

Supplementary Information

31 December 2006

DIFFERENCES BETWEEN IFRS AND PRC GAAP AS APPLICABLE TO THE GROUP

The consolidated shareholders' equity of the Group prepared under IFRS and that prepared under PRC GAAP have the following major differences:

	2006	2005
	<i>RMB'000</i>	<i>RMB'000</i> (Restated)
Equity attributable to equity holders of the Company as per financial statements prepared under IFRS	(1,005,720)	(1,084,463)
Adjustment on property, plant and equipment revaluation and related depreciation	11,142	10,350
Adjustment on contribution from minority shareholders	26,684	26,684
Adjustment on dilution loss on share reform of an associate	16,317	–
Amortisation of trademark	(16,712)	–
Adjustment on impairment and amortisation of goodwill	(57,253)	(60,647)
Non-recognition of deferred tax assets	(21,387)	–
Equity attributable to equity holders of the Company as per financial statements prepared under PRC GAAP	(1,046,929)	(1,108,076)

The consolidated net profit/(loss) prepared under IFRS and that prepared under PRC GAAP have the following major differences:

	2006	2005
	<i>RMB'000</i>	<i>RMB'000</i> (Restated)
Net profit/(loss) attributable to equity holders of the Company as per financial statements prepared under IFRS	69,218	(3,726,095)
Adjustment on property, plant and equipment revaluation and related depreciation	771	3,530
Recognition of long outstanding payables in capital reserve	(27,479)	–
Amortisation of trademark	(16,712)	–
Adjustment on pre-operating expenses	–	(9,938)
Adjustment on impairment and amortisation of goodwill	(1,396)	11,200
Release of negative goodwill to income	4,790	4,790
Government grants recognised in capital reserve	–	(2,471)
Non-recognition of deferred tax assets	(21,387)	–
Adjustment on dilution loss on share reform of an associate	16,317	–
Others	–	1,447
Net profit/(loss) attributable to equity holders of the Company as per financial statements prepared under PRC GAAP	24,122	(3,717,537)

There are differences in other items in the financial statements due to differences in classification between IFRS and PRC GAAP.