



## Major Financial Data and Indicators

Unless otherwise specified, financial data and indicators in this section are prepared under the Accounting Standards for Business Enterprises.

### ▼ Major Financial Data for the Reporting Period

Unit: RMB million

Items	Amount
Operational profit	44,189
Profit before income tax	43,901
Net profit attributable to equity shareholders of the Company	30,276
Net profit attributable to equity shareholders of the Company net of extraordinary gain and loss	30,439
Net cash flow from operating activities	55,927

### ▼ Differences between China and International Accounting Standards

Unit: RMB million

Items	Net profit attributable to the shareholders of the Company		Net assets attributable to the shareholders of the Company	
	2009	2008 (restated)	2009	2008 (restated)
Under Accounting Standards for Business Enterprises	<b>30,276</b>	25,959	<b>169,326</b>	146,625
Adjustments:				
Adjustment for production maintenance, production safety and other related expenditures	<b>1,311</b>	629	<b>2,841</b>	2,342
Revaluation of land use rights and others	<b>119</b>	53	<b>(1,506)</b>	(1,535)
Under International Financial Reporting Standards	<b>31,706</b>	26,641	<b>170,661</b>	147,432

Explanation on the differences between domestic and international accounting standards:

- Adjustment for production maintenance, production safety and other related expenditures  
Pursuant to the relevant regulations of the related government authorities in the PRC, provision for production maintenance, production safety and other related expenditures is accrued by coal mining companies based on coal production volume, recognised as expense in profit or loss and separately recorded as a specific reserve in shareholders' equity. On utilisation of the specific reserve as fixed assets in accordance with the stipulated scope, full amount of depreciation is recognised at the same time when the cost of the relevant assets is recorded. Under International Financial Reporting Standards, these expenses are recognised in profit or loss as and when incurred. Relevant capital expenditure on production maintenance and safety facilities are recognised as property, plant and equipment and depreciated according to the relevant depreciation method. The effect of deferred tax arising from such difference is also reflected in it.

2. Revaluation of land use rights and others

Under the Accounting Standards for Business Enterprises, land use rights under the prepayment for operating leases are carried at revalued amounts upon the restructuring. Under International Financial Reporting Standards, land use rights are carried at the historical cost less accumulated amortisation. Accordingly, the equity attributable to equity shareholders of the Company and the profit attributable to equity shareholders of the Company in the financial statements prepared in accordance with International Financial Reporting Standards have not included the valuation surplus of land use rights and any subsequent amortisation and the effect of deferred tax arising from the related differences.

▼ **Items and amounts net of extraordinary gain and loss**

Unit: RMB million

Items of extraordinary gain and loss	Amount
Non-operating income	
– Subsidy income	21
– Others	213
Investment income	
– Income from entrusted loans	46
Non-operating expenses	(542)
Tax effect in respect of the above items	43
Total	(219)
Of which: Extraordinary gain and loss that affect net profit attributable to equity shareholders of the Company	(163)
Extraordinary gain and loss that affect net profit attributable to the minority shareholders	(56)

▼ **Major financial data and indicators for the last three years as of the end of the reporting period**

Unit: RMB million

Major financial data	2009	2008		Increase/ decrease over the previous year	2007	
		After restatement	Before restatement		After restatement (unaudited)	Before restatement
Operating income	<b>121,312</b>	107,133	107,133	13.2%	82,107	82,107
Profit before income tax	<b>43,901</b>	35,971	36,871	22.0%	29,629	30,649
Net profit attributable to equity shareholders of the Company	<b>30,276</b>	25,959	26,588	16.6%	19,766	20,497
Net profit attributable to equity shareholders of the Company net of extraordinary gain and loss	<b>30,439</b>	26,356	26,985	15.5%	19,926	20,657
Basic earnings per share (RMB)	<b>1.522</b>	1.305	1.337	16.6%	1.066	1.106
Diluted earnings per share (RMB)	<b>1.522</b>	1.305	1.337	16.6%	1.066	1.106
Basic earnings per share net of extraordinary gain and loss (RMB)	<b>1.530</b>	1.325	1.357	15.5%	1.075	1.114
Fully diluted return on net assets (%)	<b>17.88</b>	17.70	17.85	Increased by 0.18 percentage point	15.27	15.60
Weighted average return on net assets (%)	<b>19.16</b>	18.81	18.97	Increased by 0.35 percentage point	19.84	20.22
Fully diluted return on net assets net of extraordinary gain and loss (%)	<b>17.98</b>	17.98	18.11	–	15.40	15.72
Weighted average return on net assets net of extraordinary gain and loss (%)	<b>19.27</b>	19.10	19.25	Increased by 0.17 percentage point	20.00	20.38
Net cash flow from operating activities	<b>55,927</b>	44,226	44,226	26.5%	29,935	29,935
Net cash flow from operating activities per share (RMB)	<b>2.81</b>	2.22	2.22	26.5%	1.51	1.51
	<b>As at 31 December 2009</b>	As at 31 December 2008			As at 31 December 2007	
		After restatement	Before restatement	Increase/ decrease over the end of the previous year	After restatement (unaudited)	Before restatement
Total assets	<b>310,514</b>	275,182	278,407	12.8%	238,482	241,045
Equity attributable to equity shareholders of the Company	<b>169,326</b>	146,625	148,967	15.5%	129,423	131,376
Net assets per share attributable to equity shareholders of the Company (RMB)	<b>8.51</b>	7.37	7.49	15.5%	6.51	6.61