

## Significant Differences between Accounts Prepared under PRC GAAP and HK GAAP

Differences between the accounts prepared under PRC GAAP and HK GAAP for the year ended 31st December 2001 are as follows:

	Profit distributable to shareholders		Net asset value	
	Group <i>Rmb'000</i>	Company <i>Rmb'000</i>	Group <i>Rmb'000</i>	Company <i>Rmb'000</i>
As reported under PRC GAAP	267,634	267,634	1,567,888	1,567,888
Reversal of equity accounting of the loss of the subsidiary	—	982	—	982
2001 proposed final dividend	—	—	106,400	106,400
As reported under HK GAAP	<u>267,634</u>	<u>268,616</u>	<u>1,674,288</u>	<u>1,675,270</u>