

FINANCIAL HIGHLIGHTS

財務摘要

(Pro forma
unaudited)
Six Months
ended
31 October, 1999
(備考未經審核)
截至一九九九年
十月三十一日
止六個月
HK\$
港元

(Unaudited)
Six months ended
31 October,
(未經審核)
截至十月三十一日
止六個月

2000 1999
二零零零年 一九九九年
HK\$ HK\$
港元 港元

102M百萬	1. Profit for the period	期間溢利	891M百萬	934M百萬
	2. Basic earnings per share	每股基本盈利		
0.20	- including non-recurring items	- 包括非經常性項目	1.74	1.83
0.20	- excluding non-recurring items	- 不包括非經常性項目	0.40	0.36
	3. Interest cover (EBITDA (excluding non-recurring items)/Net interest)	盈利利息比率 (除利息、稅項、折舊及攤銷前之盈利(不包括非經常性項目) / 利息淨額)	48 times倍	4.8 times倍
9.6 times倍				
	4. Gearing ratio (Net debts/ Shareholders' Equity)	負債比率(債務淨額 / 股東資金)	0	0.39
	5. Current ratio	流動比率	1.30	0.99

(Unaudited)
(未經審核)
31 October, 2000 30 April, 2000
二零零零年 二零零零年
十月三十一日 四月三十日

The Board of Directors of QPL International Holdings Limited (the “Company”) is pleased to present the unaudited condensed consolidated financial statements of the Company and its subsidiaries (the “Group”) for the six months ended 31 October, 2000 together with comparative figures for the corresponding period in 1999 as set forth below.

Additional information has been provided on the comparative figures for the corresponding six months period in 1999 in respect of the unaudited condensed consolidated income statement, prepared on a pro forma basis as if the associate, ASAT Holdings Limited (“ASAT”) and its subsidiaries (together the “ASAT Group”), were separate from the Group during that period. ASAT and its subsidiaries were wholly owned by the Company, and their results were consolidated into that of the Group until 29 October, 1999, when the Group was restructured, and as a result ASAT became an associate. The information prepared on a pro forma basis give effect to the restructuring in October, 1999 as if it had occurred as of 30 April, 1999 and accordingly form a better base for the analysing and comparing the unaudited condensed consolidated income statement for the current reporting period.

QPL International Holdings Limited (「本公司」) 欣然提呈本公司及其附屬公司 (「本集團」) 截至二零零零年十月三十一日止六個月之未經審核簡明綜合財務報告，連同一九九九年同期之比較數字載列如下。

茲提供一九九九年度六個月期間有關未經審核簡明綜合收益表之比較數字之額外資料，該等資料以備考基準編製，猶如其聯營公司 ASAT Holdings Limited (「樂依文」) 及其附屬公司 (合稱「樂依文集團」) 於該期間與本集團帳目分開計算。樂依文及其附屬公司曾為本公司之全資附屬公司，直至一九九九年十月二十九日本集團進行重組時前，其業績與本集團綜合計算，其後樂依文成為聯營公司。該等資料乃按備考基準編製，令於一九九九年十月所進行之重組猶如於一九九九年四月三十日進行，因而構成一個較佳基準用以分析及比較現時申報期間未經審核簡明綜合收益表。