

# RECONCILIATION OF ACCOUNTS

(FOR MANAGEMENT PURPOSE ONLY)

## DIFFERENCES BETWEEN ACCOUNTS PREPARED UNDER HONG KONG GENERALLY ACCEPTED ACCOUNTING PRINCIPLES ("HKGAAP") AND PRC ACCOUNTING STANDARDS

	Net assets at 31st December 2001 RMB'000	Profit attributable to shareholders for the year ended 31st December 2000 RMB'000
Prepared under PRC accounting standards	1,340,524	80,896
HKGAAP adjustments:		
Depreciation charges due to revaluation on 30th September 1996	(16,141)	(1,837)
Surplus from revaluation for listing of H shares	21,300	-
Overprovision of education fund	7,927	1,110
Overprovision of welfare expenses	9,967	1,577
Provision for doubtful debts	(11,127)	-
Tax adjustment	(1,809)	-
Provision for slow moving and obsolete inventories	(2,143)	-
2001 Final dividend proposed	36,585	-
Others	(267)	-
Prepared under HKGAAP	1,384,816	81,746