

## 財務報表調節表

本集團已按照中國會計準則編製一份截至2006年12月31日止年度之綜合財務報表。根據中國會計準則與香港準則編製的財務報表主要差異匯總如下：

## Reconciliation of financial statements

The Group has prepared a separate set of financial statements for the year ended 31 December 2006 in accordance with the PRC GAAP. The difference between the financial statements prepared under the PRC GAAP and HKFRS are summarised as follows:

		截至12月31日止年度 本公司權益持有人之應佔溢利 Profit attributable to equity holders of the Company for the year ended 31 December		本公司權益持有人 應佔資本之權益 Capital and reserves attributable to the equity holders of the Company as at 31 December	
		2006 人民幣千元 RMB'000	2005 人民幣千元 RMB'000	2006 人民幣千元 RMB'000	2005 人民幣千元 RMB'000
按中國會計制度	As stated in accordance with PRC GAAP	335,174	209,034	8,044,772	4,224,486
按香港財務報告準則 調整項目：	Impact of HKFRS adjustments				
1. 沖回出租物業 所計提折舊	1. Reversal of depreciation of investment properties under PRC GAAP	38,103	38,686	516,037	477,934
2. 出租物業評估值的 變化對損益的影響	2. Fair value adjustment of investment properties under HKFRS	32,160	3,350	656,274	624,114
3. 國內評估師和國際 評估師的評估值差異	3. Difference on revaluation of certain assets	5,636	5,636	(284,109)	(289,745)
4. 開發成本和開發產品中 的土地出讓金攤銷	4. Amortisation cost of land use rights in respect of properties underdevelopment for sale and properties held for sale under HKFRS	(18,827)	(6,223)	(31,905)	(13,078)
5. 沖回中國會計制度的 股權投資差額攤銷	5. Reversal of investment difference amortisation under PRC GAAP	3,310	3,310	(3,369)	(6,679)
6. 其他	6. Others	(282)	(189)	—	—
按香港財務報告準則	As stated in accordance with HKFRS	<u>395,274</u>	<u>253,604</u>	<u>8,897,700</u>	<u>5,017,032</u>