

GLOSSARY**詞彙****Terms:**

Capital employed	Capital employed represents shareholders' funds plus total borrowings
Cash contributed from all business	Cash inflow to CITIC Pacific from all its subsidiary companies, associated companies and other investments
Total debt	Short term and long term loans, notes and bonds
Net debt	Total debt less cash and bank deposits
EBITDA	Total earning before interest expenses, taxation, depreciation and amortisation
Contribution	Net income from each business before corporate interest and overheads.

Ratios:

Earnings per share	$= \frac{\text{Profit attributable to shareholders}}{\text{Weighted average number of shares (by days) in issue for the year}}$
Shareholders' equity per share	$= \frac{\text{Shareholders' equity}}{\text{Total issued and fully paid shares at end of the year}}$
Leverage	$= \frac{\text{Net debt}}{\text{Shareholders' equity}}$
Cashflow per share	$= \frac{\text{Cash contributed from all business}}{\text{Shareholders' equity}}$
Interest cover	$= \frac{\text{EBITDA}}{\text{Interest expenses}}$

詞語：

資金運用	資金運用乃代表股東資金加上借款總數
所有業務之現金貢獻	中信泰富來自所有附屬公司、聯營公司及其他投資之現金流入
負債總額	短期及長期貸款、票據及債券
淨負債	總負債減現金及銀行存款
EBITDA	不包括利息支出、稅項、折舊及攤銷之總盈利
溢利貢獻	未計公司利息及營運開支前來自各項業務之淨收益

比率：

每股盈利	$= \frac{\text{股東應佔溢利}}{\text{年內已發行股份之加權平均股數(按日)}}$
每股股東權益	$= \frac{\text{股東權益}}{\text{年底已發行並繳足股份總數}}$
槓桿比率	$= \frac{\text{淨負債}}{\text{股東權益}}$
每股現金流量	$= \frac{\text{來自所有業務之現金貢獻}}{\text{股東權益}}$
利息倍數	$= \frac{\text{不包括利息支出、稅項、折舊及攤銷之總盈利}}{\text{利息支出}}$