

詞彙 Glossary

詞語

資金運用	資金運用乃代表股東資金加上借款總額
所有業務之現金貢獻	中信泰富有限公司來自所有附屬公司、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
負債淨額	負債總額減現金及銀行存款
股東權益	股東資金 + 按會計所需在儲備撇銷之沒有減值商譽
資本總額	股東權益 + 負債淨額
EBITDA	不包括利息支出、稅項、折舊及攤銷之溢利淨額
溢利貢獻	稅後溢利。營業單位並無分攤集團在利息、營運以及商譽方面之開支

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	= $\frac{\text{負債淨額}}{\text{資本總額}}$
每股現金流量	= $\frac{\text{來自所有業務之現金貢獻}}{\text{年底已發行並繳足股份總數}}$
利息倍數	= $\frac{\text{不包括利息支出、稅項、折舊及攤銷之溢利淨額}}{\text{利息支出}}$

Terms

Capital employed	Capital employed represents shareholders' funds + total borrowings
Cash contributed from all business	Cash inflow to CITIC Pacific Ltd. 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
Shareholders' equity	Shareholders' funds + unimpaired goodwill written off to reserves for accounting purposes
Total capital	Shareholders' equity + net debt
EBITDA	Net profit less interest expense, taxation, depreciation and amortization
Contribution	After tax profit. No allocations of central interest, overhead and goodwill expenses are made to business units

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	= $\frac{\text{Net debt}}{\text{Total capital}}$
Cashflow per share	= $\frac{\text{Cash contributed from all business}}{\text{Total issued and fully paid shares at end of the year}}$
Interest cover	= $\frac{\text{EBITDA}}{\text{Interest expense}}$