

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	(Unaudited)									
	Attributable to the equity holders of the Company									
	Share capital HK\$'m	Premises revaluation reserve HK\$'m	Reserve for fair value changes of available- for-sale securities HK\$'m	Cash flow hedge reserve HK\$'m	Regulatory reserve* HK\$'m	Translation reserve HK\$'m	Retained earnings HK\$'m	Total HK\$'m	Non- controlling interests HK\$'m	Total equity HK\$'m
At 1 January 2010, as previously reported	52,864	11,559	1,880	–	4,040	225	32,334	102,902	2,733	105,635
Effect of early adoption of HKAS 12 (Amendment)	–	101	–	–	–	–	1,176	1,277	3	1,280
At 1 January 2010, as restated	52,864	11,660	1,880	–	4,040	225	33,510	104,179	2,736	106,915
Comprehensive income	–	1,629	974	(1)	–	66	7,171	9,839	166	10,005
Release upon disposal of premises	–	(30)	–	–	–	–	30	–	–	–
Transfer from retained earnings	–	–	–	–	571	–	(571)	–	–	–
Dividend paid	–	–	–	–	–	–	(6,027)	(6,027)	(72)	(6,099)
At 30 June 2010	52,864	13,259	2,854	(1)	4,611	291	34,113	107,991	2,830	110,821
Company and subsidiaries	52,864	13,259	2,854	(1)	4,611	291	34,062	107,940		
Associates	–	–	–	–	–	–	51	51		
	52,864	13,259	2,854	(1)	4,611	291	34,113	107,991		
At 1 July 2010, as previously reported	52,864	13,157	2,854	(1)	4,611	291	32,935	106,711	2,826	109,537
Effect of early adoption of HKAS 12 (Amendment)	–	102	–	–	–	–	1,178	1,280	4	1,284
At 1 July 2010, as restated	52,864	13,259	2,854	(1)	4,611	291	34,113	107,991	2,830	110,821
Comprehensive income	–	2,496	(225)	1	–	162	8,985	11,419	334	11,753
Release upon disposal of premises	–	(5)	–	–	–	–	5	–	–	–
Transfer from retained earnings	–	–	–	–	465	–	(465)	–	–	–
Dividend paid	–	–	–	–	–	–	(4,229)	(4,229)	(56)	(4,285)
At 31 December 2010	52,864	15,750	2,629	–	5,076	453	38,409	115,181	3,108	118,289
Company and subsidiaries	52,864	15,750	2,629	–	5,076	453	38,359	115,131		
Associates	–	–	–	–	–	–	50	50		
	52,864	15,750	2,629	–	5,076	453	38,409	115,181		
At 1 January 2011	52,864	15,750	2,629	–	5,076	453	38,409	115,181	3,108	118,289
Comprehensive income	–	4,369	588	–	–	97	11,976	17,030	396	17,426
Release upon disposal of premises	–	(19)	–	–	–	–	19	–	–	–
Transfer from retained earnings	–	–	–	–	1,519	–	(1,519)	–	–	–
Dividend paid	–	–	–	–	–	–	(6,048)	(6,048)	(44)	(6,092)
At 30 June 2011	52,864	20,100	3,217	–	6,595	550	42,837	126,163	3,460	129,623
Company and subsidiaries	52,864	20,100	3,217	–	6,595	550	42,785	126,111		
Associates	–	–	–	–	–	–	52	52		
	52,864	20,100	3,217	–	6,595	550	42,837	126,163		
Representing:										
2011 interim dividend (Note 15)							6,661			
Others							36,176			
Retained earnings as at 30 June 2011							42,837			

* In accordance with the requirements of the HKMA, the amounts are set aside for general banking risks, including future losses or other unforeseeable risks, in addition to the loan impairment allowances recognised under HKAS 39.

The notes on pages 43 to 109 are an integral part of this interim financial information.