



## Chapter XVI Effects of Significant Differences Between Accounts Prepared in Accordance with the PRC Accounting Rules and Regulations and Accounts Prepared in Accordance with Accounting Principles Generally Accepted in Hong Kong

Differences between the accounts prepared under the PRC Accounting Rules and Regulations (“PRC GAAP”) and these accounts prepared under Hong Kong Generally Accepted Accounting Principles (“HK GAAP”) for the year ended 31st December 2001 are as follows:

	For the year ended 31st December 2001 Profit attributable to shareholders		As at 31st December 2001 Net assets value	
	Group RMB '000	Company RMB '000	Group RMB '000	Company RMB '000
Prepared in accordance with PRC GAAP	122,888	122,205	2,175,492	2,174,054
Provision for impairment on fixed assets recognised in current period under HK GAAP	(39,538)	(35,904)	—	—
Equity accounting for the results and reserves of subsidiaries under the PRC GAAP	73	5,900	—	(92,202)
Amortisation of negative goodwill not allowed under HK GAAP	—	—	(3,731)	(3,731)
Revaluation surplus on land use right under the PRC GAAP	—	—	(4,200)	(4,200)
Revaluation surplus on investment property under HK GAAP	—	—	17,705	17,705
Reversal of amortisation of revalued land use right under the PRC GAAP	102	—	478	—
Capital reserve arising on consolidation under HK GAAP	—	—	9,946	—
Amortisation of long term stock investment difference over ten years under PRC GAAP	(621)	—	(1,321)	—
Proposed final dividends not reflected as dividend payable under HK GAAP	—	—	36,228	36,228
Others	(210)	—	(198)	3
Prepared in accordance with HK GAAP	<u>82,694</u>	<u>92,201</u>	<u>2,230,399</u>	<u>2,127,857</u>