
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of April 2024

Commission File Number: 001-36222

Autohome Inc.

**18th Floor Tower B, CEC Plaza
3 Dan Ling Street
Haidian District, Beijing 100080
The People's Republic of China
(Address of principal executive offices)**

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Explanatory Note

Autohome Inc. (the “Company”) filed its annual report on Form 20-F for the fiscal year ended December 31, 2023 with the United States Securities and Exchange Commission on April 25, 2024, U.S. Eastern Time. On April 25, 2024, Hong Kong Time, the Company also published its annual report for the fiscal year ended December 31, 2023 (the “HK Annual Report”) pursuant to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “HKEX Listing Rules”). Pursuant to the HKEX Listing Rules, the HK Annual Report contains supplemental disclosure of reconciliation of the material differences between the consolidated financial statements of the Company prepared under the U.S. GAAP and International Financial Reporting Standards, which has been attached hereto as Exhibit 99.1.

Exhibit Index

Exhibit 99.1 – [Supplemental Disclosure – Reconciliation Between U.S. GAAP and International Financial Reporting Standards](#)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Autohome Inc.

By: /s/ Tao Wu

Name: Tao Wu

Title: Director and Chief Executive Officer

Date: April 25, 2024

RECONCILIATION BETWEEN U.S. GAAP AND INTERNATIONAL FINANCIAL REPORTING STANDARDS

The consolidated financial statements are prepared in accordance with U.S. GAAP, which differ in certain respects from International Financial Reporting Standards (“IFRS”). The effects of material differences between the consolidated financial statements of the Group prepared under U.S. GAAP and IFRS are as follows:

Reconciliation of audited consolidated statements of comprehensive income:

	For the year ended December 31,	
	2022	2023
	(in thousands)	
Reconciliation of net income in the consolidated total comprehensive income		
Net income as reported under U.S. GAAP	1,824,626	1,925,409
IFRS adjustments:		
Preferred shares (Note a)	130,487	(17,001)
Leases (Note b)	1,370	(1,573)
Share-based compensations (Note c)	(59,538)	(65,524)
Net income as reported under IFRS	1,896,945	1,841,311

Reconciliation of audited consolidated balance sheets:

	As of December 31,	
	2022	2023
	(in thousands)	
Reconciliation of total equity in the consolidated balance sheets		
Total equity as reported under U.S. GAAP	23,482,987	23,414,305
IFRS adjustments:		
Preferred shares (Note a)	1,035,332	1,182,018
Leases (Note b)	(7,963)	(9,536)
Total equity as reported under IFRS	24,510,356	24,586,787

Notes:

Basis of Preparation

The Directors of the Company are responsible for preparation of the Reconciliation Statement in accordance with the relevant requirements of the Hong Kong Listing Rules and relevant guidance in HKEX-GL111-22. The Reconciliation Statement was prepared based on the Company’s consolidated financial information for the year ended December 31, 2023 prepared under U.S. GAAP, with adjustments made (if any) thereto in arriving at the unaudited financial information of the Company prepared under IFRS. The adjustments reflect the differences between the Company’s accounting policies under U.S. GAAP and IFRS. The new and amended standards of IFRS effective for accounting periods beginning on or after January 1, 2023 do not have significant impact on the financial performance and positions of the Company.

(a) Preferred Shares

Under U.S. GAAP, the preferred shares of the Company are accounted for as mezzanine equity, which is subsequently accreted to the amount which equals to redemption value of each series of preferred shares.

Under IFRS, the preferred shares, which are redeemable at the option of the holder, represent a financial liability. And the financial liability is measured at fair value and changes in the fair value are reflected in the consolidated statements of comprehensive income. The amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of the liability shall be presented in the consolidated balance sheets as accumulated other comprehensive income; the remaining amount of change in the fair value of the liability shall be presented in the consolidated statements of comprehensive income.

Accordingly, the reconciliation includes a fair value profit change of RMB130.49 million and RMB17.00 million (negative) recognized in the consolidated statements of comprehensive income for each of the years ended December 31, 2022 and 2023, respectively. The reconciliation also includes the difference between mezzanine equity and financial liabilities under IFRS of RMB1,035.33 million and RMB1,182.02 million as at December 31, 2022 and 2023, respectively.

(b) Leases

For operating leases under U.S. GAAP, the subsequent measurement of the lease liability is based on the present value of the remaining lease payments using the discount rate determined at lease commencement, while the right-of-use asset is remeasured at the amount of the lease liability, adjusted for the remaining balance of any lease incentives received, cumulative prepaid or accrued rents, unamortized initial direct costs and any impairment. This treatment under U.S. GAAP results in straight line expense being incurred over the lease term, as opposed to IFRS which generally yields a “front-loaded” expense with more expense recognized in earlier years of the lease.

Accordingly, the reconciliation includes an expenses difference recognized in the consolidated statements of comprehensive income of RMB1.37 million and RMB1.57 million (negative) for each of the years ended December 31, 2022 and 2023. The reconciliation also includes a difference in total equity of RMB7.96 million (negative) and RMB9.54 million (negative) as at December 31, 2022 and 2023, respectively.

(c) Share-based Compensation

Under U.S. GAAP, the Company has elected to recognize compensation expense using the straight-line method for all share-based awards granted with service conditions that have a graded vesting schedule. For awards with performance condition and multiple service dates, if the performance conditions are all set at inception and independent for each year, each tranche is accounted for as a separate award with its own requisite service period. Compensation cost is recognized over the respective requisite service period separately for each separately-vesting tranche as though each tranche of the award is, in substance, a separate award.

Under IFRS, the accelerated method is required to recognize compensation expense for all employee equity awards granted with graded vesting.

Accordingly, the reconciliation includes an expense recognition difference in the consolidated statements of comprehensive income of RMB59.54 million (negative) and RMB65.52 million (negative) for the years ended December 31, 2022 and 2023, respectively.