,708.14	59,083,708.14
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	9	9,170,250.03	10,991,490.98
流動資產合計	Total current assets		749,176,848.03	731,485,904.53

合併資產負債表(續)

CONSOLIDATED BALANCE SHEETS (CONTINUED)

2021年6月30日 As at June 30, 2021

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
非流動資產：	Non-current assets:			
發放貸款和墊款	Loans and advances paid			
債權投資	Debt investments	10		
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	11	48,598,413.09	52,515,656.12
其他權益工具投資	Other equity instrument investments	12	4,105,002.00	4,261,335.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property	13	65,358,707.07	74,185,437.86
固定資產	Fixed assets	14	149,883,705.72	152,148,313.22
在建工程	Construction in progress	15	1,584,041.55	1,621,829.16
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	16	41,700,609.00	42,352,983.54
開發支出	Development expenditures			
商譽	Goodwill			
長期待攤費用	Long-term prepayments	17	1,266,525.74	1,418,508.80
遞延所得稅資產	Deferred tax assets	18		
其他非流動資產	Other non-current assets			
非流動資產合計	Total non-current assets		312,497,004.17	328,504,063.70
資產總計	Total assets		1,061,673,852.20	1,059,989,968.23

合併資產負債表(續)

CONSOLIDATED BALANCE SHEETS (CONTINUED)

2021年6月30日 As at June 30, 2021

負債和所有者權益 (或股東權益)	Liabilities and equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動負債：	Current liabilities:			
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	19	32,103,926.40	24,543,558.75
預收款項	Advances received	20	533,304.63	236,733.80
合同負債	Contract liabilities	21	3,572,946.79	2,895,447.37
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	22	18,636,531.09	22,178,836.03
應交稅費	Taxes and rates payable	23	1,754,391.02	1,605,093.85
其他應付款	Other payables	24	61,131,535.26	44,342,511.11
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 1 year			
其他流動負債	Other current liabilities			
流動負債合計	Total current liabilities		117,732,635.19	95,802,180.91

合併資產負債表(續)

CONSOLIDATED BALANCE SHEETS (CONTINUED)

2021年6月30日 As at June 30, 2021

負債和所有者權益 (或股東權益)	Liabilities and equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
非流動負債：	Non-current liabilities:			
保險合同準備金	Insurance policy reserve			
長期借款	Long-term borrowings	25	5,685,044.18	6,176,328.82
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	26	52,232,231.86	54,068,997.52
遞延所得稅負債	Deferred tax liabilities	18	848,452.42	532,521.40
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		58,765,728.46	60,777,847.74
負債合計	Total liabilities		176,498,363.65	156,580,028.65
所有者權益(或股東權益)：	Equity:			
實收資本(或股本)	Share capital/Paid-in capital	27	400,000,000.00	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	28	638,760,122.08	638,760,122.08
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income	29	2,545,357.27	3,017,621.29
專項儲備	Special reserve			
盈餘公積	Surplus reserve	30	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve			
未分配利潤	Undistributed profit	31	-249,274,716.91	-236,378,761.97
歸屬於母公司所有者權益合計	Total equity attributable to the parent company		800,757,686.05	814,125,905.01
少數股東權益	Non-controlling interest		84,417,802.50	89,284,034.57
所有者權益合計	Total equity		885,175,488.55	903,409,939.58
負債和所有者權益總計	Total liabilities & equity		1,061,673,852.20	1,059,989,968.23

母公司資產負債表

PARENT COMPANY BALANCE SHEETS

2021年6月30日 As at June 30, 2021

會企01表

編製單位：成都普天電纜股份有限公司

Prepare by: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

單位：人民幣元

Unit: RMB Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動資產：	Current assets:			
貨幣資金	Cash and bank balances		317,824,573.04	343,132,678.62
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		1,094,500.00	398,000.00
應收賬款	Account receivables	1	35,082,579.27	36,348,173.52
應收款項融資	Receivables financing		67,097,432.78	39,587,038.16
預付款項	Advances paid		19,717,469.89	24,266,381.71
其他應收款	Other receivables	2	36,045,598.52	35,769,665.05
存貨	Inventories		29,108,880.23	6,182,818.46
合同資產	Contract assets			
持有待售資產	Assets classified as held for sale		57,311,071.43	57,311,071.43
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		5,987,983.73	5,003,731.36
流動資產合計	Total current assets		569,270,088.89	547,999,558.31
非流動資產：	Non-current assets:			
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	224,821,273.54	228,738,516.57
其他權益工具投資	Other equity instrument investments		4,105,002.00	4,261,335.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property		48,289,495.98	56,654,782.16
固定資產	Fixed assets		56,876,722.01	53,927,471.68
在建工程	Construction in progress		1,345,412.07	1,383,199.68
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		28,692,248.02	29,179,122.58
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			
非流動資產合計	Total non-current assets		364,130,153.62	374,144,427.67
資產總計	Total assets		933,400,242.51	922,143,985.98

母公司資產負債表(續)

PARENT COMPANY BALANCE SHEETS (CONTINUED)

2021年6月30日 As at June 30, 2021

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
流動負債：	Current liabilities:			
短期借款	Short-term borrowings			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		22,388,636.96	20,515,608.27
預收款項	Advances received		416,356.19	119,324.68
合同負債	Contract liabilities		2,491,125.28	2,282,079.05
應付職工薪酬	Employee benefits payable		11,971,316.30	13,917,328.53
應交稅費	Taxes and rates payable		1,509,500.89	1,558,261.11
其他應付款	Other payables		64,913,243.95	48,473,287.49
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 1 year			
其他流動負債	Other current liabilities			
流動負債合計	Total current liabilities		103,690,179.57	86,865,889.13
非流動負債：	Non-current liabilities:			
長期借款	Long-term borrowings		5,685,044.18	6,176,328.82
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		848,452.42	532,521.40
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		6,533,496.60	6,708,850.22
負債合計	Total liabilities		110,223,676.17	93,574,739.35

母公司資產負債表(續)

PARENT COMPANY BALANCE SHEETS (CONTINUED)

2021年6月30日 As at June 30, 2021

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
所有者權益(或股東權益)：	Equity:			
實收資本(或股本)	Share capital/Paid-in capital		400,000,000.00	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		648,262,469.64	648,262,469.64
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income		2,545,357.27	3,017,621.29
專項儲備	Special reserve			
盈餘公積	Surplus reserve		8,726,923.61	8,726,923.61
未分配利潤	Undistributed profit		-236,358,184.18	-231,437,767.91
所有者權益合計	Total equity		823,176,566.34	828,569,246.63
負債和所有者權益總計	Total liabilities & equity		933,400,242.51	922,143,985.98

合併利潤表

CONSOLIDATED INCOME STATEMENT

2021年度1-6月 For January to June of year 2021

會合02表

編製單位：成都普天電纜股份有限公司

Prepare 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	I. Total operating revenue		200,135,505.89	209,496,937.20
其中：營業收入	Including: Operating revenue	1	200,135,505.89	209,496,937.20
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	II. Total operating cost		217,043,583.53	228,308,367.93
其中：營業成本	Including: Operating cost	1	190,202,690.47	200,076,938.62
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			
税金及附加	Taxes and surcharges	2	1,036,245.24	3,108,313.68
銷售費用	Selling expenses	3	4,039,075.13	3,496,367.55
管理費用	Administrative expenses	4	20,137,285.38	18,297,986.90
研發費用	R&D expenses	5	5,439,966.60	5,368,393.82
財務費用	Financial expense	6	-3,811,679.29	-2,039,632.64
其中：利息費用	Including: Interest expenses		44,857.78	48,230.90
利息收入	Interest income		3,608,937.76	2,655,745.43

合併利潤表(續)

CONSOLIDATED INCOME STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

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	7	6,193,102.62	2,070,027.53
投資收益(損失以「-」號填列)	Investment income (or less: losses)	8	-3,917,243.03	-6,522,637.84
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures		-3,917,243.03	-6,522,637.84
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			
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)	Credit impairment loss	9	-2,886,966.05	-371,919.75
資產減值損失(損失以「-」號填列)	Assets impairment loss	10	-281,437.28	-1,880,650.92
資產處置收益(損失以「-」號填列)	Gains on asset disposal (or less: losses)	11		83,589.57
三、營業利潤(虧損以「-」號填列)	III. Operating profit (or less: losses)		-17,800,621.38	-25,433,022.14
加：營業外收入	Add: Non-operating revenue	12	50,434.37	4,886,460.20
減：營業外支出	Less: Non-operating expenditures	13	12,000.00	88,645.93
四、利潤總額(虧損總額以「-」號填列)	IV. Profit before tax (or less: total loss)		-17,762,187.01	-20,635,207.87
減：所得稅費用	Less: Income tax			

合併利潤表(續)

CONSOLIDATED INCOME STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
五、淨利潤(淨虧損以「-」號填列)	V. Net profit (or less: net loss)			
(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)		-17,762,187.01	-20,635,207.87
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)		-17,762,187.01	-20,635,207.87
(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)		-12,895,954.94	-15,779,850.77
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)		-4,866,232.07	-4,855,357.10
六、其他綜合收益的稅後淨額	VI. Other comprehensive income after tax	14	-472,264.02	-933,446.37
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		-472,264.02	-933,446.37
(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		-472,264.02	-933,446.37
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		-472,264.02	-933,446.37
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(續)

CONSOLIDATED INCOME STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

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			
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			
七、綜合收益總額	VII. Total comprehensive income		-18,234,451.03	-21,568,654.24
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		-13,368,218.96	-16,713,297.14
歸屬於少數股東的綜合收益總額	Items attributable to non-controlling shareholders		-4,866,232.07	-4,855,357.10
八、每股收益：	VIII. Earnings per share (EPS):			
(一) 基本每股收益	(I) Basic EPS (yuan per share)		-0.03	-0.04
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)		-0.03	-0.04

母公司利潤表

PARENT COMPANY INCOME STATEMENT

2021年度1-6月 For January to June of year 2021

會企02表

編製單位：成都普天電纜股份有限公司

Prepare 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. Total operating revenue	1	128,165,270.02	139,953,957.17
減：營業成本	Less: Total operating cost	1	119,513,511.43	130,891,916.85
税金及附加	Taxes and surcharges		102,101.33	2,218,522.42
銷售費用	Selling expenses		517,723.50	762,807.21
管理費用	Administrative expenses		14,509,541.42	13,693,349.61
研發費用	R&D expenses	2	1,679,565.48	1,368,160.97
財務費用	Financial expense		-3,515,439.19	-1,610,385.29
其中：利息費用	Including: Interest expenses		44,857.78	48,230.90
利息收入	Interest income		3,311,424.10	1,787,663.47
加：其他收益	Add: Other income		4,326,165.09	170,395.52
投資收益(損失以 [-]號填列)	Investment income (or less: losses)	3	-3,917,243.03	-6,522,637.84
其中：對聯營企業 和合營企 業的投資 收益	Including: Investment income from associates and joint ventures		-3,917,243.03	-6,522,637.84
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		-726,038.75	1,695,343.53
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)			

母公司利潤表(續)

PARENT COMPANY INCOME STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

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)	II. Operating profit (or less: losses)			
加：營業外收入	Add: Non-operating revenue		-4,958,850.64	-12,027,313.39
減：營業外支出	Less: Non-operating expenditures		50,434.37	4,850,000.00
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (or less: total loss)		12,000.00	88,509.75
減：所得稅費用	Less: Income tax		-4,920,416.27	-7,265,823.14
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (or less: net loss)			
(一)持續經營淨利潤(淨虧損以「-」號填列)	(I) Net profit from continuing operations (or less: net loss)		-4,920,416.27	-7,265,823.14
(二)終止經營淨利潤(淨虧損以「-」號填列)	(II) Net profit from discontinued operations (or less: net loss)		-4,920,416.27	-7,265,823.14
五、其他綜合收益的稅後淨額	V. Other comprehensive income after tax			
(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		-472,264.02	-933,446.37
1.重新計量設定受益計劃變動額	1. Changes in remeasurement on the net defined benefit plan		-472,264.02	-933,446.37
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			
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			

母公司利潤表(續)

PARENT COMPANY INCOME STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

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			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 其他	7. Others			
六、綜合收益總額	VI. Total comprehensive income		-5,392,680.29	-8,199,269.51
七、每股收益：	VII. Earnings per share (EPS):			
(一) 基本每股收益	(I) Basic EPS (yuan per share)			
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)			

合併現金流量表

CONSOLIDATED CASH FLOW STATEMENT

2021年度1-6月 For January to June of year 2021

會合03表

編製單位：成都普天電纜股份有限公司

Prepare 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、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		146,000,510.24	96,712,235.14
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			
收到的稅費返還	Receipts of tax refund			324,527.72
收到其他與經營活動有關的現金	Other cash receipts related to operating activities	1	24,307,251.75	46,988,020.64
經營活動現金流入小計	Subtotal of cash inflows from operating activities		170,307,761.99	144,024,783.50

合併現金流量表(續)

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

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		144,721,007.87	132,100,811.31
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		26,940,547.42	24,619,329.70
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		1,536,397.96	3,564,202.87
支付的其他各項稅費	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	16,509,743.59	28,411,265.15
經營活動現金流出小計	Subtotal of cash outflows from operating activities		189,707,696.84	188,695,609.03
經營活動產生的現金流量淨額	Net cash flows from operating activities		-19,399,934.85	-44,670,825.53

合併現金流量表(續)

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、投資活動產生的現金流量：	II. Cash flows from investing activities:			
收回投資收到的現金	Cash receipts from withdrawal of investments		16,000,000.00	
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		556,733.44	529,000.00
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		16,556,733.44	529,000.00
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		345,295.98	2,093,984.84
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		345,295.98	2,093,984.84
投資活動產生的現金流量淨額	Net cash flows from investing activities		16,211,437.46	-1,564,984.84

合併現金流量表(續)

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash receipts from 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		231,534.39	230,231.56
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		44,857.78	48,230.90
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			
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		276,392.17	278,462.46
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-276,392.17	-278,462.46
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-3,464,889.56	-46,514,272.83
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		408,342,218.89	398,432,726.66
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		404,877,329.33	351,918,453.83

母公司現金流量表

PARENT COMPANY FLOW STATEMENT

2021年度1-6月 For January to June of year 2021

會企03表

編製單位：成都普天電纜股份有限公司

Prepare 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、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		63,597,094.79	25,282,182.56
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		25,685,746.63	20,654,853.33
經營活動現金流入小計	Subtotal of cash inflows from operating activities		89,282,841.42	45,937,035.89
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		105,916,237.29	35,377,144.04
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		14,266,659.27	12,631,150.69
支付的各项稅費	Cash payments for taxes and rates		195,902.40	2,448,345.76
支付其他與經營活動有關的現金	Other cash payments related to operating activities		10,329,989.31	9,788,452.81
經營活動現金流出小計	Subtotal of cash outflows from operating activities		130,708,788.27	60,245,093.30
經營活動產生的現金流量淨額	Net cash flows from operating activities		-41,425,946.85	-14,308,057.41

母公司現金流量表(續)

PARENT COMPANY FLOW STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、投資活動產生的現金流量：	II. Cash flows from investing activities:			
收回投資收到的現金	Cash receipts from withdrawal of investments		16,000,000.00	
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		556,733.44	67,000.00
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		16,556,733.44	67,000.00
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		162,500.00	419,322.55
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		162,500.00	419,322.55
投資活動產生的現金流量淨額	Net cash flows from investing activities		16,394,233.44	-352,322.55

母公司現金流量表(續)

PARENT COMPANY FLOW STATEMENT (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash receipts from 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		231,534.39	230,231.56
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		44,857.78	48,230.90
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		276,392.17	278,462.46
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-276,392.17	-278,462.46
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-25,308,105.58	-14,938,842.42
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		343,132,678.62	323,030,109.04
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		317,824,573.04	308,091,266.62

會合04表

編製單位：成都普天電纜股份有限公司

Prepare by: CHENGDU PUTIAN TELECOMMUNICATIONS CABLE COMPANY LIMITED

單位：人民幣元

Unit: RMB Yuan

項目	本報載											
	歸屬於母公司所有者權益					Current period cumulative						
	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 次級債 Perpetual bonds	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
I. Balance at the end of prior year	400,000,000.00			638,760,122.08		3,017,621.29		8,726,923.61		-236,378,761.97	89,284,034.57	903,409,939.58
加：會計政策變更 前期差錯更正 同一控制下企業合併 其他												
II. Balance at the beginning of current year	400,000,000.00			638,760,122.08		3,017,621.29		8,726,923.61		-236,378,761.97	89,284,034.57	903,409,939.58
III. Current period increase (or less: decrease)						-477,264.02				-12,895,954.94	-4,866,232.07	-18,234,451.03
(一) 綜合收益總額						-477,264.02				-12,895,954.94	-4,866,232.07	-18,234,451.03
(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. 對所有者分配股利												
4. 其他												
(四) 所有者權益內部結轉												
1. 資本公積轉入資本(或股本)												
2. 盈餘公積轉入資本(或股本)												
3. 盈餘公積轉入其他綜合收益												
4. 設定受益計劃變動結轉留存收益												
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												
IV. Balance at the end of current period	400,000,000.00			638,760,122.08		2,540,357.27		8,726,923.61		-249,274,716.91	84,417,802.50	885,175,488.55

合併所有者權益變動表(續)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	上年同期數 Preceding period comparative											
	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 永備債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	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
I. Balance at the end of prior year	400,000,000.00				638,760,122.08		3,626,311.39		8,726,923.61	-193,187,054.70	107,152,487.29	965,078,789.67
加：會計政策變更 前期更正 同一控制下企業合併 其他												
II. Balance at the beginning of current year	400,000,000.00				638,760,122.08		3,626,311.39		8,726,923.61	-193,187,054.70	107,152,487.29	965,078,789.67
III. Current period increase (or less: decrease)							-933,446.37			-15,779,850.77	-4,855,357.10	-21,568,654.24
(一) 綜合收益總額							-933,446.37			-15,779,850.77	-4,855,357.10	-21,568,654.24
(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) 所有者權益內部結構												
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. 盈餘公積轉增儲備												
4. 提取受監管資產結轉留存收益												
5. 其他綜合收益結轉留存收益												
6. 其他												
(五) 專項儲備												
1. 本股提取												
2. 本股使用												
(六) 其他												
IV. Balance at the end of current period	400,000,000.00				638,760,122.08		2,692,865.02		8,726,923.61	-208,966,905.47	102,297,130.19	943,510,135.43

單位：人民幣元
Unit: RMB Yuan

母公司所有者權益變動表 PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2021年度1-6月 For January to June of year 2021

項目	本報數 Current period cumulative							
	實收資本 (股款)	優先股 Preferred shares	其他權益工具 Other equity instruments	歸屬於母公司所有者權益 Equity attributed to parent company	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	未分配利潤 Undistributed profit	所有者權益合計 Total equity
Item	Share capital/ Paid-in capital	Preferred shares	Perpetual bonds Others	Capital reserve Others	Less: treasury shares	Surplus reserve	Undistributed profit	Total equity
I. Balance at the end of prior year	400,000,000.00			648,262,469.64	3,017,621.29	8,726,923.61	-231,437,767.91	828,569,246.63
Add: cumulative changes of accounting policies								
Error correction of prior period								
Others								
II. Balance at the beginning of current year	400,000,000.00			648,262,469.64	3,017,621.29	8,726,923.61	-231,437,767.91	828,569,246.63
III. Current period increase (or less: decrease)					-472,264.02		-4,920,416.27	-5,392,680.29
(一) 綜合收益總額					-472,264.02		-4,920,416.27	-5,392,680.29
(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. 設定備抵資產轉增留存收益								
5. 其他綜合收益轉留存收益								
6. 其他								
(五) 專項儲備								
1. 本期提取								
2. 本期使用								
(六) 其他								
IV. Balance at the end of current period	400,000,000.00			648,262,469.64	2,545,357.27	8,726,923.61	-236,358,184.18	823,176,566.34

母公司所有者權益變動表(續)

PARENT COMPANY STATEMENT OF CHANGES IN EQUITY (CONTINUED)

2021年度1-6月 For January to June of year 2021

項目	上年同數							Total equity
	Preceding period comparative							
Items	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	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	
	Share capital/ Paid-in capital	Preferred shares	Perpetual bonds	Capital reserve	Special reserve	Surplus reserve	Undistributed profit	Total equity
一、上年年末餘額	400,000,000.00			688,262,469.64		8,726,923.61	-213,555,297.72	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			688,262,469.64		8,726,923.61	-213,555,297.72	847,060,406.92
三、本報增減變動金額(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.所有者投入普通股								
2.其他權益工具持有者投入資本								
3.跟隨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.級次受影響變動應結轉留存收益								
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、本報期末餘額	400,000,000.00			688,262,469.64		8,726,923.61	-220,821,120.86	838,861,137.41

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(以下簡稱普天股份)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、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；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。

I. COMPANY PROFILE

Chengdu PUTIAN Telecommunications Cable Company Limited (the "Company") was incorporated and registered with the Chengdu Administration Bureau of Industry and Commerce on 1 October 1994 after its restructuring from Chengdu Cable Plant of the Posts and Telecommunications Ministry of China (now known as "China PUTIAN Corporation"), as independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province, and holds the Business (License numbered 9151010020193968XY). The registered capital of the Company is RMB400,000,000. There are a total of 400,000,000.00 shares in issue with the nominal value of RMB1 each of which: 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 in Hong Kong amounts to RMB160,000,000, representing 40% of the total shares. The shares have been listed on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 13 December 1994.

The Company's business is in the sector of the manufacturing industry. Main business activities: 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, consulting 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.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

一、 公司基本情況(續)

本財務報表業經公司2021年8月20日九屆十九次董事會批准對外報出。

本公司將成都中菱無線通信電纜有限公司、成都中住光纖有限公司、成都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。

二、 財務報表的編製基礎

(一) 編製基礎

本公司財務報表以持續經營為編製基礎。

(二) 持續經營能力評價

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

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。

(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. COMPANY PROFILE (CONTINUED)

The financial statements were approved and authorized for issue by the 19th meeting of the 9th session of the Board of Directors dated 20 August 2021.

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 IV of notes to financial statements for details.

II. PREPARATION BASIS OF THE FINANCIAL STATEMENTS

(I) Preparation basis

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

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES

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, amortization of intangible assets, and revenue recognition, etc. based on the Company's actual production and operation features.

(I) Statement of compliance

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

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二) 會計期間

會計年度自公歷1月1日起至12月31日止。

(三) 營業週期

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。

(四) 記賬本位幣

採用人民幣為記賬本位幣。

(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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(II) Accounting period

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

(III) Operating cycle

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

(IV) Functional currency

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

(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

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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 CHANGES IN ACCOUNTING POLICIES (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

1. The parent company brings all its controlled subsidiaries into the 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)

(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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(VIII) Foreign currency translation

1. Translation of transactions denominated in foreign currency

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 the RMB amounts 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

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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 "CASBE 14 – Revenues".

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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

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。

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

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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

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, amortized using effective interest method or recognized with impairment loss.

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

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

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(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 CHANGES IN ACCOUNTING POLICIES (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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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

- 1) 以公允價值計量且其變動計入當期損益的金融負債

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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

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

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.

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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 CHANGES IN ACCOUNTING POLICIES (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

The Company measures its financial liabilities in accordance with "CASBE 23 – 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 accordance with impairment requirements of financial instruments; b. the amount initially recognized less the amount of accumulated amortization recognized in accordance with "CASBE 14 – Revenues".

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)

4) 以攤餘成本計量的金融負債

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。

(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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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)

4) Financial liabilities at amortized cost

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 amortized using effective interest method.

(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 "CASBE 23 – Transfer of Financial Assets".

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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(續)

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)。

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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 (Continued)*

2) Only when the underlying present obligations of a financial liability are relieved totally or partly may the financial liability be derecognized accordingly.

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.

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 CHANGES IN ACCOUNTING POLICIES (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 carrying 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).

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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

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(IX) Financial instruments (Continued)

4. Fair value determination method of financial assets and liabilities

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

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

三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(九) 金融工具(續)

(IX) Financial instruments (Continued)

5. 金融工具減值

5. Impairment of financial instruments

(1) 金融工具減值計量和會計處理

(1) Measurement and accounting treatment

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。

The Company, on the basis of expected credit loss, recognizes loss allowances of financial assets at amortized cost, debt instrument investments, contract assets or leases 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.

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. Among which, purchased or originated credit-impaired financial assets are discounted at the credit-adjusted effective interest rate.

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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。

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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(IX) Financial instruments (Continued)

5. Impairment of financial instruments (Continued)

(1) Measurement and accounting treatment (Continued)

At 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.

For accounts receivable and contract assets that do not contain a significant financing component or financing components in contracts with associated period less than one year that are not considered by the Company, which result from transactions as regulated in "CASBE 14 – 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 "CASBE 14 – 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)

(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)

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。

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(IX) Financial instruments (Continued)

5. Impairment of financial instruments (Continued)

(1) Measurement and accounting treatment (Continued)

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.

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 CHANGES IN ACCOUNTING POLICIES (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 relatively low credit risk at 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 reduces 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.

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三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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 non-related party receivables of deposit, reserve and assurance	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		Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.
其他應收款—其他往來組合	Other receivables – Other Portfolio		

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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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(IX) Financial instruments (Continued)

5. Impairment of financial instruments (Continued)

- (3) Accounts receivable with 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
應收銀行承兌匯票	Bank acceptance receivable	票據類型 Type of notes	<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, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.</p>
應收商業承兌匯票	Trade acceptance receivable		

NOTES TO FINANCIAL STATEMENTS

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三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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)

(3) Accounts receivable with expected credit losses measured on a collective basis (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	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, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate

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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)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(IX) Financial instruments (Continued)

5. Impairment of financial instruments (Continued)

- (3) Accounts receivable with expected credit losses measured on a collective basis (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
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應收賬款—非關聯方組合

Accounts receivable – Portfolio grouped with non-related party receivables

賬齡
Ages

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

Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company prepares the comparison table of ages and lifetime expected credit loss rate of accounts receivable, so as to calculate expected credit loss.

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三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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)

(3) Accounts receivable with expected credit losses measured on a collective basis (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
其他應收款—租賃應收款組合	Other receivables – Portfolio grouped with leasing 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, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.

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三、重要會計政策及會計估計(續)

(九) 金融工具(續)

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。

(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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(IX) Financial instruments (Continued)

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.

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.

(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 supplies etc. to be consumed in the production process or in the rendering of services.

2. Accounting method for dispatching inventories:

Inventories include raw materials, semi-finished products, inished 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.

三、重要會計政策及會計估計(續)

(十) 存貨(續)

3. 存貨可變現淨值的確定依據

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

4. 存貨的盤存制度

存貨的盤存制度為永續盤存制。

5. 低值易耗品和包裝物的攤銷方法

(1) 低值易耗品

按照一次轉銷法進行攤銷。

(2) 包裝物

按照一次轉銷法進行攤銷。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(X) Inventories (Continued)

3. Basis for determining net realizable value

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

4. Inventory system

Perpetual inventory method.

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.

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三、重要會計政策及會計估計(續)

(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：

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。

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(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 those costs are expected to be recovered. 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 if all the following criteria are satisfied:

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.

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.

三、重要會計政策及會計估計(續)

(十一) 合同成本(續)

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。

(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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XI) Contract costs (Continued)

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 the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates less 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 carrying amount of the asset after the reversal shall not exceed the amount that would have been determined on the reversal date if no provision for impairment had been made previously.

(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).

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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)

1. 持有待售的非流動資產或處置組的分類(續)

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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

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

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

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.

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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 CHANGES IN ACCOUNTING POLICIES (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 subsequent measurement

For initial measurement and subsequent measurement 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.

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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 CHANGES IN ACCOUNTING POLICIES (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 subsequent measurement (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 reversed.

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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)

(2) 資產減值損失轉回的會計處理(續)

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

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

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

(2) Reversal of assets impairment loss (Continued)

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

For 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 asset (excluding goodwill) in the disposal group.

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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)

(3) 不再繼續劃分為持有待售類別以及終止確認的會計處理

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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.

三、重要會計政策及會計估計(續)

(十三) 長期股權投資

1. 共同控制、重大影響的判斷

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。

2. 投資成本的確定

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XIII) Long-term equity investments

1. Judgment of joint control and significant influence

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

2. Determination of investment cost

- (1) For business combination under common control, if the consideration of the combining party is that it makes payment in cash, transfers non-cash assets, assumes its liabilities or issues equity securities, on the date of combination, it regards the share of the carrying amount of the equity of the combined party included in 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 amount 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.

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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)

(1) (續)

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XIII) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

(1) (Continued)

When long-term equity investments are obtained through business combination under common control achieved in stages, the Company determines whether it is a "bundled transaction". If it is a "bundled transaction", stages as a whole are considered as one transaction in accounting treatment. If it is not a "bundled transaction", on the date of combination, 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 initial investment cost of long-term equity investments at the acquisition date 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.

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 CHANGES IN ACCOUNTING POLICIES (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.

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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) (續)

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XIII) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

(2) (Continued)

- 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 amount of the acquirer’s previously held equity interest in the acquiree is remeasured at the acquisition-date fair value, and the difference between the fair value and the carrying amount is recognized in investment income; when the acquirer’s previously held equity interest in the acquiree involves other comprehensive income under equity method, the related other comprehensive income is reclassified as income for the acquisition period, excluding other comprehensive income arising from changes in net liabilities or assets from remeasurement of defined benefit plan of the acquiree.

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

2. 投資成本的確定(續)

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

3. 後續計量及損益確認方法

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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 "CASBE 12 – Debt Restructuring"; and that obtained through non-cash assets exchange is determined according to "CASBE 7 – Non-cash Assets Exchange".

3. Subsequent measurement and recognition method of profit 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.

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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

(1) 個別財務報表

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

(2) 合併財務報表

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XIII) Long-term equity investments (Continued)

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

(1) Stand-alone financial statements

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

(2) Consolidated financial statements

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

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

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

(2) 合併財務報表(續)

1) (續)

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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 remeasured 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.

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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)

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

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

(十四) 投資性房地產

1. 投資性房地產包括已出租的土地使用權、持有並準備增值後轉讓的土地使用權和已出租的建築物。
2. 投資性房地產按照成本進行初始計量，採用成本模式進行後續計量，並採用與固定資產和無形資產相同的方法計提折舊或進行攤銷。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XIII) Long-term equity investments (Continued)

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

(2) Consolidated financial statements (Continued)

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

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

(XIV) Investment property

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

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三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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 of goods or rendering of 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(%) 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

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三、重要會計政策及會計估計(續)

(十六) 在建工程

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

(十七) 借款費用

1. 借款費用資本化的確認原則

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XVI) Construction in progress

1. Construction in progress is recognized if, and only if, it is probable that future economic benefits associated with the item will flow to the Company, and the cost of the item can be measured reliably. Construction in progress is measured at the actual cost incurred to reach its designed usable conditions.
2. Construction in progress is transferred into fixed assets at its actual cost when it reaches the designed usable conditions. When the auditing of the construction in progress was not finished while 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.

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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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XVII) Borrowing costs (Continued)

2. Borrowing costs capitalization period

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

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三、重要會計政策及會計估計(續)

(十七) 借款費用(續)

3. 借款費用資本化率以及資本化金額

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XVII) Borrowing costs (Continued)

3. Capitalization rate and capitalized amount of borrowing costs

For borrowings exclusively for the acquisition and construction or production of assets eligible for capitalization, the to-be-capitalized amount of interests is determined in light of the actual interest expenses incurred (including amortization of premium or discount based on effective interest method) of the special borrowings in the current period less the interest income 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 less the general borrowing by the capitalization rate of the general borrowing used.

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三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (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、軟件及其他等，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 assets include land use right, patent right and non-patented technology etc. The initial measurement of intangible assets is based on its cost.
2. For intangible assets with finite useful lives, their amortization amounts are amortized within their 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	Patent right	10-15
軟件	Franchises	5 - 10
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.

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三、 重要會計政策及會計估計(續)

(十八) 無形資產(續)

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XVIII) Intangible assets (Continued)

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

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

三、重要會計政策及會計估計(續)

(十九) 部分長期資產減值

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

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

(二十) 長期待攤費用

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XIX) Impairment of part of long-term assets

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

When the recoverable amount of such long-term assets is lower than their carrying amount, the difference is recognized as provision for assets impairment through profit or loss.

(XX) Long-term prepayments

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

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三、重要會計政策及會計估計(續)

(二十一) 職工薪酬

1. 職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。
2. **短期薪酬的會計處理方法**
在職工為公司提供服務的會計期間，將實際發生的短期薪酬確認為負債，並計入當期損益或相關資產成本。
3. **離職後福利的會計處理方法**
離職後福利分為設定提存計劃和設定受益計劃。
 - (1) 在職工為公司提供服務的會計期間，根據設定提存計劃計算的應繳存金額確認為負債，並計入當期損益或相關資產成本。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXI) Employee benefits

1. Employee benefits include short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.
2. **Short-term employee benefits**
The Company recognizes, in the accounting period in which an employee provides service, short-term employee benefits actually incurred as liabilities, with a corresponding charge to profit or loss or the cost of a relevant asset.
3. **Post-employment benefits**
The Company classifies post-employment benefit plans as either defined contribution plans or defined benefit plans.
 - (1) The Company recognizes in the accounting period in which an employee provides service the contribution payable to a defined contribution plan as a liability, with a corresponding charge to profit or loss or the cost of a relevant asset.

三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(二十一) 職工薪酬(續)

(XXI) 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：

(2) Accounting treatment by the Company for defined benefit plan usually involves the following steps:

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；

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. Meanwhile, the Company discounts obligations under the defined benefit plan to determine the present value of the defined benefit plan obligations and the current service cost;

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) When a defined benefit plan has assets, the Company recognizes the deficit or surplus by deducting the fair value of defined benefit plan assets from the present value of the defined benefit plan obligation 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)

(二十一) 職工薪酬(續)

3. 離職後福利的會計處理方法(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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXI) Employee benefits (Continued)

3. Post-employment benefits (Continued)

- 3) At the end of the 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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(二十一) 職工薪酬(續)

(XXI) 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 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, while other benefits are accounted for in accordance with the requirements relating to defined benefit plan. The Company recognizes the 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 is 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)

(二十二) 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；(3)公司履約過程中所產出的商品具有不可替代用途，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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXII) 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 economic benefits provided by the Company's performance as the Company performs; (2) the customer can control goods as they are created by the Company's performance; (3) goods created during the Company's performance have irreplaceable uses and the Company has an enforceable right to receive the payments for performance completed to date during the whole contract period.

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. For each performance obligation satisfied at a point in time, the Company shall recognize revenue at the time point that the client obtains control of relevant goods or services. To determine whether the customer has obtained control of goods, the Company shall consider the following indications: (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 to the client, i.e., the customer has physically possessed the goods; (4) the Company has transferred significant risks and rewards of ownership of the goods to the client, i.e., the customer has obtained significant risks and rewards of ownership of the goods; (5) the customer has accepted the goods; (6) other evidence indicating the customer has obtained control over the goods.

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三、重要會計政策及會計估計(續)

(二十二) 收入(續)

2. 收入計量原則

- (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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXII) Revenue (Continued)

2. Revenue measurement principle

- (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 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 confirm the best estimate of variable consideration at expected value or the most likely amount. However, the transaction price that includes 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)

(二十二) 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，商品的控制權已轉移。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，商品的控制權已轉移。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXII) Revenue (Continued)

2. Revenue 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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(二十三) 政府補助

(XXIII) 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 cannot be assessed.

2. 與資產相關的政府補助判斷依據及會計處理方法

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。

2. Government grants related to assets

Government grants related to assets are government grants with which the Company constructs or otherwise acquires 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 they are 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 are 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 period in which the disposal occurred.

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三、重要會計政策及會計估計(續)

(二十三) 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 CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXIII) 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, they are 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, they are recognized as deferred income and included in profit or loss or used to 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 used to offset relevant cost.

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

三、重要會計政策及會計估計(續)

(二十四) 合同資產、合同負債

公司根據履行履約義務與客戶付款之間的關係在資產負債表中列示合同資產或合同負債。公司將同一合同下的合同資產和合同負債相互抵銷後以淨額列示。

公司將擁有的、無條件(即，僅取決於時間流逝)向客戶收取對價的權利作為應收款項列示，將已向客戶轉讓商品而有權收取對價的權利(該權利取決於時間流逝之外的其他因素)作為合同資產列示。

公司將已收或應收客戶對價而應向客戶轉讓商品的義務作為合同負債列示。

(二十五) 遞延所得稅資產、遞延所得稅負債

- 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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXIV) Contract assets, contract liabilities

The Company presents contract assets or contract liabilities in the balance sheet based on the relationship between its performance obligations and customers' payments. Contract assets and contract liabilities under the same contract shall offset each other and be presented on a net basis.

The Company presents an unconditional right to consideration (i.e., only the passage of time is required before the consideration is due) as a receivable, and presents a right to consideration in exchange for goods that it has transferred to a customer (which is conditional on something other than the passage of time) as a contract asset.

The Company presents an obligation to transfer goods to a customer for which the Company has received consideration (or the amount is due) from the customer as a contract liability.

(XXV) Deferred tax assets/Deferred tax liabilities

- 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.

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三、重要會計政策及會計估計(續)

(二十五) 遞延所得稅資產、遞延所得稅負債(續)

2. 確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。
3. 資產負債表日，對遞延所得稅資產的賬面價值進行覆核，如果未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的利益，則減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，轉回減記的金額。
4. 公司當期所得稅和遞延所得稅作為所得稅費用或收益計入當期損益，但不包括下列情況產生的所得稅：(1)企業合併；(2)直接在所有者權益中確認的交易或者事項。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

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

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 income 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 income 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.

三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(二十六) 租賃

(XXVI) Leases

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。

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.

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三、重要會計政策及會計估計(續)

(二十六) 租賃(續)

3. 公司作為承租人的會計處理方法

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。

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。

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。

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVI) Leases (Continued)

3. The Company as lessee

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.

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.

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.

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.

三、重要會計政策及會計估計(續)

(二十六) 租賃(續)

3. 公司作為承租人的會計處理方法

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. 公司作為承租人的租賃變更會計處理

(1) 租賃變更作為一項單獨租賃

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVI) Leases (Continued)

3. The Company as lessee (Continued)

After the commencement date, if there is a change in the following items: (a) actual 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., the Company remeasures the lease liability based on the present value of lease payments after changes.

4. Accounting treatments for lease modifications in which the Company as lessee

(1) A lease modification as a separate lease

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.

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三、重要會計政策及會計估計(續)

(二十六) 租賃(續)

4. 公司作為承租人的租賃變更會計處理(續)

(2) 租賃變更未作為一項單獨租賃

在租賃變更生效日，公司重新確定租賃期，並採用修訂後的折現率對變更後的租賃付款額進行折現，以重新計量租賃負債。在計算變更後租賃付款額的現值時，公司採用剩餘租賃期間的租賃內含利率作為折現率；無法確定剩餘租賃期間的租賃內含利率的，採用租賃變更生效日的公司增量借款利率作為折現率。

就上述租賃負債調整的影響，公司區分以下情形進行會計處理：

- 1) 租賃變更導致租賃範圍縮小或租賃期縮短的，公司調減使用權資產的賬面價值，並將部分終止或完全終止租賃的相關利得或損失計入當期損益。
- 2) 其他租賃變更，公司相應調整使用權資產的賬面價值。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVI) Leases (Continued)

4. Accounting treatments for lease modifications in which the Company as lessee (Continued)

(2) A lease modification not as a separate lease

At the effective date of the lease modification, the Company redetermines the lease term of the modified lease and remeasures the lease liability by discounting the revised lease payment using a revised discount rate. The revised discount rate is determined as the interest rate implicit in the lease for the remainder of the lease term; if the interest rate implicit in the lease cannot be readily determined, the revised discount rate is determined as the Company's incremental borrowing rate at the effective date of the modification.

The Company accounts for the remeasurement of the lease liability by:

- 1) decreasing the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Company recognizes in profit or loss any gain or loss relating to the partial or full termination of the lease.
- 2) making a corresponding adjustment to carrying amount of the right-of-use asset for all other lease modifications.

三、重要會計政策及會計估計(續)

(二十六) 租賃(續)

5. 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。

(1) 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。

(2) 融資租賃

在租賃期開始日，公司按照租賃投資淨額（未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和）確認應收融資租賃款，並終止確認融資租賃資產。在租賃期的各個期間，公司按照租賃內含利率計算並確認利息收入。

公司取得的未納入租賃投資淨額計量的可變租賃付款額在實際發生時計入當期損益。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVI) Leases (Continued)

5. 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.

(1) Operating lease

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

(2) Finance lease

At the commencement date, the Company recognizes the finance lease payment receivable based on the net investment in the lease (sum of the present value of unguaranteed residual value and lease receipts that are not received at the commencement date, discounted by the interest rate implicit in the lease), and derecognizes assets held under the finance lease. The Company calculates and recognizes interest income using the interest rate implicit in the lease over the lease term.

Variable lease payments not included in the measurement of the net investment in the lease are charged as 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)

(二十六) 租賃(續)

6. 公司作為出租人的租賃變更會計處理

(1) 經營租賃

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。

(2) 融資租賃

1) 租賃變更作為一項單獨租賃

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。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVI) Leases (Continued)

6. Accounting treatments for lease modifications in which the Company as lessor

(1) Operating lease

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.

(2) Finance lease

1) A lease modification as a separate lease

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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十六) 租賃(續)

6. 公司作為出租人的租賃變更會計處理(續)

2) 租賃變更未作為一項單獨租賃

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。

(二十七) 分部報告

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

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

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVI) Leases (Continued)

6. Accounting treatments for lease modifications in which the Company as lessor (Continued)

2) A lease modification not as a separate lease

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 regulations in the "CASBE 22 – Financial Instruments: Recognition and Measurement" regarding the modification or renegotiation of contracts.

(XXVII) Segment reporting

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

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

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十八) 重大會計判斷和估計

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

主要估計金額的不確定因素如下：

1. 遞延所得稅資產的確認

如本財務報表附註三(二十五)所述，本公司根據資產、負債的賬面價值與其計稅基礎之間的可抵扣暫時性差異(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，該計稅基礎與其賬面數之間的差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產。確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVIII) Critical accounting judgments and estimates

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

Key sources of estimation uncertainty are:

1. Recognition of deferred tax assets

As stated in section III (XXV) of the notes to financial statements, 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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(二十八) 重大會計判斷和估計(續)

(XXVIII) Critical accounting judgments and estimates (Continued)

2. 金融工具及合同資產減值

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。

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。

2. Impairment of financial instruments and contract assets

As stated in section III (IX) of the notes to financial statements, 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, receivables financing)/contract assets/leases receivable/at fair value through other comprehensive income.

3. Provision for inventory write-down

As stated in section III (X) of the notes to financial statements, at the balance sheet date, inventories are measured at the lower of cost and 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 has agreed price, its 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.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十八) 重大會計判斷和估計(續)

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。

(二十九) 重要會計政策變更

公司自2021年1月26日起執行財政部於2021年度頒佈的《企業會計準則解釋第14號》，該項會計政策變更對公司財務報表無影響。

(III) SIGNIFICANT CHANGES IN ACCOUNTING POLICIES (CONTINUED)

(XXVIII) Critical accounting judgments and estimates (Continued)

4. Impairment of long-term assets

As stated in section III (XXX) of the notes to financial statements, for long-term assets such as long-term equity investments, investment property at cost model, fixed assets, construction in progress, intangible assets with finite useful life, etc., if at the balance sheet date there is indication of impairment, the recoverable amount is to be 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 asset groups or asset group portfolios. When the measurement result indicates that the recoverable amount of such long-term 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.

(XXIX) Significant changes in accounting policies and estimates

The Company has adopted the "Interpretation of China Accounting Standards for Business Enterprises No. 14" issued by the Ministry of Finance in 2020 since January 26, 2021, and changes in accounting policies are applicable to prospective application method.

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 output tax calculated based on the revenue from sales of goods or rendering of services in accordance with the tax law, net of the input tax that is allowed to be deducted in the current period	13%
房產稅 Housing property tax	從價計征的，按房產原值一次減除30%後餘值的1.2%計繳；從租計征的，按租金收入的12%計繳 For housing property levied on the basis of price, housing property tax is levied at the rate of 1.2% of the balance after deducting 30% of the cost; for housing property levied on the basis of rent, housing property tax is levied at the rate of 12% of rent revenue.	1.2%、12%
城市維護建設稅 Urban maintenance and construction tax	實際繳納的流轉稅稅額 Turnover tax actually paid	7%
教育費附加 Education surcharge	實際繳納的流轉稅稅額 Turnover tax actually paid	3%
地方教育附加 Local education surcharge	實際繳納的流轉稅稅額 Turnover tax actually paid	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 land use tax	實際佔用的土地面積 Land area actually occupied	6元/m ² 、8元/m ² 6yuan/m ² ,8yuan/m ²

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

四、 稅項(續)

(一) 主要稅種及稅率(續)

不同稅率的納稅主體企業所得稅稅率說明

IV. TAXES (CONTINUED)

(I) Main taxes and tax rates (Continued)

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	25%
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%

(二) 稅收優惠

本公司子公司成都中住光纖有限公司於2020年9月11日取得高新技術企業證書，有效期3年，證書編號為GR202051001074，2020年至2022年減按15%的稅率繳納企業所得稅。

(II) Tax preferential policies

Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, obtained the high-tech enterprise certificate on September 11, 2020, which is valid for 3 years. During this period, the enterprise income tax will be paid at the reduced tax rate of 15%. The certificate number is GR202051001074.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS

(一) 合併資產負債表項目註釋

(I) Notes to items of the consolidated balance sheet

1. 貨幣資金

1. Cash and bank balances

(1) 明細情況

(1) Details

項目	Items	期末數 Closing balance	上年年末數 December 31, 2020
庫存現金	Cash on hand	6,431.35	5,304.40
銀行存款	Cash in bank	420,863,051.66	424,258,945.67
其他貨幣資金	Other cash and bank balances	636,260.58	535,857.35
合計	Total	421,505,743.59	424,800,107.42

(2) 其他說明

(2) Other remarks

期末，銀行存款中15,992,153.68元為已用於質押的定期存款餘額，其他貨幣資金中636,260.58元系信用證保證金，上述為使用受限的貨幣資金。

At the end of the period, 15,992,153.68 yuan of bank deposit is the balance of fixed deposit that has been used for pledge, and 636,260.58 yuan of other cash and bank balances is the L/C guarantee deposit, which is the restricted monetary funds. The above are restricted cash and bank balances.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

(1) 明細情況

1) 類別明細情況

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	Provision proportion (%)	
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	33,179,495.13	100.00	8,638.42	0.03	33,170,856.71
其中：銀行承兌匯票	Including: Bank acceptance	31,451,811.31	94.79			31,451,811.31
商業承兌匯票	Trade acceptance	1,727,683.82	5.21	8,638.42	0.50	1,719,045.40
合計	Total	33,179,495.13	100.00	8,638.42	0.03	33,170,856.71

2. Notes receivable

(1) Details

1) Details of different categories

(續上表)

(Continued)

種類	Categories	上年年末數				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	Provision proportion (%)	
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	37,158,434.69	100.00	6,069.74	0.02	37,152,364.95
其中：銀行承兌匯票	Including: Bank acceptance	35,944,487.62	96.73			35,944,487.62
商業承兌匯票	Trade acceptance	1,213,947.07	3.27	6,069.74	0.50	1,207,877.33
合計	Total	37,158,434.69	100.00	6,069.74	0.02	37,152,364.95

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

- (1) 明細情況(續)
- 2) 採用組合計提壞賬準備的應收票據

2. Notes receivable (Continued)

- (1) Details (Continued)
- 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	31,451,811.31		
商業承兌匯票組合	Trade acceptance portfolio	1,727,683.82	8,638.42	0.50
小計	Subtotal	33,179,495.13	8,638.42	0.03

(2) 壞賬準備變動情況

(2) Changes in provision for bad debts

項目	Items	期初數	計提	本期增加		本期減少			期末數
				收回	其他	轉回	核銷	其他	
		Opening balance	Accrual	Recovery	Others	Reversal	Written-off	Others	Closing balance
銀行承兌匯票	Bank acceptance								
商業承兌匯票	Trade acceptance	6,069.74	2,568.68						8,638.42
小計	Subtotal	6,069.74	2,568.68						8,638.42

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

2. 應收票據(續)

(3) 本期實際核銷的應收票據情況

本期實際核銷應收票據0元。

(4) 期末公司已背書或貼現且在資產負債表日尚未到期的應收票據情況

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

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

2. Notes receivable (Continued)

(3) Notes receivable written off in current period

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

(4) 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	9,677,204.47	
小計	Subtotal	9,677,204.47	

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

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

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

種類	Categories	賬面餘額		壞賬準備		賬面價值
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	46,160,241.68	39.42	46,160,241.68	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	70,926,445.59	60.58	11,116,100.79	15.67	59,810,344.80
合計	Total	117,086,687.27	100.00	57,276,342.47	48.92	59,810,344.80

(續上表)

(Continued)

種類	Categories	賬面餘額		壞賬準備		賬面價值
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	46,384,236.00	40.59	46,384,236.00	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	67,897,954.17	59.41	8,003,384.36	11.79	59,894,569.81
合計	Total	114,282,190.17	100.00	54,387,620.36	47.59	59,894,569.81

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

3. 應收賬款(續)

- (1) 明細情況(續)
- 2) 期末單項計提壞賬準備的應收賬款

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.	2,450,193.86	2,450,193.86	100.00	正在進行破產清算，預計無法收回 The company is going bankruptcy, not expect to be recoverable
KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
瀋陽亨富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
四川川東機電設備安裝公司 Sichuan Chuandong Electromechanical Equipment Installation 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
義烏市志昊達電子商務有限公司 Yiwu Zhihaoda e-commerce 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
杭州韓益塑料管材有限公司 Hangzhou Hanyi Plastic Pipe Materials Co., Ltd.	1,156,614.94	1,156,614.94	100.00	預計無法收回 Not expect to be recoverable
浙江萬能通信器材集團有限公司 Zhejiang Wanneng Communications Group Co., Ltd.	1,079,528.38	1,079,528.38	100.00	預計無法收回 Not expect to be recoverable
其他 Others	32,310,308.34	32,310,308.34	100.00	預計無法收回 Not expect to be recoverable
小計 Subtotal	46,160,241.68	46,160,241.68	100.00	

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

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

3. Accounts receivable (Continued)

- (1) Details (Continued)
- 2) Accounts receivable with provision made on an individual basis

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

- (1) 明細情況(續)
- 3) 採用組合計提壞賬準備的應收賬款

3. Accounts receivable (Continued)

- (1) Details (Continued)
- 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 (%)
非關聯方組合	Non-related party portfolio	69,459,238.45	11,108,764.75	15.99
關聯方組合	Related party portfolio	1,467,207.14	7,336.04	0.50
小計	Subtotal	70,926,445.59	11,116,100.79	15.67

- 4) 採用非關聯方組合(賬齡組合)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	52,419,976.21	2,010,753.59	3.84
1-2年	1-2 years	2,151,946.57	576,656.82	26.80
2-3年	2-3 years	8,733,244.41	3,730,815.47	42.72
3年以上	Over 3 years	6,154,071.26	4,790,538.87	77.84
小計	Subtotal	69,459,238.45	11,108,764.75	15.99

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

3. 應收賬款(續)

(2) 賬齡分析

賬齡	Ages	期末數		
		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	52,682,020.21	2,012,063.82	3.82
1-2年	1-2 years	2,366,747.17	577,730.82	24.41
2-3年	2-3 years	8,896,178.19	3,893,749.25	43.77
3年以上	Over 3 years	53,141,741.70	50,792,798.58	95.58
合計	Total	117,086,687.27	57,276,342.47	48.92

(續上表)

賬齡	Ages	上年末數		
		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	48,526,963.24	1,772,829.19	3.65
1-2年	1-2 years	11,125,092.93	2,721,588.88	24.46
2-3年	2-3 years	5,985,317.16	1,954,899.43	32.66
3年以上	Over 3 years	48,644,816.84	47,938,302.86	98.55
合計	Total	114,282,190.17	54,387,620.36	47.59

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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(2) 賬齡分析(續)

本公司授予客戶的信貸期一般為約3-6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。

(3) 壞賬準備變動情況

1) 明細情況

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		
單項計提壞賬準備	Receivables with provision made on an individual basis	46,384,236.00	33,395.92			257,390.24			46,160,241.68	
按組合計提壞賬準備	Receivables with provision made on a collective basis	8,003,384.36	3,112,716.43						11,116,100.79	
小計	Subtotal	54,387,620.36	3,146,112.35			257,390.24			57,276,342.47	

3. Accounts receivable (Continued)

(2) Age analysis (Continued)

The credit terms granted to customers are generally 3 to 6 months. A few customers have credit terms of 1 or 12 months. Accounts receivable that past due are reviewed by the Management on a regular basis.

(3) Changes in provision for bad debts

1) Details

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

3. 應收賬款(續)

(3) 壞賬準備變動情況
(續)

2) 本期重要的壞賬準備
收回或轉回情況

單位名稱	收回或轉回金額	收回方式
Debtors	Amount collected or reversed	Way of collection
東方電氣新能源設備(杭州)有限公司 Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd.	130,119.48	收回貨款 Recover the payment
新疆石油工程建設有限責任公司 Xinjiang Petroleum Engineering Construction Co., Ltd.	75,208.00	收回貨款 Recover the payment
陝西佳茂管業工程有限公司 Shaanxi Jiamao Pipe Engineering Co., Ltd.	50,000.00	收回貨款 Recover the payment
資陽中車電氣科技有限公司 Ziyang Crrc Electrical Technology Co., Ltd.	2,062.76	收回貨款 Recover the payment
小計 Subtotal	257,390.24	

(4) 本期實際核銷的應收
賬款情況

本期實際核銷應收賬
款0元。

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

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

3. Accounts receivable (Continued)

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

2) Significant provisions collected or
reversed

(4) Accounts receivable written off in
current period

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

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(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	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	12,487,767.24	10.67	770,495.24
中車株洲電力機車有限公司	CRRC Zhuzhou Locomotive Co., Ltd.	4,843,291.55	4.14	298,831.09
深圳市唐為電子有限公司	Shenzhen Tangwei Electronic Co., Ltd.	4,806,900.00	4.11	296,585.73
中天科技光纖有限公司	Zhontian Technology Fibre Optics Co., Ltd.	4,071,885.19	3.48	20,359.43
特恩馳(南京)光纖有限公司	Twentsche(Nanjing) Fibre Optics Ltd.	3,700,834.20	3.16	18,504.17
小計	Subtotal	29,910,678.18	25.55	1,404,775.66

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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	期末數					
		Initial cost	Interest adjustment	Interest accrued	Changes in fair value	Carrying amount	Provision for impairment
應收票據	Notes receivable	67,697,432.78				67,697,432.78	
合計	Total	67,697,432.78				67,697,432.78	

(續上表)

(Continued)

項目	Items	上年年末數					
		Initial cost	Interest adjustment	Interest accrued	Changes in fair value	Carrying amount	Provision for impairment
應收票據	Notes receivable	42,524,298.26				42,524,298.26	
合計	Total	42,524,298.26				42,524,298.26	

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		
		賬面餘額	減值準備	計提比例(%)
		Book balance	Provision for impairment	Provision proportion (%)
銀行承兌匯票組合	Bank acceptance portfolio	67,697,432.78		
小計	Subtotal	67,697,432.78		

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(續)

(2) 本期實際核銷的應收款項融資情況

本期實際核銷應收款項融資0元。

(3) 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

4. Receivables financing (Continued)

(2) Receivables financing written off in current period

Receivables financing actually written off in current period totaled 0 yuan.

(3) 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	28,026,966.37
小計	Subtotal	28,026,966.37

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

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

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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) Age 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	20,293,483.21	99.07		20,293,483.21
1-2年	1-2 years	3,000.00	0.01		3,000.00
2-3年	2-3 years	17,077.22	0.08		17,077.22
3年以上	Over 3 years	171,819.08	0.84		171,819.08
合計	Total	20,485,379.51	100.00		20,485,379.51

(續上表)

(Continued)

賬齡	Ages	上年年末數			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	24,239,153.45	99.23		24,239,153.45
1-2年	1-2 years	17,077.22	0.07		17,077.22
2-3年	2-3 years	5,000.00	0.02		5,000.00
3年以上	Over 3 years	166,819.08	0.68		166,819.08
合計	Total	24,428,049.75	100.00		24,428,049.75

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(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 (%)
北京中普達技術有限公司	Beijing Zhongpuda Technology Co., Ltd.	18,953,658.85	92.52
國網四川省電力公司	State Grid Sichuan Electric Power Company	307,105.42	1.50
賀利氏(瀋陽)特種光源有限公司	Heraeus Noblelight (Shenyang) Ltd	288,289.22	1.41
Sumitomo Electric Asia Ltd.	Sumitomo Electric Asia Ltd.	214,764.65	1.05
青島歐達軌道工程技術諮詢有限公司	Qingdao Ouda Rail Engineering Consultancy Co., Ltd.	134,620.00	0.66
小計	Subtotal	19,898,438.14	97.14

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

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	11.06	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	34,760,264.92	88.94	24,430,294.07	70.28	10,329,970.85
合計	Total	39,080,911.87	100.00	28,750,941.02	73.57	10,329,970.85

6. Other receivables

(1) Details

1) Details on categories

(續上表)

(Continued)

種類	Categories	上年年末數 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	10.82	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	35,625,213.01	89.18	24,434,618.81	68.59	11,190,594.20
合計	Total	39,945,859.96	100.00	28,755,265.76	71.99	11,190,594.20

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

- (1) 明細情況(續)
- 2) 期末單項計提壞賬準備的其他應收款

6. Other receivables (Continued)

- (1) Details (Continued)
- 2) Other receivables 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 for provision made
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
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 Peak Power Supply 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
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

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

6. 其他應收款(續)

- (1) 明細情況(續)
- 3) 採用組合計提壞賬準備的其他應收款

組合名稱	Portfolios	期末數		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
租賃應收款組合	Portfolio grouped with lease receivable	5,836,699.84	29,183.50	0.50
非關聯方的押金、備用金、保證金組合	Portfolio grouped with deposit, reserve and assurance of non-related party	7,566,639.35	5,748,774.35	75.98
關聯方組合	Portfolio grouped with related party	2,004,635.96	10,023.18	0.50
其他往來組合	Others	19,352,289.77	18,642,313.04	96.33
小計	Subtotal	34,760,264.92	24,430,294.07	70.28

(2) 賬齡情況

賬齡	Ages	期末賬面餘額 Closing book balance
1年以內	Within 1 year	7,369,324.87
1-2年	1-2 years	1,716,706.53
2-3年	2-3 years	712,004.67
3-4年	3-4 years	534,094.18
4-5年	4-5 years	50,000.00
5年以上	Over 5 years	28,698,781.62
合計	Total	39,080,911.87

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

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

6. Other receivables (Continued)

- (1) Details (Continued)
- 3) Other receivables with provision made on a collective basis

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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	小計
		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 12 month expected credit losses	Phase II Lifetime expected credit losses (credit not impaired)	Phase III Lifetime expected credit losses (credit impaired)	Subtotal
期初數	Opening balance	56,234.14		28,699,031.62	28,755,265.76
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	-4,324.74			-4,324.74
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	51,909.40		28,699,031.62	28,750,941.02

(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	上年年末數 Opening balance
租賃應收款	Lease receivable	5,836,699.84	7,160,930.87
押金、備用金、保證金	Deposit, reserve, assurance	8,224,771.74	7,424,771.74
應收長期資產處置款	Proceeds on disposal of long-term asset	237,046.56	793,780.00
暫付款項	Temporary advance payment receivable	24,782,393.73	24,566,377.35
合計	Total	39,080,911.87	39,945,859.96

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

6. 其他應收款(續)

(5) 其他應收款金額前5名情況

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	21.47	8,391,138.00
天韻科技(蘇州)有限公司 Soundtek Technology (Suzhou) Co., Ltd.	押金保證金 Security deposit	4,786,324.75	5年以上 Over 5 years	12.25	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	9.13	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	7.68	3,000,000.00
成都高新普康醫院 Chengdu high-tech Pukang hospital	租賃應收款、水電費 Lease receivables, water and electricity charges	2,322,169.54	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	5.94	11,610.85
小計 Subtotal		22,066,547.82		56.47	19,755,989.13

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

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

6. Other receivables (Continued)

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

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

7. Inventories

(1) 明細情況

(1) Details

項目	Items	期末數		
		賬面餘額	跌價準備	賬面價值
		Book balance	Provision for write-down	Carrying amount
原材料	Raw materials	29,846,440.28	2,188,914.99	27,657,525.29
在產品	Semi-finished goods and work in process	9,827,132.71	788,097.74	9,039,034.97
庫存商品	Goods on hand	43,094,371.73	11,867,770.37	31,226,601.36
合計	Total	82,767,944.72	14,844,783.10	67,923,161.62

(續上表)

(Continued)

項目	Items	上年年末數		
		賬面餘額	跌價準備	賬面價值
		Book balance	Provision for write-down	Carrying amount
原材料	Raw materials	46,896,974.77	5,974,750.87	40,922,223.90
在產品	Semi-finished goods and work in process	7,149,594.10	1,000,030.05	6,149,564.05
庫存商品	Goods on hand	26,384,786.29	12,035,853.22	14,348,933.07
合計	Total	80,431,355.16	19,010,634.14	61,420,721.02

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(2) 存貨跌價準備

1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase		本期減少 Decrease		期末數 Closing balance
			計提 Accrual	其他 Others	轉回或轉銷 Reversal or write-off	其他 Others	
原材料	Raw materials	5,974,750.87			3,785,835.88		2,188,914.99
在產品	Semi-finished goods and work in process	1,000,030.05			211,932.31		788,097.74
庫存商品	Goods on hand	12,035,853.22	281,437.28		449,520.13		11,867,770.37
小計	Subtotal	19,010,634.14	281,437.28		4,447,288.32		14,844,783.10

7. Inventories

(2) Provision for inventory write-down

1) Details

2) 本期計提的跌價準備主要系部分光纖產品價格下跌，導致部分光纖庫存商品變現價值下降；以及軌道纜產品因規模較小，單位產品分攤固定成本較高，且材料採購量少，議價能力不足使得成本高於售價，從而導致庫存商品可變現淨值下降。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如下：

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 inventory decline. Meanwhile, due to the small scale, the high fixed cost allocated to each unit product, the small material procurement and the insufficient bargaining power which makes the cost higher than the selling price of track cable products, resulting in the decrease of the net realizable value of inventory. Determination basis of net realizable value and reasons for the reversal or write-off of provision for inventory write-down

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(2) 存貨跌價準備(續)

2) (續)

7. Inventories (Continued)

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

2) (Continued)

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 write-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 relevant taxes and surcharges	以前期間計提了存貨跌價準備的存貨可變現淨值上升 Net realizable value of inventories with provision for inventory write-down made in preceding period increased	本期已將期初計提存貨跌價準備的存貨領用 Inventories with provision for inventory write-down made in preceding period were used in current period
自製半成品及在產品 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 relevant taxes and surcharges	以前期間計提了存貨跌價準備的積壓自製半成品因期末銅價上升可變現淨值上升 Net realizable value of inventories with provision for the overstocked semi-finished goods write-down made in preceding period increased because of the increase of copper price at the end of the period.	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 used produced as finished products 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 estimated selling expenses, and relevant 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

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 持有待售資產

8. Assets as held for sale

(1) 明細情況

(1) Details

項目	Items	期末數			上年年末數		
		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
長期股權投資	Long-term equity investments	59,083,708.14		59,083,708.14	59,083,708.14		59,083,708.14
合計	Total	59,083,708.14		59,083,708.14	59,083,708.14		59,083,708.14

(2) 期末持有待售資產情況

(2) Assets as held for sale at the balance sheet date

持有待售的非流動資產

Non-current assets as held for sale

項目	所屬分部	期末賬面價值	公允價值	預計出售費用	出售原因及方式	預計處置時間
Items	Segments	Closing balance	Fair value	Estimated sale expenses	Reason and method of sale	Estimated disposal date
長期股權投資	銅纜及相關產品	59,083,708.14	67,614,500.00		戰略重心調整等原因轉12.5%的股權	2021年12月
Long-term equity investments	Copper cable and related products				12.5% equity is transferred due to strategic focus adjustment and other reasons	December 2021
小計		59,083,708.14	67,614,500.00			
Subtotal						

(3) 其他說明

(3) Other remarks

為貫徹落實提質增效、瘦身健體、減少法人戶數和壓縮管理層級的要求，且由於本公司戰略重心由外向內轉移，加強自身發展，擬轉讓所持普天法爾勝光通信有限公司12.5%的股權。

In order to implement the requirements of improving quality and efficiency, reducing the number of legal persons and reducing management level, and as the strategic focus of the company is transferred from outside to inside to strengthen its own development, it is proposed to transfer 12.5% of the equity of Putian Fasten Cable Telecommunication Co., Ltd.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

9. 其他流動資產

9. Other current assets

項目	Items	期末數			上年年末數		
		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
待抵扣、待認證、留抵進項稅額	VAT Input Tax to be Certified	9,170,250.03		9,170,250.03	10,991,490.98		10,991,490.98
合計	Total	9,170,250.03		9,170,250.03	10,991,490.98		10,991,490.98

10. 債權投資

10. Debt investments

(1) 明細情況

(1) Details

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

(續上表)

(Continued)

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

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 債權投資(續)

10. 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	第二階段整	第三階段	合計
		未來12個月 預期信用損失	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 credit	expected credit	
		credit losses	losses (credit	losses (credit	
			not impaired)	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

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 長期股權投資

11. 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	48,896,972.81	298,559.72	48,598,413.09
合計	Total	48,896,972.81	298,559.72	48,598,413.09

(續上表)

(Continued)

項目	Items	上年末數		
		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	52,814,215.84	298,559.72	52,515,656.12
合計	Total	52,814,215.84	298,559.72	52,515,656.12

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 長期股權投資(續)

11. 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	本期增減變動		其他綜合 收益調整
				減少投資	權益法下確認 的投資損益	
		Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
成都電纜材料廠	Chengdu Cable Material Factory					
成都八達連接插件有限公司	Chengdu Bada Socket Connector Co., Ltd.	5,248,689.61			-883,075.34	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd					
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	47,266,966.51			-3,034,167.69	
合計	Total	52,515,656.12			-3,917,243.03	

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 長期股權投資(續)

11. Long-term equity investments (Continued)

(2) 明細情況(續)

(2) Details (Continued)

(續上表)

(Continued)

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	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
成都八達接插件有限公司	Chengdu Bada Socket Connector Co., Ltd.					4,365,614.27	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd						172,656.37
普天法爾騰光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					44,232,798.82	
合計	Total					48,598,413.09	298,559.72

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

12. 其他權益工具投資

12. Other equity instrument investments

(1) 明細情況

(1) Details

項目	Items	期末數 Closing balance	上年年末數 Opening balance	本期股利收入 Dividend income	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	
					金額 Amount	原因 Reasons
成都高新發展股份有限公司	ChengDu Hi-Tech Development Co., Ltd.	4,105,002.00	4,261,335.00			
合計	Subtotal	4,105,002.00	4,261,335.00			

(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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 投資性房地產

13. 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	120,487,937.45	120,487,937.45
本期增加金額	Increase		
本期減少金額	Decrease	11,301,291.41	11,301,291.41
1)轉為固定資產	1) Converted to fixed assets	11,301,291.41	11,301,291.41
期末數	Closing balance	109,186,646.04	109,186,646.04
累計折舊和累計攤銷	Accumulated depreciation and amortization		
期初數	Opening balance	46,302,499.59	46,302,499.59
本期增加金額	Increase	1,977,106.56	1,977,106.56
1)計提	1) Accrual	1,977,106.56	1,977,106.56
本期減少金額	Decrease	4,451,667.18	4,451,667.18
1)轉為固定資產	1) Converted to fixed assets	4,451,667.18	4,451,667.18
期末數	Closing balance	43,827,938.97	43,827,938.97
賬面價值	Carrying amount		
期末賬面價值	Closing balance	65,358,707.07	65,358,707.07
期初賬面價值	Opening balance	74,185,437.86	74,185,437.86

(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	35,779,754.10	消防驗收尚未通過，產權證在辦理中 Fire acceptance has not yet passed, and the property right certificate is in process
小計	Subtotal	35,779,754.10	

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 固定資產

14. 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	139,829,594.34	303,968,839.49	4,319,994.69	22,264,596.49	470,383,025.01
本期增加金額	Increase	11,301,291.41	482,300.89		33,309.14	11,816,901.44
1)購置	1) Acquisition		451,327.44		26,494.98	477,822.42
2)在建工程轉入	2) Transferred in from construction in progress		30,973.45		6,814.16	37,787.61
3)投資性房地產轉入	3) Transferred in from investment property	11,301,291.41				11,301,291.41
本期減少金額	Decrease					
期末數	Closing balance	151,130,885.75	304,451,140.38	4,319,994.69	22,297,905.63	482,199,926.45
累計折舊	Accumulated depreciation					
期初數	Opening balance	62,816,117.65	218,301,864.75	3,890,493.05	16,765,256.80	301,773,732.25
本期增加金額	Increase	6,676,311.74	6,445,930.06	64,772.39	894,494.75	14,081,508.94
1)計提	1) Accrual	2,224,644.56	6,445,930.06	64,772.39	894,494.75	9,629,841.76
2)投資性房地產轉入	2) Transferred in from investment property	4,451,667.18				4,451,667.18
本期減少金額	Decrease					
期末數	Closing balance	69,492,429.39	224,747,794.81	3,955,265.44	17,659,751.55	315,855,241.19
減值準備	Provision for impairment					
期初數	Opening balance		16,434,724.62		26,254.92	16,460,979.54
本期增加金額	Increase					
本期減少金額	Decrease					
期末數	Closing balance	16,434,724.62		26,254.92	16,460,979.54	
賬面價值	Carrying amount					
期末賬面價值	Closing balance	81,638,456.36	63,268,620.95	364,729.25	4,611,899.16	149,883,705.72
期初賬面價值	Opening balance	77,013,476.69	69,232,250.12	429,501.64	5,473,084.77	152,148,313.22

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 固定資產(續)

(2) 未辦妥產權證書的固定資產的情況

14. Fixed assets (Continued)

(2) Fixed assets with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物	Buildings and structures	17,327,798.30	消防驗收尚未通過，產權證在辦理中 Fire acceptance has not yet passed, and the property right certificate is in process
小計	Subtotal	17,327,798.30	

15. 在建工程

(1) 明細情況

15. Construction in progress

(1) Details

項目	Projects	期末數 Closing balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造	Comprehensive technical transformation	6,576,797.90	5,919,118.11	657,679.79
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	238,629.48		238,629.48
零星項目	Sporadic Projects	23,385.38		23,385.38
合計	Total	11,526,816.73	9,942,775.18	1,584,041.55

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

15. 在建工程(續)

(1) 明細情況(續)

(續上表)

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

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

15. Construction in progress (Continued)

(1) Details (Continued)

(Continued)

項目	Projects	上年年末數		賬面價值
		賬面餘額	減值準備	
		Book balance	Provision for impairment	Carrying amount
綜合技術改造	Comprehensive technical transformation	6,576,797.90	5,919,118.11	657,679.79
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	238,629.48		238,629.48
零星項目	Sporadic Projects	61,172.99		61,172.99
合計	Total	11,564,604.34	9,942,775.18	1,621,829.16

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

15. 在建工程(續)

15. 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	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
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	120.00	238,629.48				238,629.48
零星項目	Sporadic Projects	8.00	61,172.99		37,787.61		23,385.38
小計	Subtotal	1,398.00	11,564,604.34		37,787.61		11,526,816.73

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

15. 在建工程(續)

15. 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)

(續上表)

(Continued)

工程名稱	Projects	工程累計投入	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
		佔預算比例 (%)		工程進度(%)	Amount of borrowing cost capitalization in current period	
		Accumulated input to budget (%)	Completion percentage (%)	borrowing cost capitalization		Fund source
綜合技術改造	Comprehensive technical transformation	93.95	100.00			自有資金 Self-raising
鋁桿生產線	Aluminum rod production line	77.76	75.00			自有資金 Self-raising
鋁連軋機01	Aluminum rolling 01	99.07	100.00			自有資金 Self-raising
B07#公用工程	B07# Utility Engineering	76.49	80.00			自有資金 Self-raising
零星項目	Sporadic Projects	76.47	75.00			自有資金 Self-raising
小計	Subtotal					

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 無形資產

16. 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	軟件 Non-patent technology	其他 Others	合計 Total
賬面原值	Cost					
期初數	Opening balance	58,005,842.45	1,071,672.28	6,759,683.36	224,388.02	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	6,759,683.36	224,388.02	66,061,586.11
累計攤銷	Accumulated amortization					
期初數	Opening balance	15,712,870.57	1,071,672.28	6,759,683.36	164,376.36	23,708,602.57
本期增加金額	Increase	641,155.14			11,219.40	652,374.54
1)計提	1) Accrual	641,155.14			11,219.40	652,374.54
本期減少金額	Decrease					
期末數	Closing balance	16,354,025.71	1,071,672.28	6,759,683.36	175,595.76	24,360,977.11
賬面價值	Carrying amount					
期末賬面價值	Closing balance	41,651,816.74			48,792.26	41,700,609.00
期初賬面價值	Opening balance	42,292,971.88			60,011.66	42,352,983.54

(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	上年年末數 Opening balance
香港以外	Outside Hong Kong	41,651,816.74	42,292,971.88
其中：中期租賃[註]	Including: Mid-term lease[Note]	41,651,816.74	42,292,971.88
小計	Subtotal	41,651,816.74	42,292,971.88

[註] 剩餘租賃期限為41.5年

[Note]: The remaining lease term is 41.5 years.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

17. 長期待攤費用

(1) Details

項目	Items	期初數 Opening balance	本期增加 Increase	本期攤銷 Amortization	其他減少 Other decreases	期末數 Closing balance
房屋裝修費	House decoration expense	1,418,508.80		151,983.06		1,266,525.74
合計	Total	1,418,508.80		151,983.06		1,266,525.74

17. Long-term prepayments

(1) Details

18. 遞延所得稅資產、遞延所得稅負債

(1) 未經抵銷的遞延所得稅負債

項目	Items	期末數 Closing balance		上年年末數 Opening balance	
		應納稅 暫時性差異 Taxable temporary difference	遞延 所得稅負債 Deferred tax liabilities	應納稅 暫時性差異 Taxable temporary difference	遞延 所得稅負債 Deferred tax liabilities
其他權益工具投資 公允價變動	Changes in fair value of other debt investments	3,393,809.68	848,452.42	3,550,142.68	532,521.40
合計	Total	3,393,809.68	848,452.42	3,550,142.68	532,521.40

18. Deferred tax assets and deferred tax liabilities

(1) Deferred tax liabilities before offset

(2) 未確認遞延所得稅資產明細

項目	Items	期末數 Closing balance	上年年末數 Opening balance
可抵扣暫時性差異	Deductible temporary difference	127,344,459.73	128,623,344.72
可抵扣虧損	Deductible losses	289,038,006.68	268,442,113.99
小計	Subtotal	416,382,466.41	397,065,458.71

(2) Details of unrecognized deferred tax assets

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

19. 應付賬款

19. Accounts payable

(1) 明細情況

(1) Details

項目	Items	期末數 Closing balance	上年年末數 Opening balance
材料採購款	Material purchase	31,890,745.21	24,366,948.53
設備及工程款	Equipment and Construction payments	128,000.00	65,000.00
應付經營性費用款項	Payable operating expenses	85,181.19	111,610.22
合計	Total	32,103,926.40	24,543,558.75

(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	31,890,745.21
1-2年(含2年)	1-2 years	993,304.33
2-3年(含3年)	2-3 years	133,360.52
3年以上	Over 3 years	841,656.41
合計	Subtotal	32,103,926.40

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

20. 預收款項

20. Advances received

項目	Items	期末數 Closing balance	上年年末數 Opening balance
1年以內(含1年)	Within 1 year	533,304.63	236,733.80
合計	Total	533,304.63	236,733.80

21. 合同負債

21. Contract liabilities

項目	Items	期末數 Closing balance	上年年末數 Opening balance
貨款	Goods	3,572,946.79	2,895,447.37
合計	Total	3,572,946.79	2,895,447.37

22. 應付職工薪酬

22. 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	17,812,126.65	19,772,845.33	23,190,375.27	14,394,596.71
離職後福利—設定 提存計劃	Post-employment benefits – defined contribution plan	413,410.24	3,578,029.16	3,578,029.16	413,410.24
辭退福利	Termination benefits	3,953,299.14		124,775.00	3,828,524.14
合計	Total	22,178,836.03	23,350,874.49	26,893,179.43	18,636,531.09

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

22. 應付職工薪酬(續)

22. 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	11,662,232.35	14,259,217.71	17,598,193.05	8,323,257.01
職工福利費	Employee welfare fund		975,044.07	975,044.07	
社會保險費	Social insurance premium	82,894.95	1,832,877.16	1,832,879.26	82,892.85
其中：醫療保險費	Including: Medicare premium	77,475.74	1,587,778.96	1,587,778.96	77,475.74
工傷保險費	Occupational injuries premium	327.29	77,978.75	77,980.85	325.19
生育保險費	Maternity premium	5,091.92	167,119.45	167,119.45	5,091.92
住房公積金	Housing provident fund	494.00	1,284,378.00	1,284,378.00	494.00
工會經費和職工 教育經費	Trade union fund and employee education fund	6,066,505.35	401,277.89	479,830.39	5,987,952.85
其他短期薪酬	Others		1,020,050.50	1,020,050.50	
小計	Subtotal	17,812,126.65	19,772,845.33	23,190,375.27	14,394,596.71

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

22. 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	414,252.37	3,438,789.87	3,438,789.87	414,252.37
失業保險費	Unemployment insurance premium	-842.13	139,239.29	139,239.29	-842.13
小計	Subtotal	413,410.24	3,578,029.16	3,578,029.16	413,410.24

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

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

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 應交稅費

23. Taxes and rates payable

項目	Items	期末數 Closing balance	上年年末數 Opening balance
增值稅	VAT	202,943.81	12,178.46
企業所得稅	Enterprise income tax	1,358,819.55	1,358,819.55
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	12,491.23	59,859.22
城市維護建設稅	Urban maintenance and construction tax	13,395.12	106.32
房產稅	Housing property tax	78,389.92	68,565.13
教育費附加	Education surcharge	5,740.76	45.56
地方教育附加	Local education surcharge	3,827.18	30.38
印花稅	Stamp duty	78,783.45	105,489.23
合計	Total	1,754,391.02	1,605,093.85

24. 其他應付款

24. Other payables

項目	Items	期末數 Closing balance	上年年末數 Opening balance
押金保證金	Security deposit	4,574,878.88	4,138,749.48
應付暫收款	Temporary receipts payable	13,936,963.31	13,292,951.07
暫收的股權處置款	Temporarily received equity disposal fund	36,284,350.00	20,284,350.00
其他	Others	6,335,343.07	6,626,460.56
合計	Total	61,131,535.26	44,342,511.11

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

25. 長期借款

25. Long-term borrowings

(1) 明細情況

(1) Details

項目	Items	期末數 Closing balance	上年年末數 Opening balance
保證借款	Guaranteed borrowings	5,685,044.18	6,176,328.82
合計	Total	5,685,044.18	6,176,328.82

(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	上年年末數 Opening balance
即期或1年以內	Due on demand or within one year	461,063.93	481,387.17
1-2年	1-2 years	461,063.93	481,387.17
2-5年	2-5 years	1,383,191.80	1,444,161.51
5年以上	Over 5 years	3,379,724.52	3,769,392.97
小計	Subtotal	5,685,044.18	6,176,328.82
其中：一年內到期的長期借款	Including: Long-term borrowings due within one year	461,063.93	481,387.17
一年以上到期的長期借款	Long-term borrowings due more than one year	5,223,980.25	5,694,941.65

(3) 其他說明

(3) Other remarks

借款年利率為0.5%。

The annual interest rate of the loan is 0.5%.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS

(一) 合併資產負債表項目註釋

(I) Notes to items of the consolidated balance sheet

26. 遞延收益

26. 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	54,068,997.52		1,836,765.66	52,232,231.86	
合計	Total	54,068,997.52		1,836,765.66	52,232,231.86	

(2) 政府補助明細情況

(2) Details of government grants

項目	Items	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	Compensation for land relocation in Jindu village, Baijia Town, Shuangliu County	52,378,297.52		1,741,065.66	50,637,231.86	與資產相關 Related to assets
生產線智能化改造	Intelligent transformation of production line	800,300.00		45,300.00	755,000.00	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	890,400.00		50,400.00	840,000.00	與資產相關 Related to assets
小計	Subtotal	54,068,997.52		1,836,765.66	52,232,231.86	

[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

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

26. 遞延收益(續)

(3) 其他說明

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》(雙流土〔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，其中2009年收到首期搬遷款2,000.00萬元，2010年收到第二筆搬遷款3,500.00萬元，2011年收到第三筆搬遷款1,700.00萬元，2012年收到第四筆搬遷款1,520.43萬元。子公司成都電纜雙流熱縮製品廠收到搬遷款主要用於新廠房的構建，2021年1-6月根據廠房折舊確認遞延收益1,741,065.66元。

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

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

26. Deferred income

(3) Other remarks

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. Among them, RMB20 million was received for the first phase relocation in 2009, RMB35 million for the second phase relocation in 2010, RMB17 million for the third phase relocation in 2011, and RMB15.2043 million for the fourth phase relocation in 2012. Nearly the village has 47,767.75 square meters of state-owned land use rights. The relocation funds that the subsidiary Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant mainly received is mainly used for the construction of the new plant. From January to June 2021,, the deferred income of RMB1,741,065.66 was recognized according to the depreciation of the plant.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

27. 股本

27. Share capital

項目	Items	期初數 Opening balance	本期增減變動(減少以「-」表示) Movements			小計 Subtotal	期末數 Closing balance
			發行新股 Issue of new shares	送股 Bonus shares	公積金轉股 Reserve transferred to shares		
非流通股份	Non-tradable shares						
境內法人持股	Held by domestic legal persons	240,000,000.00					240,000,000.00
流通股份	Unrestricted shares						
A股	A shares						
H股	H shares	160,000,000.00					160,000,000.00
合計	Total	400,000,000.00					400,000,000.00

28. 資本公積

28. 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
資本溢價(股本溢價)	Share premium	302,343,510.57			302,343,510.57
其他資本公積	Other capital reserve	336,416,611.51			336,416,611.51
合計	Total	638,760,122.08			638,760,122.08

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

29. 其他綜合收益

29. Other comprehensive income (OCI)

項目	Items	期初數	本期所得 稅前發生額	本期發生額			期末數	
				減：前期計 入其他綜合 收益當期 轉入損益	減：前期計 入其他綜合 收益當期轉 入留存收益	減：所得稅 費用[註]		稅後歸屬 於母公司
		Opening balance	Current period cumulative before income tax	Less: OCI previously recognized but transferred to profit or loss in current period	Less: OCI previously recognized but transferred to retained earnings in current period	Less: Income tax Attributable to parent company	Attributable to non- controlling shareholders	Closing balance
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	3,017,621.29	-156,333.00			315,931.02	-472,264.02	2,545,357.27
	Including: Changes in fair value							
其他：其他權益工具投 資公允價值變動	of other equity instrument investments	3,017,621.29	-156,333.00			315,931.02	-472,264.02	2,545,357.27
其他綜合收益合計	Total	3,017,621.29	-156,333.00			315,931.02	-472,264.02	2,545,357.27

[註] 由於母公司高新技術企業證書到期，所得稅費用適用稅率由15%變更為25%。

[Note] Due to the expiration of the parent company's high-tech enterprise certificate, the applicable tax rate of income tax expenses is changed from 15% to 25%.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

30. 盈餘公積

30. 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			8,726,923.61
合計	Total	8,726,923.61			8,726,923.61

31. 未分配利潤

31. Undistributed profit

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
期初未分配利潤	Balance before adjustment at the end of preceding period	-236,378,761.97	-193,187,054.70
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	-12,895,954.94	-43,191,707.27
期末未分配利潤	Closing balance	-249,274,716.91	-236,378,761.97

(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 Current period cumulative		上年同期數 Preceding period comparative	
		收入 Revenue	成本 Cost	收入 Revenue	成本 Cost
主營業務	Main operations	181,025,190.24	182,094,399.23	193,768,027.42	190,914,152.95
其他業務	Other operations	19,110,315.65	8,108,291.24	15,728,909.78	9,162,785.67
合計	Total	200,135,505.89	190,202,690.47	209,496,937.20	200,076,938.62

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

1. 營業收入／營業成本(續)

1. Operating revenue/Operating cost (Continued)

(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 Copper cable and related products	光通信產品 Optical communication products	電線套管及相關產品 Wire bushings and related products	小計 Subtotal
主要產品類型	Main product types				
光纖產品	Fiber optic products		72,021,263.66		72,021,263.66
軌道纜	Track cable	9,306,338.76			9,306,338.76
組件加工及組件貿易	Component processing and component trade	74,116,580.70			74,116,580.70
智能終端	Intelligent Terminal	9,723,185.86			9,723,185.86
加工服務	Processing Service	14,018,371.24		178,439.62	14,196,810.86
其他	Others	6,879,898.26		1,897,220.45	8,777,118.71
小計	Subtotal	114,044,374.82	72,021,263.66	2,075,660.07	188,141,298.55
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)	114,044,374.82	72,021,263.66	2,075,660.07	188,141,298.55
小計	Subtotal	114,044,374.82	72,021,263.66	2,075,660.07	188,141,298.55

[註] 與營業收入的差異為租賃業務收入。

Note: The difference with operating income is the income from leasing business.

(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639,279.18元。

(3) Revenue recognized as included in the opening balance of carrying amount of contract liabilities totaled 639,279.18 yuan.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

2. 稅金及附加

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	43,587.65	31,583.50
教育費附加	Education surcharge	30,530.84	22,559.65
印花稅	Stamp duty	135,751.42	150,760.20
房產稅	Housing property tax	391,879.60	1,694,608.08
土地使用稅	Land use tax	412,160.00	1,198,082.30
車船稅	Vehicle and vessel use tax	4,805.00	2,160.00
其他	Others	17,530.73	8,559.95
合計	Total	1,036,245.24	3,108,313.68

3. 銷售費用

3. Selling expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff Salaries	1,209,086.36	1,090,177.75
運輸費	Transportation cost	1,101,596.27	859,433.71
包裝費	Packaging expenses	616,142.07	435,236.13
業務經費	Business expenses	546,670.17	570,955.59
廣告促銷費	Advertising promotion fee		3,100.00
辦公及差旅費	Office and travelling expenses	148,093.79	65,212.44
銷售服務費	Sales service expenses	203,749.28	317,989.98
其他	Others	213,737.19	154,261.95
合計	Total	4,039,075.13	3,496,367.55

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

4. 管理費用

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	12,656,573.58	9,460,362.07
折舊與攤銷	Depreciation and amortization	3,731,025.69	5,322,164.10
業務招待費	Business entertainment	229,772.99	140,217.50
辦公及差旅費	Office and travelling expenses	397,379.25	497,259.56
中介機構費	Agency fee	950,234.58	1,124,281.14
修理費	Repairs and maintenance	582,008.81	612,364.03
水電費	Water and electricity	257,516.41	296,996.80
停工損失	Shutdown loss	8,236.56	40,118.44
其他	Others	1,324,537.51	804,223.26
合計	Total	20,137,285.38	18,297,986.90

5. 研發費用

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	3,319,390.58	3,597,975.47
固定資產折舊	Depreciation of fixed assets	1,501,160.78	1,541,549.42
試驗費	Test expense	289,136.14	123,942.41
其他	Others	330,279.10	104,926.52
合計	Total	5,439,966.60	5,368,393.82

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

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

4. Administrative expenses

5. R&D expenses

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

6. 財務費用

6. Financial expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利息支出	Interest expense	44,857.78	48,230.90
減：利息收入	Less: Interest income	3,608,937.76	2,655,745.43
加：匯兌損益(收益為負)	Foreign exchange loss	-269,369.19	390,488.99
加：手續費支出	Administration fee	21,769.88	177,392.90
合計	Total	-3,811,679.29	-2,039,632.64

7. 其他收益

7. 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]	1,836,765.66	1,836,765.66	1,836,765.66
與收益相關的政府補助[註]	Government grants related to income [Note]	4,326,165.09	203,370.12	4,326,165.09
代扣個人所得稅手續費返還	Refund of handling fees for withholding individual income tax	4,291.39	15,153.19	
增值稅進項稅加計10%扣除	VAT input tax additional deduction by 10%	25,880.48	14,738.56	
合計	Total	6,193,102.62	2,070,027.53	6,162,930.75

[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(五)3之說明

Note: Please refer to section V (V) 3 of the notes to financial statements for details on government grants included into other income.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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. 投資收益

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method	-3,917,243.03	-6,522,637.84
合計	Total	-3,917,243.03	-6,522,637.84

9. 信用減值損失

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
壞賬損失	Bad debts	-2,886,966.05	-371,919.75
合計	Total	-2,886,966.05	-371,919.75

10. 資產減值損失

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	-281,437.28	-1,880,650.92
合計	Total	-281,437.28	-1,880,650.92

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

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

8. Investment income

9. Credit impairment loss

10. Assets impairment loss

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

11. 資產處置收益

11. Gains on asset disposal

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性損益的金額 Amount included in non-recurring profit or loss
固定資產處置收益	Gains on disposal of fixed assets		83,589.57	
合計	Total		83,589.57	

12. 營業外收入

12. Non-operating revenue

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性損益的金額 Amount included in non-recurring profit or loss
政府補助	Government grants		3,030,000.00	
三供一業集團補助	Group subsidies for water, electricity, heating supply and property management		1,820,000.00	
其他	Others	50,434.37	36,460.20	50,434.37
合計	Total	50,434.37	4,886,460.20	50,434.37

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

13. 營業外支出

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期 非經常性 損益的金額 Amount included in non-recurring profit or loss
對外捐贈	Donation expenditures		50,000.00	
其他支出	Others	12,000.00	38,645.93	12,000.00
合計	Total	12,000.00	88,645.93	12,000.00

14. 其他綜合收益的稅後淨額

其他綜合收益的稅後淨額詳見本財務報表附註五(一)29之說明。

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

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

13. Non-operating expenditures

14. Other comprehensive income, net of income tax

Please refer to section V (I) 29 of notes to financial statements for details.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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	4,330,456.48	3,233,370.12
經營性利息收入	Interest income	3,608,937.76	2,655,745.43
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)	11,322,332.61	14,836,802.53
收回的票據及信用證保證金	Recovered notes and letter of credit deposit	1,706,728.25	24,095,750.61
其他	Others	3,338,796.65	2,166,351.95
合計	Total	24,307,251.75	46,988,020.64

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	1,877,253.98	12,253,040.40
付現管理費用	Administrative expenses	3,749,686.11	3,976,023.88
付現研發費用	R&D expenses	619,415.24	228,868.93
付現銷售費用	Sales expenses	2,813,598.84	1,948,033.44
手續費	Financial expenses	21,769.88	177,392.90
其他	Others	7,428,019.54	9,827,905.60
合計	Total	16,509,743.59	28,411,265.15

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(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：	(1) Reconciliation of net profit to cash flow from operating activities:		
淨利潤	Net profit	-17,762,187.01	-20,635,207.87
加：資產減值準備	Add: Provision for assets impairment loss	3,168,403.33	2,252,570.67
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	11,606,948.32	12,217,547.78
無形資產攤銷	Amortization of intangible assets	652,374.54	1,463,695.32
長期待攤費用攤銷	Amortization of long-term prepayments	151,983.06	
處置固定資產、無形資產 和其他長期資產的損失 (收益以「-」號填列)	Loss on disposal of fixed assets, intangible assets and other long- term assets (Less: gains)		-83,589.57
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)	-226,433.33	434,957.96
投資損失(收益以「-」號 填列)	Investment losses (Less: gains)	3,917,243.03	6,522,637.84
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 of inventories (Less: increase)	-9,098,758.98	-22,019,111.79
經營性應收項目的減少 (增加以「-」號填列)	Decrease of operating receivables (Less: increase)	-26,384,182.10	-10,110,324.84
經營性應付項目的增加 (減少以「-」號填列)	Increase of operating payables (Less: decrease)	14,574,674.29	-14,714,001.03
其他	Others		
經營活動產生的現金流量淨額	Net cash flows from operating activities	-19,399,934.85	-44,670,825.53

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(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)

(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
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 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 leased 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	404,877,329.33	351,918,453.83
減：現金的期初餘額	Less: Cash at the beginning of the period	408,342,218.89	398,432,726.66
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	-3,464,889.56	-46,514,272.83

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(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) Composition of cash and cash equivalents

項目	Items	期末數 Closing balance	上年年末數 December 31, 2019
1) 現金	1) Cash	404,877,329.33	408,342,218.89
其中：庫存現金	Including: Cash on hand	6,431.35	5,304.40
可隨時用於支付的銀行存款	Cash in bank on demand for payment	404,870,897.98	408,336,914.49
可隨時用於支付的其他貨幣資金	Other cash and bank balances on demand for payment		
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	404,877,329.33	408,342,218.89
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	47,755,585.97	103,914,161.56
其中：支付貨款	Including: Payment for goods	47,755,585.97	103,914,161.56

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(五) 其他

(V) 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	16,628,414.26	質押、保證金 Pledge, deposit
合計	Total	16,628,414.26	

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 at the end of the period
貨幣資金	Cash and bank balances			
其中：美元	Including: USD	622,376.61	6.4601	4,020,615.13
長期借款	Long-term borrowings			
其中：歐元	Including: EUR	739,643.02	7.6862	5,685,044.18

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(五) 其他(續)

3. 政府補助

(1) 明細情況

1) 與資產相關的政府補助

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

(V) Others (Continued)

3. Government grants

(1) Details

1) Government grants related to assets

項目	期初	本期新增補助	本期攤銷	期末	本期攤銷 列報項目	說明
	遞延收益			遞延收益		
Items	Opening balance of deferred income	Increase	Amortization	Closing balance of deferred income	Amortization presented under	Remarks
雙流縣白家鎮近都村土地搬遷補償	52,378,297.52		1,741,065.66	50,637,231.86	其他收益	[註1]
Compensation for land relocation in Jindu village, Baijia Town, Shuangliu County					Other income	[Note 1]
生產線智能化改造	800,300.00		45,300.00	755,000.00	其他收益	[註2]
Intelligent transformation of production line					Other income	[Note 2]
省級工業發展資金技術改造	890,400.00		50,400.00	840,000.00	其他收益	[註3]
Provincial industrial development funds for technical renovation					Other income	[Note 3]
小計	54,068,997.52		1,836,765.66	52,232,231.86		
Subtotal						

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(五) 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

[註1] 詳見本財務報表附註五(一)26之說明

[註2] 根據《<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》(成高電發[2018]1號)·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] 根據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)

(V) Others (Continued)

3. Government grants (Continued)

(1) Details (Continued)

1) Government grants related to assets

Note 1: Please refer to section V (I) 26 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 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 for provincial industrial development and technological transformation in 2019.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(五) 其他(續)

3. 政府補助(續)

- (1) 明細情況(續)
- 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

項目 Items	金額	列報項目 Presented under	說明 Remarks
2020年房土兩稅減免稅款 Tax reduction and exemption of housing and land taxes in 2020	4,326,165.09	其他收益 Other income	
小計 Subtotal	4,326,165.09		

- (2) 本期計入當期損益的政府補助金額為6,162,930.75元。

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

(V) Others (Continued)

3. Government grants (Continued)

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

- (2) In the current period, government grants included into profit or loss totaled 6,162,930.75 yuan.

六、 在其他主體中的權益

VI. INTEREST IN OTHER ENTITIES (CONTINUED)

(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. 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	註冊資本 Registered Capital (Unit:10,000)	持股比例(%) Holding proportion (%)		取得方式 Acquisition method	公司類型 Type of legal entity
					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	
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 工及衍生技能應用及諮 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	
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	

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

六、 在其他主體中的權益(續)

(一) 在重要子公司中的權益(續)

2. 重要的非全資子公司

子公司名稱	Subsidiaries	少數股東 持股比例(%) Holding proportion of non-controlling shareholders	本期歸屬於少 數股東的損益 Non-controlling shareholders' profit or loss	本期向少數股東 宣告分派的股利 Dividend declared to non-controlling shareholders	期末少數股東 權益餘額 Closing balance of non-controlling interest
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	-4,866,232.07		84,417,802.50

3. 重要非全資子公司的主要財務信息

(1) 資產和負債情況

VI. INTEREST IN OTHER ENTITIES (CONTINUED)

(I) Interest in significant subsidiaries (Continued)

2. Significant not wholly-owned subsidiaries

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

(1) Assets and liabilities

金額單位：人民幣萬元
Monetary unit: RMB10000

子公司名稱	Subsidiaries	期末數 Closing balance					
		流動資產 Current assets	非流動資產 Non- current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non- current liabilities	負債合計 Total liabilities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	17,400.34	5,517.73	22,918.07	1,654.13	159.50	1,813.63

(續上表)

(Continued)

子公司名稱	Subsidiaries	上年年末數 Opening balance					
		流動資產 Current assets	非流動資產 Non- current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non- current liabilities	負債合計 Total liabilities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	17,517.65	5,931.22	23,448.87	958.79	169.07	1,127.86

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

六、 在其他主體中的權益(續)

(一) 在重要子公司中的權益(續)

3. 重要非全資子公司的主要財務信息(續)

(2) 損益和現金流量情況

VI. INTEREST IN OTHER ENTITIES (CONTINUED)

(I) Interest in significant subsidiaries (Continued)

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

(2) Profit or loss and cash flows

金額單位：人民幣萬元
Monetary unit: RMB10000

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.	7,202.13	-1,216.56	-1,216.56	2,070.89

(續上表)

(Continued)

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.	7,241.85	-1,213.84	-1,213.84	-3,062.15

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

六、 在其他主體中的權益(續)

(二) 在合營企業或聯營企業中的權益

1. 重要的聯營企業

聯營企業名稱	主要經營地	註冊地	業務性質	註冊資本	持股比例(%)		對聯營企業投資的會計處理方法	公司類型
					直接	間接		
Joint ventures or associates	Main operating place	Place of registration	Business nature	Registered Capital (Unit:10,000)	Direct	Indirect	Accounting treatment on investments in joint ventures or associates	Type of legal entity
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 Telecommunications 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	RMB3million			Equity method	

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

六、 在其他主體中的權益(續)

VI. INTEREST IN OTHER ENTITIES (CONTINUED)

(二) 在合營企業或聯營企業中的權益(續)

(II) Interest in joint venture or associates (Continued)

1. 重要的聯營企業(續)

1. Significant joint ventures or associates (Continued)

聯營企業名稱	主要經營地	註冊地	業務性質	註冊資本	持股比例(%)		對聯營企業投資的會計處理方法	公司類型
					直接	間接		
Joint ventures or associates	Main operating place	Place of registration	Business nature	Registered Capital (Unit:10,000)	Direct	Indirect	Accounting treatment on investments in joint ventures or associates	Type of legal entity
成都八達連接插件有限公司	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	RMB5million	49.00		Equity method	
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 Telecommunication Co., Ltd.	Jiangyin City, the PRC	Jiangyin City, the PRC	Production and sales of communications optical fiber, optical cable and related products	RMB50million			Equity method	

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

六、 在其他主體中的權益(續)

(二) 在合營企業或聯營企業中的權益(續)

2. 重要聯營企業的主要財務信息

VI. INTEREST IN OTHER ENTITIES (CONTINUED)

(II) Interest in joint venture or associates (Continued)

2. Main financial information of significant associates

項目	Items	期末數/本期數		
		成都月欣通信材料有限公司[註] Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都八連接插件有限公司 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	52,221,047.43	1,468,169,415.74
非流動資產	Non-current assets	2,197,031.78	5,993,548.32	158,098,049.76
資產合計	Total assets	5,047,478.05	58,214,595.75	1,626,267,465.50
流動負債	Current liabilities	4,868,332.87	48,018,505.82	924,141,373.67
非流動負債	Non-current liabilities		259,383.64	275,009,231.07
負債合計	Total liabilities	4,868,332.87	48,277,889.46	1,199,150,604.74
少數股東權益	Non-controlling interest		1,027,289.34	
歸屬於母公司所有者權益	Equity attributable to owners of parent company	179,145.18	8,909,416.95	427,116,860.76
按持股比例計算的淨資產份額	Proportionate share in net assets	62,700.81	4,365,614.30	42,711,686.08
調整事項	Adjustments			
商譽	Goodwill			1,418,109.36
其他	Others	109,955.56	-0.03	103,003.38
對聯營企業權益投資的賬面價值	Carrying amount of investments in associates	172,656.37	4,365,614.27	44,232,798.82
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		77,937,113.91	204,247,552.88
淨利潤	Net profit		-1,802,194.57	-30,341,676.92
終止經營的淨利潤	Net profit of discontinued operations			
其他綜合收益	Other comprehensive income			
綜合收益總額	Total comprehensive income		-1,802,194.57	-30,341,676.92
本期收到的來自聯營企業的股利	Dividend from associates received in current period			

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

六、 在其他主體中的權益(續)

VI. INTEREST IN OTHER ENTITIES (CONTINUED)

(二) 在合營企業或聯營企業中的權益(續)

(II) Interest in joint venture or 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)

(續上表)

(Continued)

項目	Items	上年年末數/上年同期數 Preceding period comparative		
		成都月欣通信 材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	成都八達連接 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	54,684,821.95	1,273,060,033.18
非流動資產	Non-current assets	2,197,031.78	6,235,641.36	192,221,477.99
資產合計	Total assets	5,047,478.05	60,920,463.31	1,465,281,511.17
流動負債	Current liabilities	4,868,332.87	48,617,402.18	713,672,771.50
非流動負債	Non-current liabilities		569,360.18	294,150,201.99
負債合計	Total liabilities	4,868,332.87	49,186,762.36	1,007,822,973.49
少數股東權益	Non-controlling interest		1,022,089.43	
歸屬於母公司所有者權益	Equity attributable to owners of parent company	179,145.18	10,711,611.52	457,458,537.68
按持股比例計算的淨資產份額	Proportionate share in net assets	62,700.81	5,248,689.64	102,928,170.98
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	5,248,689.61	106,350,674.65
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			

[註] 成都月通信材料有限公司正在進行清算，已經對賬面長期股權投資金額計提減值準備。

[Note] Chengdu Yuexin Telecommunications Materials Co., Ltd. is in liquidation and has made full provision for impairment of long-term equity investment.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

In risk management, 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, so as to maximize the profits of shareholders and other equity investors. Based on such risk management 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 on a timely and reliable basis.

The Company has exposure to the following risks from its use of financial instruments, which mainly include: credit risk, liquidity risk, and market risk. The Management has 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 balance sheet 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.

NOTES TO FINANCIAL STATEMENTS

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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；

1) Quantitative standard mainly relates to the scenario in which, at 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) 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。

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

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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 assets

A financial instrument is defined as defaulted when one or more following events have occurred, of which the standard is consistent with that for credit-impairment:

- 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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

七、與金融工具相關的風險(續)

(一) 信用風險(續)

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之說明。

4. 信用風險敞口及信用風險集中度

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。

(1) 貨幣資金

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。

(2) 應收款項

本公司定期／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。

VII. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

(I) Credit risk (Continued)

3. Please refer to section V (I) 2, 3, 4, 6 of the notes to the financial statements for details on the reconciliation table of opening balance and closing balance of provision for losses of financial instrument.

4. Exposure to credit risk and concentration of credit risk

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) Cash and bank balances

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) Receivables

The Company performs credit assessment on customers using credit settlement on a regular/continuous basis. The Company selects credible and well-reputed customers based on credit assessment result, and conducts ongoing monitoring on balance of 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2021年6月30日，本公司信用集中風險較小，本公司應收賬款的25.55% (2020年12月31日：25.30%) 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, collateral is not required from customers. The Company manages credit risk aggregated by customers. As of June 30, 2021, the Company has certain concentration of credit risk, and 25.55% (December 31, 2020: 25.30%) 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 at 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 counterparties of contracts, or early redemption of debts, or failure in achieving estimated cash flows.

In order to control such risk, the Company comprehensively utilized financing tools such as notes settlement, bank borrowings, etc. and adopts long-term and short-term financing methods to optimize 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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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 liabilities classified based on remaining time period till maturity

項目	Items	期末數 Closing balance				
		賬面價值 Carrying amount	未折現 合同金額 Contract amount not yet discounted	1年以內 Within 1 year	1-3年 1-3 years	3年以上 Over 3 years
應付賬款	Accounts payable	32,103,926.40	32,103,926.40	32,103,926.40		
其他應付款	Other payable	61,131,535.26	61,131,535.26	61,131,535.26		
長期借款	Long-term borrowings	5,685,044.18	5,685,044.18	461,063.93	922,127.86	4,301,852.39
小計	Subtotal	98,920,505.84	98,920,505.84	93,696,525.59	922,127.86	4,301,852.39

(續上表)

(Continued)

項目	Items	上年年末數 Opening balance				
		賬面價值 Carrying amount	未折現 合同金額 Contract amount not yet discounted	1年以內 Within 1 year	1-3年 1-3 years	3年以上 Over 3 years
應付賬款	Accounts payable	24,543,558.75	24,543,558.75	24,543,558.75		
其他應付款	Other payables	44,342,511.11	44,342,511.11	44,342,511.11		
長期借款	Long-term borrowings	6,176,328.82	6,176,328.82	481,387.17	962,774.34	4,732,167.31
小計	Subtotal	75,062,398.68	75,062,398.68	69,367,457.03	962,774.34	4,732,167.31

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NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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 or future cash flows of financial instruments due to changes in market price. Market risk mainly includes interest risk and foreign currency risk.

1. Interest risk

Interest risk is the risk that an enterprise may encounter fluctuation in fair value or future cash flows of financial instruments 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-rate financial instruments. The Company determines the proportion of fixed-rate financial instruments and floating-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.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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
		第一層次 公允價值計量 Level 1 fair value measurement	第二層次 公允價值計量 Level 2 fair value measurement	第三層次 公允價值計量 Level 3 fair value measurement	
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	4,105,002.00			4,105,002.00
持續以公允價值計量的資產總額	Total assets at recurring fair value measurement	4,105,002.00			4,105,002.00

(二) 持續和非持續第一層次公允價值
計量項目市價的確定依據

相同資產或負債在活躍市場上(未經調整)的報價。

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

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

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。

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

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

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NOTES TO FINANCIAL STATEMENTS

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九、關聯方及關聯交易

(一) 關聯方情況

1. 本公司的母公司情況

(1) 本公司的母公司

母公司名稱	註冊地	業務性質	註冊資本(萬元)	母公司對本公司的 持股比例(%)	母公司對本公司的 表決權比例(%)
Parent company	Place of registration	Business nature	Registered capital	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(以下簡稱中國普天)。

註：本公司於2021年6月23日接獲本公司控股股東普天股份通知，其唯一股東中國普天，經國務院國有資產監督管理委員會(以下簡稱國資委)研究並報國務院批准，同意中國普天與中國電子科技集團有限公司(以下簡稱中國電科)實施重組。中國普天將整體無償劃轉入中國電科，成為中國電科全資子公司，不再作為國資委履行出資人職責的企業。待重組完成後，普天股份持有本公司的股權比例不發生變化，本公司實際控制人將由中國普天變更為中國電科。

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

(I) Related party relationships

1. Parent company

(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	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) The Company's ultimate controlling party is China Putian Information Industry Group Co., Ltd..

Note: on June 23, 2021, the company received a notice from Putian Co., Ltd., the controlling shareholder of the company that its sole shareholder, China Putian, approved the reorganization between China Putian and China Electronics Technology Group Co., Ltd. (hereinafter referred to as CETC) after being studied by State-owned Assets Supervision and Administration Commission (hereinafter referred to as SASAC) and reported to the State Council for approval. China Putian will transfer the whole free of charge to CETC, become a wholly-owned subsidiary of CETC, and no longer act as an enterprise performing the responsibilities of investor by SASAC. After the reorganization, the proportion of equity held by Putian shares in the company will not change, and the actual controller of the company will be changed from Putian to CETC.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

九、關聯方及關聯交易(續)

(一) 關聯方情況(續)

2. 本公司的子公司情況詳見本財務報表附註六之說明。

3. 本公司的聯營企業情況

本公司重要的聯營企業詳見本財務報表附註六之說明。

4. 本公司的其他關聯方情況

其他關聯方名稱
Related parties

南京普天天紀樓宇智能有限公司
Nanjing Putian Telege Intelligent Building Ltd.
中國普天信息產業股份有限公司成都分公司
Chengdu Branch of China Potevio Company Limited
日本住友電氣工業株式會社
Sumitomo Electric Industries Ltd.
Sumitomo Electric Asia Ltd.
住亞貿易(深圳)有限公司
Sumiden Asia (Shenzhen) Co., Ltd.
江蘇法爾勝光通有限公司
Jiangsu Fasten Optical Cable Co., Ltd.

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(I) Related party relationships (Continued)

2. Please refer to section VI of notes to financial statements for details on the Company's subsidiaries.

3. Joint ventures and associates of the Company

Please refer to section VI of notes to financial statements for details on the Company's significant joint ventures and associates.

4. Other related parties of the Company

其他關聯方與本公司關係
Relationships with the Company

同受最終控制人控制
Controlled by the same ultimate controller
同受母公司控制
Controlled by the same parent company
持有子公司5%以上股份股東
Shareholder holding more than 5% of the subsidiary's shares
持有子公司5%以上股份股東的實際控制人控制的其他企業
Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary's shares
持有子公司5%以上股份股東的實際控制人控制的其他企業
Shareholder holding more than 5% of the subsidiary's shares
聯營企業全資子公司
Wholly owned subsidiaries of associates

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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 Current period cumulative	上年同期數 Preceding period comparative
Related parties	Content of transaction		
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	73,745,997.71	96,759,696.34
Sumitomo Electric Asia Ltd.	採購原材料 Purchase of raw material		66,361,502.85
Sumitomo Electric Asia Ltd.	採購備品備件 Procurement of spare parts	234,774.10	
住亞貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co., Ltd.	採購原材料 Purchase of raw material	23,225,070.96	
日本住友電氣工業株式會社 Sumitomo Electric Industry Co., Ltd	技術服務費 Technical service fee	39,872.54	40,118.44

(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 Current period cumulative	上年同期數 Preceding period comparative
Related parties	Content of transaction		
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、輻照加工勞務 Sale of water and Electricity, providing copper processing and irradiation processing services	13,228,167.13	678,067.67
江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd.	銷售光纖 Sale of optical fiber	293,844.25	

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(II) Related party transactions

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

(1) Purchase of goods and receiving of services

(2) Sale of goods and rendering of services

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

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	租賃資產種類	本期確認的租賃收入	上年同期確認的租賃收入
Lessees	Types of asset leased	Lease income for current period	Lease income for the preceding period
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	廠房 Plant	295,230.19	

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	擔保金額	擔保起始日	擔保到期日	擔保是否已經履行完畢
Guarantors	Amount guaranteed	Commencement date	Maturity date	Whether the guarantee is mature
中國普天信息產業集團有限公司 China PUTIAN Corporation Limited	5,685,044.18	1997/2/21	2033/2/21	否 No

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	807,053.18	621,793.51
退休金計劃供款	Payment of pension plan	114,779.84	24,548.16
住房公積金	Housing provident fund	47,395.60	34,290.00
其他利益	Other interest	67,392.16	28,984.05
合計	Total	1,111,620.84	784,615.78

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2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

項目	Items	本期數 Current period cumulative					合計 Total
		袍金 Fees	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	Wu Changlin						
胡江兵	Hu Jiangbing		178,311.00	18,758.88	19,395.60	12,324.62	228,790.10
王米成	Wang Micheng						
韓蜀	Han Shu						
江建平(註1)	Jiang Jianping (Note I)						
許立英(註1)	Xu Liying (Note I)						
劉韞	Liu Yun						
獨立非執行董事	Independent non-executive directors						
毛亞萍(註2)	Mao Yaping (Note II)	25,000.02					25,000.02
肖孝州	Xiao Xiaozhou	25,000.02					25,000.02
馮鋼	Feng Gang	25,000.02					25,000.02
監事：	Supervisors:						
呂東(註3)	Lv Dong (Note III)						
鄭志利(註3)	Zheng Zhili (Note III)						
熊挺	Xiong Ting		136,381.00	19,395.04	5,600.00	11,219.66	172,595.70
劉俊	Liu Jun		82,755.62	18,440.80	5,600.00	10,188.90	116,985.32
合計	Total	75,000.06	397,447.62	56,594.72	30,595.60	33,733.18	593,371.18

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(II) Related party transactions (Continued)

5. Directors' and supervisors' emoluments

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

5. 董事及監事薪酬(續)

5. Directors' and supervisors' emoluments (Continued)

(續上表)

(Continued)

項目	Items	上年同期數 Preceding period comparative					合計 Total
		袍金 Fees	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	Wu Changlin						
胡江兵	Hu Jiangbing		157,635.00	15,090.00	14,976.00	9,632.40	197,333.40
王米成	Wang Micheng						
許立英(註1)	Xu Liying (Note I)						
劉韞	Liu Yun						
獨立非執行董事	Independent non-executive directors						
毛亞萍(註2)	Mao Yaping(Note II)	25,000.02					25,000.02
肖孝州	Xiao Xiaozhou	25,000.02					25,000.02
馮鋼	Feng Gang	25,000.02					25,000.02
監事：	Supervisors:						
鄭志利(註3)	Zheng Zhili (Note III)		120,598.00	4,800.00	2,588.64	5,169.21	133,155.85
熊挺	Xiong Ting		90,853.36	4,800.00	1,806.24	3,844.02	101,303.62
劉俊	Liu Jun						
合計	Total	75,000.06	369,086.36	24,690.00	19,370.88	18,645.63	431,792.87

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NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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] 2020年12月22日，許立英女士為投入更多時間處理其個人事務而辭任執行董事及董事會薪酬考核委員會成員。同時江建平先生獲任為本公司執行董事及董事會薪酬考核委員會成員。

[註2] 2021年5月7日，毛亞萍女士為投入更多時間處理其個人事務而辭任獨立非執行董事，薪酬考核委員會、提名委員會、戰略發展委員會及審核委員會主席。2021年8月6日傅文捷女士獲任獨立非執行董事，薪酬考核委員會、提名委員會、戰略發展委員會及審核委員會主席。

[註3] 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。2020年6月24日召開2019年度股東週年大會，委任呂東先生為本公司監事。

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(II) Related party transactions (Continued)

5. Directors' and supervisors' emoluments (Continued)

[Note I] On December 22, 2020, Ms. Xu Liying resigned as an executive director and a member of the board's remuneration evaluation committee in order to devote more time to her personal affairs. At the same time, Mr. Jiang Jianping was appointed as the executive director of the company and a member of the remuneration appraisal committee of the board of directors.

[Note II] on May 7, 2021, Ms. Mao Yaping resigned as an independent non-executive director and the chairman of the remuneration assessment committee, nomination committee, strategic development committee and audit committee in order to spend more time dealing with her personal affairs. On August 6, 2021, Ms. Fu Wenjie was appointed as an independent non-executive director and the chairman of the remuneration assessment committee, nomination committee, strategic development committee and audit committee.

[Note III] On November 29, 2019, Mr. Zheng Zhili resigned as a supervisor and chairman of the board of supervisors of the company due to retirement. The annual general meeting of shareholders of 2019 will be held on June 24, 2020, and Mr. Lv Dong will be appointed as the supervisor of the company.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

九、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

6. 薪酬最高的前五名僱員

本年薪酬最高的前五名僱員中包括1位(2020年1-6月：1位)董事，其薪酬詳情如本財務報表附註九(二)6所述，剩餘4位(2020年1-6月：4位)非董事僱員的薪酬合計詳情如下：

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(II) Related party transactions (Continued)

6. Five highest-paid employees

The five employees whose emoluments were the highest for the year include 1 (January to June 2021: 1) directors whose emoluments are reflected in the section IX (II) 6 of notes to financial statements. The total emoluments payable to the remaining 4 (January to June 2021: 4) non-director 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	545,986.56	489,176.26
退休金計劃供款	Payment of pension plan	77,580.16	9,960.96
住房公積金	Housing provident fund	22,400.00	19,200.00
其他社會保險費	Other social insurance premiums	44,878.64	20,203.25
合計	Total	690,845.36	538,540.47

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

九、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

6. 薪酬最高的前五名僱員(續)

4位(2019年度：4位)非董事
僱員的薪酬區間如下：

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\$0 – HK\$1,000,000	4	4

7. 本公司向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。

IX. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (CONTINUED)

(II) Related party transactions (Continued)

6. Five highest-paid employees (Continued)

The ranges of emoluments payable to 4 (January to June 2021: 4) non-director employees during the year are as follows:

7. The Company purchases goods from Sumitomo Electric Industries Co., Ltd. and Sumitomo Electric Asia Ltd.; The Company sells goods to China Putian Information Industry Co., Ltd. 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. And these transactions have been disclosed in the continuing connected transactions section of the Board report in accordance with Chapter 14A of the listing rules.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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		上年年末數 December 31, 2019	
		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 Putian Telege Intelligent Building Ltd.	28,192.96	28,192.96	28,192.96	28,192.96
	中國普天信息產業股份有限公司 China Potevio Company Limited	1,335,163.14	6,675.82	1,441,049.20	7,205.25
	中國普天信息產業股份有限公司 成都分公司 Chengdu Branch of China Potevio Company Limited	304,891.23	304,891.23	304,891.23	304,891.23
	江蘇法爾勝光通有限公司 Jiangsu Fasten Optical Cable Co., Ltd.	132,044.00	660.22		
小計 Subtotal		1,800,291.33	340,420.23	1,774,133.39	340,289.44
預付款項 Advances paid	Sumitomo Electric Asia Ltd.	214,764.65		214,899.23	
小計 Subtotal		214,764.65		214,899.23	
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	1,736,828.82	8,684.14	1,680,942.76	8,404.71
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	237,123.90	1,185.62	43,443.79	217.22
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	30,683.24	153.42	30,143.24	150.72
小計 Subtotal		2,004,635.96	10,023.18	1,754,529.79	8,772.65

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(續)

(III) Balance due to or from related parties

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	上年年末數 December 31, 2019
應付賬款 Accounts payable	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	12,428,990.69	5,639,495.61
	Sumitomo Electric Asia Ltd.		1,592,554.13
	住亞貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co., Ltd.	8,498,049.54	
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	993,304.33	993,304.33
小計 Subtotal		21,920,344.56	8,225,354.07
合同負債 Contract liabilities	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	460,926.23	5,550.00
小計 Subtotal		460,926.23	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.	33,310.52	31,158.09
	中國普天信息產業集團有限公司 China Putian Corporation	1,440,800.00	1,440,800.00
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	80,000.00	100,000.00
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	63,716.00	58,716.00
小計 Subtotal		1,617,826.52	1,630,674.09

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

截至本財務報表批准報出日，本公司不存在需要披露的重要資產負債表日後事項。

十二、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

As of the approval date of the financial statements, the company has no important events after the balance sheet date that need to be disclosed.

XII. OTHER SIGNIFICANT EVENTS

(I) Segment information

1. Identification basis for reportable segments

Reportable segments are identified according to the structure of the Company's internal organization, management requirements and internal reporting system, and based on product segments.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

十二、其他重要事項(續)

(一) 分部信息(續)

2. 報告分部的財務信息

項目	Items	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	132,217,519.73	70,957,250.73	6,889,874.48
主營業務成本	Cost of main operations	132,080,876.39	74,290,312.90	3,053,872.78
資產減值損失	Assets impairment loss		-281,437.28	
信用減值損失	Credit impairment loss	-2,986,946.16	-4,127.59	96,152.10
資產總額	Total assets	967,436,382.07	229,180,757.85	83,539,662.18
負債總額	Total liabilities	143,829,506.45	18,136,251.55	57,691,261.34

(續上表)

(Continued)

項目	Items	分部間抵銷	合計
		Inter-segment offsetting	Total
主營業務收入	Revenue from main operations	29,039,454.70	181,025,190.24
主營業務成本	Cost of main operations	27,330,662.84	182,094,399.23
資產減值損失	Assets impairment loss		-281,437.28
信用減值損失	Credit impairment loss	-7,955.60	-2,886,966.05
資產總額	Total assets	218,482,949.90	1,061,673,852.20
負債總額	Total liabilities	43,158,655.69	176,498,363.65

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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	上年同期數 Preceding period comparative
租賃收入	Lease income	11,994,207.34	9,331,641.65
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)13之說明。

2) Please refer to section V (I) 13 of notes to financial statements for details on buildings leased 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 based on the lease contract signed with lessee

剩餘期限	Remaining years	期末數 Closing balance	上年年末數 Opening balance
1年以內	Within 1 year	23,064,713.29	16,128,757.49
1-2年	1-2 years	13,057,564.77	10,632,834.97
2-3年	2-3 years	7,935,949.49	6,646,161.52
3年以上	Over 3 years	7,507,425.28	7,580,552.17
合計	Total	51,565,652.83	40,988,306.15

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

十二、其他重要事項(續)

(二) 租賃(續)

公司作為出租人(續)

(2) 其他信息

租賃活動的性質

租出資產類別	數量	租賃期	是否存在續租選擇權
Categories of underlying assets	Amount	Lease term	Whether the lease contains renewal option or not
廠房、辦公室等	130,536.19平方米	2021年1月1日至 2026年12月31日期間內	是
Plant, offices	130,536.19m ²	From 2020/1/1 to 2026/12/31	Yes

(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
		Consolidated	Parent company	Consolidated	Parent company
流動資產淨值	Net current assets	631,444,212.84	465,579,909.32	635,683,723.62	461,133,669.18
總資產減流動負債	Total assets less current liabilities	943,941,217.01	829,710,062.94	964,187,787.32	835,278,096.85

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

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) 明細情況

1) 類別明細情況

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	Provision proportion (%)			
單項計提壞賬準備	Receivables with provision made on an individual basis	37,415,709.10	46.86	37,415,709.10	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	42,431,214.14	53.14	7,348,634.87	17.32	35,082,579.27
合計	Total	79,846,923.24	100.00	44,764,343.97	56.06	35,082,579.27

1. Accounts receivable

(1) Details

1) Details on categories

(續上表)

(Continued)

種類	Categories	上年年末數				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	Provision proportion (%)			
單項計提壞賬準備	Receivables with provision made on an individual basis	37,547,891.34	46.71	37,547,891.34	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	42,843,474.00	53.29	6,495,300.48	15.16	36,348,173.52
合計	Total	80,391,365.34	100.00	44,043,191.82	54.79	36,348,173.52

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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) 明細情況(續)
- 2) 期末單項計提壞賬準備的應收賬款

1. Accounts receivable (Continued)

- (1) Details (Continued)
- 2) Accounts receivable 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
東方電氣新能源設備(杭州)有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	2,450,193.86	2,450,193.86	100.00	正在進行破產清算，預計無法收回 Unexpected to be recovered
KAB/VOLEX KABKableprektion	KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回 Unexpected to be recovered
瀋陽亨富達通訊器材有限公司	Shenyang Hengfuda Communication Equipment Co., Ltd.	1,621,814.62	1,621,814.62	100.00	預計無法收回 Unexpected to be recovered
四川川東機電設備安裝公司	Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	100.00	預計無法收回 Unexpected to be recovered
義烏市志吳達電子商務有限公司	Yiwu Zhihaoda e-commerce Co., Ltd	1,344,969.65	1,344,969.65	100.00	預計無法收回 Unexpected to be recovered
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 Unexpected to be recovered
成都電纜廠銷售分公司	Sales branch of Chengdu Cable Factory	1,062,382.43	1,062,382.43	100.00	預計無法收回 Unexpected to be recovered
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 Unexpected to be recovered
四川匯源光通信有限公司	Sichuan Huiyuan Optical Communications Company	1,007,072.46	1,007,072.46	100.00	預計無法收回 Unexpected to be recovered
其他	Others	24,139,202.02	24,139,202.02	100.00	預計無法收回 Unexpected to be recovered
小計	Subtotal	37,415,709.10	37,415,709.10	100.00	

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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) 明細情況(續)
- 3) 採用組合計提壞賬準備的應收賬款

1. Accounts receivable (Continued)

- (1) Details (Continued)
- 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	Related party portfolio	41,774,600.54	7,345,351.80	17.58
非關聯方組合	Non-related party portfolio	656,613.60	3,283.07	0.50
小計	Subtotal	42,431,214.14	7,348,634.87	17.32

- 4) 採用非關聯方組合(賬齡組合)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 using age analysis method

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	30,568,327.05	1,886,065.78	6.17
1-2年	1-2 years	1,630,187.21	503,401.81	30.88
2-3年	2-3 years	5,976,637.33	2,719,967.65	45.51
3年以上	Over 3 years	3,599,448.95	2,235,916.56	62.12
小計	Subtotal	41,774,600.54	7,345,351.80	17.58

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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) Age analysis

賬齡	Ages	期末數			上年年末數		
		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 years	31,224,940.65	1,889,348.85	6.05	30,218,589.10	1,657,007.65	5.48
1-2年	1-2 years	1,630,187.21	503,401.81	30.88	8,142,152.07	2,162,726.11	26.56
2-3年	2-3 years	5,976,637.33	2,719,967.65	45.51	2,059,218.21	958,566.08	46.55
3年以上	Over 3 years	41,015,158.05	39,651,625.66	96.68	39,971,405.96	39,264,891.98	98.23
小計	Total	79,846,923.24	44,764,343.97	56.06	80,391,365.34	44,043,191.82	54.79

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。

Age 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.

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 that past due are reviewed by the Management on a regular basis.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

(3) Changes in provision for bad debts

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 Write-off	其他 Others	
單項計提壞賬準備	Receivables with provision made on an individual basis	37,547,891.34				132,182.24			37,415,709.10
按組合計提壞賬準備	Receivables with provision made on a collective basis	6,495,300.48	853,334.39						7,348,634.87
小計	Subtotal	44,043,191.82	853,334.39			132,182.24			44,764,343.97

(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 current period totaled 0 yuan.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(5) 應收賬款金額前5名情況

1. Accounts receivable (Continued)

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

單位名稱	Debtors	賬面餘額	佔應收賬款 餘額的比例(%) Proportion to the total balance of accounts receivable (%)	壞賬準備 Provision for bad debts
深圳市中興康訊電子有限公司	Shenzhen ZTE Kangxun Electronics Co., Ltd.	12,487,767.24	15.64	770,495.24
中車株洲電力機車有限公司	Crrc Zhuzhou Locomotive Co., Ltd.	4,843,291.55	6.07	298,831.09
深圳市唐為電子有限公司	Shenzhen Tangwei Electronic Co., Ltd.	4,806,900.00	6.02	296,585.73
柳州機車車輛有限公司	Liuzhou Locomotives Vehicle Factory	3,407,335.75	4.27	218,881.12
中車資陽機車有限公司	Crrc Ziyang Co., Ltd.	2,681,682.14	3.36	1,245,410.21
小計	Subtotal	28,226,976.68	35.35	2,830,203.39

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

(1) 明細情況

1) 類別明細情況

2. Other receivables

(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(%) Provision proportion (%)	
		Amount	% to total	Amount	Provision proportion (%)	Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	4,320,646.95	6.78	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	59,393,016.50	93.22	23,347,417.98	39.31	36,045,598.52
合計	Total	63,713,663.45	100.00	27,668,064.93	43.43	36,045,598.52

(續上表)

(Continued)

種類	Categories	上年年末數 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
		Amount	% to total	Amount	Provision proportion (%)	Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	4,320,646.95	6.81	4,320,646.95	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	59,115,696.43	93.19	23,346,031.38	39.49	35,769,665.05
合計	Total	63,436,343.38	100.00	27,666,678.33	43.61	35,769,665.05

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

- (1) 明細情況(續)
- 2) 期末單項計提壞賬準備的其他應收款

2. Other receivables (Continued)

- (1) Details (Continued)
- 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	計提理由
				(%) Provision proportion (%)	
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
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
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	

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

- (1) 明細情況(續)
- 3) 採用組合計提壞賬準備的其他應收款

2. Other receivables (Continued)

- (1) Details (Continued)
- 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	5,489,253.88	27,446.27	0.50
非關聯的押金、備用金、保證金組合	Deposit, reserve, assurance of non-related party	6,626,324.75	4,808,459.75	72.57
關聯方組合	Related party	28,326,653.85	141,633.27	0.50
其他往來組合	Others	18,950,784.02	18,369,878.69	96.93
小計	Subtotal	59,393,016.50	23,347,417.98	39.31

(2) 賬齡情況

(2) Ages

賬齡	Items	期末賬面餘額
		Closing book balance
1年以內	Within 1 year	7,540,091.36
1-2年	1-2 years	6,492,812.43
2-3年	2-3 years	11,430,777.75
3-4年	3-4 years	10,713,050.64
4-5年	4-5 years	50,000.00
5年以上	Over 5 years	27,486,931.27
合計	Total	63,713,663.45

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(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	小計
		未來12個月 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)	整個存續期 預期信用損失 (已發生信用減值)	
		Phase I Lifetime expected 12 month expected credit losses	Phase II Lifetime expected credit losses (credit not impaired)	Phase III Lifetime expected credit losses (credit impaired)	Subtotal
期初數	Opening balance	179,747.06		27,486,931.27	27,666,678.33
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	1,386.60			1,386.60
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	181,133.66		27,486,931.27	27,668,064.93

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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) 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	上年年末數 Opening balance
租賃應收款	Lease receivable	5,489,253.88	4,537,340.85
押金、保證金、備用金	Deposit, reserve, assurance	7,284,457.14	6,484,457.14
應收長期資產處置款	Proceeds on disposal of long-term asset	237,046.56	793,780.00
暫付款項	Temporary advance payment receivable	50,702,905.87	51,620,765.39
合計	Total	63,713,663.45	63,436,343.38

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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)

(5) 其他應收款金額前5名情況

2. Other receivables (Continued)

(5) 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(%) Proportion to the total balance of other receivables (%)	壞賬準備	Provision for bad debts
成都中菱無線通信電纜有限公司	Chengdu Zhongling Wireless Communication Cable Co., Ltd.	應收租賃款、代墊款項 Lease receivables, Advance payment	28,058,846.71	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	44.04	140,294.23	
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	13.17	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	7.51	4,786,324.75	
深圳富璋實業有限公司	Shenzhen Fuyu Industrial Co., Ltd.	應收暫付款 Temporary payment receivable	3,566,915.53	5年以上 Over 5 years	5.60	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	4.71	3,000,000.00	
小計	Subtotal		47,803,224.99		75.03	19,884,672.51	

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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) Details

項目	Items	期末數			上年年末數		
		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	47,478,863.45	298,559.72	47,180,303.73	51,396,106.48	298,559.72	51,097,546.76
合計	Total	225,119,833.26	298,559.72	224,821,273.54	229,037,076.29	298,559.72	228,738,516.57

(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	本期計提減值準備	減值準備期末數
		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		

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(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	本期增減變動		權益法下確認的投資損益	其他綜合收益調整
			追加投資	減少投資		
		Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
成都電纜材料廠	Chengdu Cable Material Factory					
成都八達接插件有限公司	Chengdu Bada Connector Co., Ltd.	5,248,689.61			-883,075.34	
成都月欣通信材料有限公司	Chengdu Yuexin Telecommunications Materials Co., Ltd.					
普天法爾騰光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	45,848,857.15			-3,034,167.69	
合計	Total	51,097,546.76			-3,917,243.03	

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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(續)

3. Long-term equity investments (Continued)

(3) 對聯營企業投資(續)

(3) Investments in associates (Continued)

(續上表)

(Continued)

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	declared for distribution	for impairment	Others	Closing balance	Closing provision for impairment
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.					4,365,614.27	
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	Putian Fasten Cable Telecommunication Co., Ltd.					42,814,689.46	
合計	Total					47,180,303.73	298,559.72

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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/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
主營業務收入	Main operations	112,028,870.45	112,751,541.26	125,730,072.26	124,813,431.83
其他業務收入	Other operations	16,136,399.57	6,761,970.17	14,223,884.91	6,078,485.02
合計	Total	128,165,270.02	119,513,511.43	139,953,957.17	130,891,916.85

(2) 收入按主要類別的分解信息

(2) Breakdown of revenue by main categories

報告分部	Reportable 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	9,189,806.55	9,189,806.55
組件加工及組件貿易	Component processing and component trade	74,116,580.70	74,116,580.70
智能終端	Intelligent terminal	9,723,185.86	9,723,185.86
加工服務	Processing services	16,274,274.01	16,274,274.01
其他	Others	10,482,867.87	10,482,867.87
小計	Subtotal	119,786,714.99	119,786,714.99
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)	119,786,714.99	119,786,714.99
小計	Subtotal	119,786,714.99	119,786,714.99

註：與營業收入的差異為租賃業務收入。

Note: The difference from operating income is rental income.

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

2. 研發費用

2. R&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	910,398.27	905,907.53
固定資產折舊	Depreciation of fixed assets	275,137.88	245,439.91
試驗費	Test expense	259,533.64	123,942.41
其他	Others	234,495.69	92,871.12
合計	Total	1,679,565.48	1,368,160.97

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	-3,917,243.03	-6,522,637.84
合計	Total	-3,917,243.03	-6,522,637.84

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

十四、其他補充資料

(一) 非經常性損益

1. 非經常性損益明細表

項目	Items	金額 Amount	說明 Remarks
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 grants included in profit or loss (excluding those closely related to operating activities of the Company, satisfying government policies and regulations, and continuously enjoyed with certain quantity/quota based on certain standards)	6,162,930.75	政府補助情況詳見本財務報表附註五(五)3之說明 See note V (V) 3 of the financial statements for details of government subsidies
除上述各項之外的其他營業外收入和支出	Other non-operating revenue or expenditures other than the above items	38,434.37	
小計	Subtotal	6,201,365.12	
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)	38,280.00	
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	6,163,085.12	

XIV. OTHER SUPPLEMENTARY INFORMATION

(I) Non-recurring profit or loss

1. Schedule of non-recurring profit or loss

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

(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	-1.60	-0.03	-0.03
扣除非經常性損益後歸屬 於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non- recurring profit or loss	-2.36	-0.05	-0.05

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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	-12,895,954.94
非經常性損益	Non-recurring profit or loss	B	6,163,085.12
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	-19,059,040.06
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	814,125,905.01
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末的累計月數	Number of months counting from the next month when the net assets were increased to the end of the reporting period	F	
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G	
減少淨資產次月起至報告期末的累計月數	Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H	
其他	Others		
其他權益工具公允價值變動引起的淨資產增加	Increase in net assets caused by changes in fair value of other equity instruments	I1	-472,264.02
增減淨資產次月起至報告期末的累計月數	Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period	J1	6.00
報告期月份數	Number of months in the reporting period	K	6.00
加權平均淨資產	Weighted average net assets	$L = D + A/2 + E \times F/K - G \times H/J$	
加權平均淨資產收益率	Weighted average RONA	$M = A/L$	807,205,663.52
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	$N = C/L$	-1.60%
			-2.36%

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 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

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	-12,895,954.94
非經常性損益	Non-recurring profit or loss	B	6,163,085.12
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	-19,059,040.06
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	
報告月份數	Number of months in the reporting period	K	6.00
發行在外的普通股加權平均數	Weighted average of outstanding ordinary shares	L=D+E+F×G/ K-H×I/K-J	400,000,000.00
基本每股收益	Basic EPS	M=A/L	-0.03
扣除非經常損益基本每股收益	Basic EPS after deducting non-recurring profit or loss	N=C/L	-0.05

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2021年1-6月 金額單位：人民幣元 For January to June of year 2021 Monetary unit: RMB Yuan

十四、其他補充資料(續)

(二) 淨資產收益率及每股收益(續)

3. 基本每股收益和稀釋每股收益的計算過程(續)

(2) 稀釋每股收益的計算過程

稀釋每股收益的計算過程與基本每股收益的計算過程相同。

XIV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

(II) RONA and EPS (Continued)

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

(2) Calculation process of diluted EPS

The 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

二〇二一年八月二十日

Chengdu PUTIAN Telecommunications Cable Co., Ltd.

August 20, 2021

Potevio
中国普天

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