

MIRACH ENERGY LIMITED
(Formerly known as China Petrotech Holdings Limited)

Full Year Financial Statement for the year ended 31 December 2008

1(a) An income statement (for the Group) together with a comparative statement for the corresponding period of the immediately preceding financial year.

	Notes	Group		
		Year ended 31 December	Year ended 31 December	
		2008	2007	+ / (-)
		(Unaudited) RMB'000	(Audited) RMB'000	Change (%)
Revenue		34,210	51,568	(34)
Cost of sales		(24,266)	(21,641)	12
Gross profit		9,944	29,927	(67)
Other income	1	2,278	2,369	(4)
Research and development costs		(1,249)	(1,212)	3
Selling and distribution costs		(7,956)	(2,723)	192
Administrative expenses		(15,603)	(22,118)	(30)
Other operating expenses		(11,477)	(57,579)	(80)
Impairment loss for oil field equipments		(29,365)	-	n.m.
Finance income		850	895	(5)
Finance costs		(127)	(216)	(41)
Share of loss in associates		(2,651)	(1,879)	41
Loss from continuing operations before income tax		(55,356)	(52,536)	5
Income tax expense		(426)	-	n.m.
Net loss for the year		(55,782)	(52,536)	6
Attributable to:				
Equity holders of the company		(55,503)	(54,983)	1
Minority interest		(279)	2,447	n.m.
Net loss for the year		(55,782)	(52,536)	6

n.m.: not meaningful

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Notes:

1. Other income comprises:

	Year ended 31 December 2008	Year ended 31 December 2007
	(Unaudited) RMB'000	(Audited) RMB'000
VAT refund	-	770
Deferred income reversal	246	448
Foreign exchange gain, net	-	238
Gain on disposal a subsidiary	1,481	-
Others	551	913
	2,278	2,369

Notes to Income Statement

	Group		
	Year ended 31 December	Year ended 31 December	Change
	(Unaudited) 2008	(Audited) 2007	+/(-)%
	RMB'000	RMB'000	
Foreign Exchange loss/(gain), net	590	(238)	n.m.
Depreciation of property, plant and equipment	10,728	3,993	169
Amortization of intangible assets	354	2,939	(88)
Allowance for doubtful trade and non-trade receivables	8,329	53,013	(84)
Impairment loss for intangible assets	149	-	n.m.
Impairment loss for inventories	1,329	-	n.m.
Loss on disposal of property, plant and equipment	117	-	n.m.
Impairment loss for oil field equipments	29,365	-	n.m.
Loss on disposal of a subsidiary	963	4,566	(79)

n.m.: not meaningful

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1(b)(i) A balance sheet (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year.

	Group		Company	
	31 December 2008	31 December 2007	31 December 2008	31 December 2007
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	RMB'000	RMB'000	RMB'000	RMB'000
Property, plant and equipment	34,780	70,117	180	150
Intangible assets	-	1,241	-	-
Subsidiaries	-	-	110,931	139,116
Associates	46,597	49,510	46,597	49,510
Total non-current assets	81,377	120,868	157,708	188,776
Inventories	2,148	3,791	776	1,660
Trade and other receivables	4,425	21,040	721	281
Amount due from subsidiaries	-	-	24,257	24,249
Amount due from an associate	59,505	49,528	6,987	5,252
Pledge fixed deposit	5,059	4,954	5,059	4,954
Cash and cash equivalents	72,798	116,683	2,012	27,591
Total current assets	143,935	195,996	39,812	63,987
Total assets	225,312	316,864	197,520	252,763
Share capital	196,425	196,425	196,425	196,425
Reserves	(11,057)	46,632	(64,332)	(22,721)
Equity attributable to equity holders of the company	185,368	243,057	132,093	173,704
Minority interests	-	6,657	-	-
Total equity	185,368	249,714	132,093	173,704
Deferred tax liability	-	390	-	-
Total non-current liability	-	390	-	-
Trade and other payables	39,320	56,985	16,087	16,533
Amount due to subsidiaries	-	-	49,340	53,413
Amount due to related companies	624	2,242	-	1,580
Amount due to a director	-	7,533	-	7,533
Total current liabilities	39,944	66,760	65,427	79,059
Total liabilities	39,944	67,150	65,427	79,059
Total equity and liabilities	225,312	316,864	197,520	252,763

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1(b)(ii) Aggregate amount of group's borrowings and debt securities.

Amount repayable in one year or less, or on demand

As at 31/12/2008		As at 31/12/2007	
Secured	Unsecured	Secured	Unsecured
(Unaudited) RMB'000	(Unaudited) RMB'000	(Audited) RMB'000	(Audited) RMB'000
Nil	Nil	Nil	Nil

Amount repayable after one year

As at 31/12/2008		As at 31/12/2007	
Secured	Unsecured	Secured	Unsecured
(Unaudited) RMB'000	(Unaudited) RMB'000	(Audited) RMB'000	(Audited) RMB'000
Nil	Nil	Nil	Nil

Details of any collateral:

Not applicable.

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1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year.

	Group	
	Year ended 31 December 2008	Year ended 31 December 2007
	(Unaudited) RMB'000	(Audited) RMB'000
Cash flow from operating activities		
Loss from ordinary activities before income tax	(55,356)	(52,536)
Adjustments for :		
Depreciation and amortization	11,082	6,932
Finance costs	127	216
Interest income	(850)	(895)
Share based payment transfer to equity reserve	493	3,216
Allowance for doubtful trade receivables	352	53,013
Allowance for doubtful non-trade receivables	7,977	-
Deferred income reversal	(246)	(448)
Loss on disposal of a subsidiary	963	4,566
Loss on disposal of property, plant and equipment	117	-
Impairment loss on intangible assets	149	-
Impairment loss on oil field equipments	29,365	-
Impairment loss on inventories	1,329	-
Gain on disposal of a subsidiary	(1,481)	-
Share of losses in associates	2,651	1,879
Operating (loss)/ profit before working capital changes :	(3,328)	15,943
Changes in operating assets and liabilities:		
Inventories	238	(1,242)
Trade and other receivables	11,632	(5,564)
Amount due from an associate	(9,977)	(31,041)
Trade and other payables	(13,466)	28,876
Amount due to a director	(7,533)	7,533
Cash (used in)/generated from operations	(22,434)	14,505
Interest received	850	895
Tax paid	(816)	-
Interest paid	(127)	(216)
Cash flows (used in)/generated from operating activities	(22,527)	15,184
Cash flow from investing activities		
Purchase of property, plant and equipment	(13,462)	(70,038)
Purchase of intangible assets	-	(8)
Investment in associate	-	(8,492)
Proceeds from disposal of property, plant and equipment	198	-
Net cash outflow on disposal of a subsidiary	(5,572)	-
Cash flows used in investing activities	(18,836)	(78,538)

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	Group	
	Year ended 31 December 2008	Year ended 31 December 2007
	(Unaudited) RMB'000	(Audited) RMB'000
Cash flow from financing activities		
Pledged fixed deposits	(105)	(4,954)
Net proceeds from shares issued under convertible notes	-	38,865
Net proceeds from share placement exercise	-	48,230
Cash flows from financing activities	(105)	82,141
Net (decrease)/increase in cash and cash equivalents	(41,468)	18,787
Cash and cash equivalents at beginning of the year	116,683	100,760
Effect of foreign exchange rates changes	(2,417)	(2,864)
Cash and cash equivalents at end of the year	72,798	116,683

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1d(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) Change in equity other than those arising from capitalization issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year.

Statement of Changes in Equity

The Group	Share capital	Merger reserve	Statutory /equity reserves	Foreign exchange reserve	Accumulated profits/(loss)	Total attributable to equity holders of the parents	Minority interest	Total equity
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
As at 1 January 2007	109,330	5,055	5,788	(1,102)	91,756	210,827	51,049	261,876
Exchange differences arising from translation of financial statement of foreign operations	-	-	-	(3,098)	-	(3,098)	(1,674)	(4,772)
Net losses recognized directly in equity	-	-	-	(3,098)	-	(3,098)	(1,674)	(4,772)
Net loss for the year	-	-	-	-	(54,983)	(54,983)	2,447	(52,536)
Total recognized income and expense for the year	-	-	-	(3,098)	(54,983)	(58,081)	773	(57,308)
Net proceed of issued shares under convertible notes	38,865	-	-	-	-	38,865	-	38,865
Net proceed of issued shares under private placement	48,230	-	-	-	-	48,230	-	48,230
Share options reserve recognized	-	-	3,216	-	-	3,216	-	3,216
Minority interests on business combinations	-	-	-	-	-	-	(45,165)	(45,165)
As at 31 December 2007	196,425	5,055	9,004	(4,200)	36,773	243,057	6,657	249,714
As at 1 January 2008	196,425	5,055	9,004	(4,200)	36,773	243,057	6,657	249,714
Exchange differences arising from translation of	-	-	-	(2,679)	-	(2,679)	-	(2,679)

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financial statement of foreign operations								
Net losses recognized directly in equity	-	-	-	(2,679)	-	(2,679)	-	(2,679)
Net loss for the year	-	-	-	-	(55,503)	(55,503)	(279)	(55,782)
Total recognized income and expense for the year	-	-	-	(2,679)	(55,503)	(58,182)	(279)	(58,461)
Disposal of subsidiary	-	-	-	-	-	-	(6,378)	(6,378)
Share options reserve recognized	-	-	493	-	-	493	-	493
As at 31 December 2008	196,425	5,055	9,497	(6,879)	(18,730)	185,368	-	185,368

The Company	Share capital	Statutory/ equity reserve	Accumulated losses	Total
	RMB'000	RMB'000	RMB'000	RMB'000
As at 1 January 2007	109,330	-	(18,157)	91,173
Net loss for the year	-	-	(7,780)	(7,780)
Total recognized income and expenses for the year	-	-	(7,780)	(7,780)
Issued shares under convertible notes	38,865	-	-	38,865
Net proceed of issued shares under private placement	48,230	-	-	48,230
Share options reserves recognized	-	3,216	-	3,216
As at 31 December 2007	196,425	3,216	(25,937)	173,704
As at 1 January 2008	196,425	3,216	(25,937)	173,704
Net loss for the year	-	-	(42,104)	(42,104)
Total recognized income and expenses for the year	-	-	(42,104)	(42,104)
Share options reserves recognized	-	493	-	493
As at 31 December 2008	196,425	3,709	(68,041)	132,093

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- 1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles as well as the number of shares held as treasury shares, if any, against the total number of issued shares excluding treasury shares of the issuer as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.**

There was no change in the Company's issued share capital since 31 December 2007.

- 1(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.**

The Company does not have any treasury shares. Total number of issued share as at 31 December 2008 and 31 December 2007 were 290,960,419.

- 1(d)(iv) A statement showing all sales, transfers, disposals, cancellation and/or use of treasury shares as at the end of the current financial period reported on.**

Not applicable.

- 2. Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.**

The figures have not been audited or reviewed by the Company's auditors.

- 3. Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).**

Not applicable.

- 4. Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.**

The same accounting policies and methods of computation in the financial statements have been consistently applied by the Group for the periods presented.

- 5. If there any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed as well as the reasons for, and the effect of, the change.**

Not applicable.

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6. Earnings per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends.

	Year ended 31 December 2008	Year ended 31 December 2007
Loss per ordinary share for the year based on net loss attributable to equity holders of the company:		
Basic and fully diluted (RMB cents) (Note 1)	(19.08)	(20.8)
Note 1:		
Basic and fully diluted loss per share were based on:		
Net loss for the year (RMB'000)	(55,503)	(54,983)
	No. of shares	No. of shares
Shares outstanding at beginning of the year	290,960,419	244,535,400
Weighted average number of new shares issued during the year	-	19,202,546
Weighted average number of shares issued during the year (basic and fully diluted)	290,960,419	263,737,946

7. Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the:-
(a) current financial period reported on; and (b) immediately preceding financial year.

	Group		Company	
	31 December 2008	31 December 2007	31 December 2008	31 December 2007
Net asset value per ordinary shares (RMB cents)	63.71	83.54	45.40	59.70
Net asset value (RMB'000)	185,368	243,057	132,093	173,704
Issued and fully paid ordinary shares	290,960,419	290,960,419	290,960,419	290,960,419

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8. A review of the performance for the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:-

(a) any significant factors that affected the turnover, costs, and earnings of the group for current financial period reported on, including (where applicable) seasonal or cyclical factors; and

(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Revenue Analysis

Revenue (RMB'000)	Year ended 31 December 2008	Year ended 31 December 2007	+/(-) % change
Oil production contracts	20,558	12,027	71
Oilfield services	11,509	28,347	(59)
Software & related services	2,143	10,292	(79)
Others	-	902	n.m.
Total	34,210	51,568	(34)

For FY08, the Group registered total revenue of RMB34.2 million (versus RMB51.6 million in FY07), gross profit of RMB9.9 million (versus RMB29.9 million in FY07), net loss of RMB55.8 million (versus net loss of RMB52.5 million in FY07) and loss attributable to equity holders of the company of RMB55.5 million (versus loss attributable to equity holders of the company of RMB55.0 million in FY07).

Oil production contracts

Revenue from oil production contracts in the 33 km² working area in Shaanbei, where the Group provides drilling and production services to a unit of Sinopec, Ganquan Daming Company, registered RMB20.6 million in FY08 as compared to RMB12.0 million in FY07. Revenue from this segment decline from RMB5.5 million in 3Q08 to RMB4.7 million in 4Q08 as a higher number of wells has to be shut down for maintenance.

Oilfield services

Oilfield services recorded revenue of RMB11.5 million in FY08, compared to RMB28.3 million in the previous year. This comprised mainly of revenue derived from technical services provided to associate CPHL Cambodia Company Ltd. The significantly lower oilfield services revenue was the result of the divestment of Ba Zhou Zhong You Yang Guang Oil and Gas Technology Co. Ltd. ("BZZY") in 2Q08.

Software and related services

The Group continued to phase out its non-core businesses and to focus on its exploration and production and related oilfield services. In December 2008, the Group has disposed off its wholly owned subsidiary Xi'an Cenozoic Oilfield Information Engineering Company Ltd ("XCOIE") which sells software products and solutions. With no sales contribution from this segment in 4Q08, total revenue recorded for this segment is only RMB2.1 million, as recorded for nine months ended 30 September 2008.

Cost and Earnings Analysis

Full year results comprised impairment loss of RMB29.4 million related to the Shaanbei oil field equipments, allowance for doubtful trade and non-trade receivables of RMB8.3 million related to

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overdue receivables that arose from the disposal of the Company's 60% subsidiary, BZZY and impairment loss of inventories of RMB1.3 million related to Shaanbei oil production of RMB0.3 million, the Company of RMB0.78 million and others of RMB0.22 million. There was also a loss on disposal of subsidiary and assets of RMB1.0 million related to XCOIE.

Gross profit was down from RMB29.9 million to RMB9.9 million due to lower revenue recorded for the year, as well as lower gross margins in oilfield services and oil production contracts, as compared to software sales.

Selling and distribution costs increased mainly due to higher costs incurred in business development, as well as one-off expenses for environmental and transportation cost for the Shaanbei oil fields. Administrative costs were lower at RMB15.6 million in FY08 as compared to the previous year of RMB22.1 million, as FY07 administrative costs included expenses of RMB3.2 million attributed to the employee share options scheme. The employee share options scheme expense was RMB0.5 million in FY08.

Financial Position and Liquidity

Group cash balance was RMB72.8 million as at 31 December 2008, versus RMB116.7 million in 31 December 2007. In addition to operating loss, the decrease was also attributed to the settlement of trade payables of RMB13.5 million, a repayment of director loan of RMB7.5 million and the purchase of property, plant and equipment of RMB13.5 million.

Property, plant and equipment, which comprises mainly of development expenditures in the Shaanbei Oil Production Contract was significantly lower at RMB34.8 million versus RMB70.1 million at 31 December 2007. This is due to the provision for impairment loss of RMB29.4 million as a result of the downward adjustment of oil delivery price with effect from 2009, by the Sinopec unit, Ganquan Daming.

Trade receivables and other receivables decreased from RMB16.1 million and RMB4.9 million at 31 December 2007 to RMB3.3 million and RMB1.1 million at 31 December 2008 respectively. Trade receivables were significantly lower due to the better collection from the customer of Ganquan Daming, and lower revenue recorded due to the phasing out of non-core businesses.

Trade and other payables decrease to RMB39.3 million from RMB57.0 million at 31 December 2007 as the Company paid off some of its payables related to expenditures in Shaanbei Oil Production.

9 Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

The Group did not make any forecast statement in the 3Q08 results announcement dated 7 November 2008.

10 A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.

The recessionary pressure in the global economy continued in the last three months and is currently seeing no signs of abating. Crude oil prices have also continued to fall in 4Q08 in unexpected magnitude and speed. These have resulted in the global slow down or cancellations of many projects and investments related to the oil and gas industry. Such economic climate has negatively impacted the Group's oil field production contract in Shaanbei, in terms of downward adjustment of oil delivery price. As a result of lower oil sales prices and declining production rate, revenue from Shaanbei oil production contracts are expected to decline in the current year.

On the other hand, depending on the future development of the oil and gas industry, the Group is likely to take the opportunity of lower pricing of various services in the development of its oil fields.

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11. Dividend

(a) Current Financial Period Reported On

Any dividend declared for the current financial period reported on?

None.

(b) Corresponding Period of the immediately preceding financial year

Any dividend declared for the corresponding period of the immediately preceding financial year?

None.

(c) Date payable

Not applicable.

(d) Book Closure Date

Not applicable.

12. If no dividend has been declared/recommend, a statement to that effect.

No dividend was declared for the year ended 31 December 2008.

PART II-ADDITIONAL INFORMATION REQUIRED FOR FULL YEAR ANNOUNCEMENT

(This part is not applicable to Q1, Q2, Q3 or Half year Results)

13 (a) Segmented revenue and results for business or geographical segments (of the group) in the form presented in the issuer 's most recently audited annual financial statements, with comparative information for the immediately preceding year.

	Software and related services		Oilfield services		Hardware & others		Oil Production Contract		Consolidated	
	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000
Revenue from external customers	2,143	10,292	11,509	28,347	-	902	20,558	12,027	34,210	51,568
Segment results	(10,545)	(50,608)	(410)	12,536	-	502	(35,255)	(438)	(46,210)	(38,008)
Unallocated operating (expenses)/income									(9,869)	(15,207)
Results from operating activities									(56,079)	(53,215)
Finance income									850	895

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Finance costs									(127)	(216)
Income tax expense									(426)	-
Loss for the year									(55,782)	(52,536)
Assets and liabilities										
Segment assets	63,563	72,662	5,963	28,788	-	-	41,266	81,739	110,792	183,189
Investment in associates									46,597	49,510
Unallocated assets									67,923	84,165
Total assets									225,312	316,864
Segment liabilities	290	843	8,040	11,664	-	-	15,528	28,998	23,858	41,505
Unallocated liabilities									16,086	25,645
Total liabilities									39,944	67,150
Other segment information										
Depreciation	440	508	613	703	-	-	9,594	2,681	10,647	3,892
Unallocated depreciation									81	101
									10,728	3,993
Amortization of intangible assets	107	1,954	247	985	-	-	-	-	354	2,939
Capital expenditure	-	521	1,120	6,091	-	-	12,639	63,406	13,759	70,018
Unallocated capital expenditure									113	33
									13,872	70,051

13 (b)

	People's Republic of China		Kingdom of Cambodia		Indonesia		Total	
	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000	2008 RMB'000	2007 RMB'000
Revenue from external customers	22,701	36,696	9,929	14,872	1,580	-	34,210	51,568
Segment assets	178,715	267,354	43,753	45,168	2,844	4,342	225,312	316,864
Capital expenditure	13,872	70,051	-	-	-	-	13,872	70,051

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14. In review of performance, the factors leading to any material changes in contributions to turnover and earnings by the business or geographical segments.

Please refer to item 8.

15. A breakdown of sales.

Group	Latest Year 2008 (Unaudited) RMB'000	Previous Year 2007 (Unaudited) RMB'000	+ / (-) % Change
(a) Sales for first half year*	19,395	14,786	31
(b) (Loss)/profit after tax*	(3,802)	237	n.m.
(c) Sales for second half year*	14,815	36,782	(60)
(d) Loss after tax*	(51,980)	(52,773)	(2)

Adjusted for reclassification of transactions as disclosed in Paragraph 8.

16. A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year.

Total Annual Dividend (refer to Para 16 of appendix 7.2 for the required details)

	Latest Full Year 2008 (RMB million)	Latest Full Year 2007 (RMB million)
Ordinary	Nil	Nil
Preference	Nil	Nil
Total :	Nil	Nil

17. Interested Person Transactions

No interested person transactions were entered into during the year ended 31 December 2008.

By Order of the Board

William Chan Shut Li
Chairman of the Board

Lui Che Kin
Director & CFO

23 February 2009