

# A-Share Listed Cultural and Recreational Manufacturing Companies - Profiles and Financial Data

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## Abstracts

Cultural and recreational products include stationary, toys, musical instruments and sporting goods. According to CRI research, in 2016, the market size of cultural and recreational products in China exceeded USD 100 billion.

The total enrollment across all levels of schooling was over 240 million in 2016. The large number of students stimulated the demand for cultural and recreational products. Large demand also comes from enterprises and individual users. With price advantages, Chinese enterprises export a large number of cultural and recreational products every year.

According to CRI analysis, China has become an important production base of global cultural and recreational products. The technology has improved greatly following the expanding scale. However, it still lags behind developed countries in terms of manufacturing technology, technique design and products R&D. Despite great quantities of cultural and recreational manufacturers in China, the majority of them are quite small. With fewer large and famous brands, the market concentration rate remains at a low level.

Currently, technical innovation, marketing channels and brand values gradually become the core of the enterprises when competing with others. However, Chinese cultural and products still have problems of homogeneous products and single marketing approach. The competition centers on ordinary products and the production capacity is increasingly surplus. Some leading enterprises upgrade their products by integrating manufacturing techniques, design and innovation. The consumption area is expanded from student and enterprises to all kinds of people.

Given the economic development and improved residents' income, some famous Chinese brands in high-end market will take larger market share. Additionally, as people are more aware of environmental protection, cultural and recreational products which are innocuous and made of recyclable materials are likely to prevail. It is estimated that in the next few years cultural and recreational products will continue to develop.

In this report, CRI analyzes 9 relevant cultural and recreational products manufacturing enterprises listed in A-share market in China.

The report is composed of two parts: the first part is enterprise profiles and the second part is the operation status of these enterprises in the recent decade (presently 2006 to 2016, we will update it to the latest as time goes by).

The operation status is demonstrated from the following perspectives: (1) financial indexes, such as earnings per share, book value per share (BPS), sales per share, net cash flow per share, return on net worth and debt to asset ratio; (2) indexes on the income statement, such as revenue, operating profit, net profit and EBIT; (3) indexes on the income statement, such as revenue, operating profit, net profit and EBIT; (4) indexes on the balance sheet, such as liquid asset, fixed asset, current liability, non-current liability, capital reserve and shareholders' equity.

#### (1) Financial Indexes

Earnings per Share

Book Value per Share (BPS)

Sales per Share (SPS)

Net Cash Flow per Share from Operations

Net Cash Flow per Share (CNY)

Return on Net Worth

Net Profit Margin on Total Assets

Return on Invested Capital (ROIC) (%)

Gross Profit Margin on Sales (%)

Net Profit Margin on Sales (%)

EBIT Margin (%)

EBITDA Margin (%)

Debt to Asset Ratio (%)

Total Asset Turnover (times)

Cash/Operating Income Received from Sales of Goods or Services

YOY Growth Rate of Operating Revenue (%)

YOY Growth Rate of Operating Profit (%)

YOY Growth Rate of Net Profit Attributable to Shareholders of Parent Company (%)

## (2) Summary of Income Statement

Gross Revenue (CNY, million)

Total Operating Costs (CNY, million)

Revenue (CNY, million)

Operating Profit (CNY, million)

Total Profit (CNY, million)

Net Profit (CNY, million)

Net Profit Attributable to Shareholders of Parent Company (CNY, million)

Non-recurring Items (CNY, million)

Net Profit Deducting Non-recurring Items (CNY, million)

R&D Costs (CNY, million)

Earnings Before Interest and Tax (EBIT) (CNY, million)

Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA) (CNY, million)

### (3) Summary of Balance Sheet

Liquid Asset (CNY, million)

Fixed Asset (CNY, million)

Long-term Equity Investment

Total Assets (CNY, million)

Liquid Liability (CNY, million)

Non-current Liability (CNY, million)

Total Liability (CNY, million)

Capital Reserve (CNY, million)

Surplus Reserve (CNY, million)

Undistributed Profit (CNY, million)

Shareholders' Equity (CNY, million)

Equity Attributable to Shareholders of Parent Company (CNY, million)

#### (4) Summary of Cash Flow Statement

Cash Received from Sales of Goods and Services (CNY, million)

Cash Flow from Operations (CNY, million)

Cash Paid to Purchase Fixed Assets, Intangible Assets and Other Long-term Assets (CNY, million)

Cash Paid for Investments (CNY, million)

Cash Flow from Investments (CNY, million)

Cash Received from Investors (CNY, million)

Cash Received from Borrowings (CNY, million)

Cash Flow from Financing (CNY, million)

Net Increase of Cash and Cash Equivalents (CNY, million)

Cash and Cash Equivalents, End of Period (CNY, million)

Depreciation and Amortization (CNY, million)

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### COMPANIES IN THE REPORT:

- 1 BanBao Co., Ltd. (603398.SH)
- 2 Shenzhen Comix Group Co., Ltd. (002301.SZ)
- 3 Goldlok Toys Holdings (Guangdong) Co., Ltd. (002348.SZ)
- 4 Guangdong Qunxing Toys JSC Ltd. (002575.SZ)
- 5 Shanghai Yaoji Playing Card Co., Ltd. (002605.SZ)
- 6 Guangzhou Pearl River Piano Group Co., Ltd. (002678.SZ)
- 7 Hailun Piano Co., Ltd. (300329.SZ)
- 8 Shanghai M&g Stationery Inc. (603899.SH)
- 9 Huawei Culture Co., Ltd. (002502.SH)

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