

# Consolidated Statement of Changes in Equity

	Attributable to the equity holders of the Company									
	Reserves									Total equity HK\$'m
	Share capital HK\$'m	Premises revaluation reserve HK\$'m	Reserve for fair value changes of available-for-sale securities HK\$'m	Regulatory reserve* HK\$'m	Translation reserve HK\$'m	Merger reserve** HK\$'m	Retained earnings HK\$'m	Total HK\$'m	Non-controlling interests HK\$'m	
At 1 January 2015, as previously reported	52,864	37,510	1,930	10,011	778	-	73,621	176,714	4,758	181,472
Effect of merger of entity under common control	-	-	-	-	(526)	1,789	734	1,997	-	1,997
At 1 January 2015, as restated	52,864	37,510	1,930	10,011	252	1,789	74,355	178,711	4,758	183,469
Profit for the year	-	-	-	-	-	-	26,982	26,982	699	27,681
Other comprehensive income:										
Premises	-	3,142	-	-	-	-	-	3,142	27	3,169
Available-for-sale securities	-	-	(1,632)	-	-	-	-	(1,632)	(46)	(1,678)
Change in fair value of hedging instruments under net investment hedges	-	-	-	-	49	-	-	49	2	51
Currency translation difference	-	(9)	(4)	-	(647)	-	-	(660)	(17)	(677)
Total comprehensive income	-	3,133	(1,636)	-	(598)	-	26,982	27,881	665	28,546
Release upon disposal of premises	-	(365)	-	-	-	-	365	-	-	-
Transfer from retained earnings	-	-	-	917	-	-	(917)	-	-	-
Dividends	-	-	-	-	-	-	(11,842)	(11,842)	(253)	(12,095)
Increase in non-controlling interests arising from capital issuance of a subsidiary	-	-	-	-	-	-	-	-	245	245
At 31 December 2015	52,864	40,278	294	10,928	(346)	1,789	88,943	194,750	5,415	200,165
At 1 January 2016, as previously reported	52,864	40,278	294	10,879	191	-	88,072	192,578	5,415	197,993
Effect of merger of entity under common control	-	-	-	49	(537)	1,789	871	2,172	-	2,172
At 1 January 2016, as restated	52,864	40,278	294	10,928	(346)	1,789	88,943	194,750	5,415	200,165
Profit for the year	-	-	-	-	-	-	55,503	55,503	820	56,323
Other comprehensive income:										
Premises	-	186	-	-	-	-	-	186	(10)	176
Available-for-sale securities	-	-	(703)	-	-	-	-	(703)	(158)	(861)
Currency translation difference	-	-	(16)	-	(173)	-	-	(189)	(21)	(210)
Release upon disposal of discontinued operations reclassified to income statement	-	-	(167)	-	(203)	-	-	(370)	-	(370)
Total comprehensive income	-	186	(886)	-	(376)	-	55,503	54,427	631	55,058
Acquisition of entity under common control	-	-	-	-	-	(4,076)	-	(4,076)	-	(4,076)
Transfer from retained earnings	-	-	-	539	-	2,287	(2,826)	-	-	-
Release upon disposal of discontinued operations	-	(4,856)	-	(2,240)	-	-	7,096	-	-	-
Dividends	-	-	-	-	-	-	(20,448)	(20,448)	(139)	(20,587)
At 31 December 2016	52,864	35,608	(592)	9,227	(722)	-	128,268	224,653	5,907	230,560

\* 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.

\*\* Merger reserve was arising on the application of merger accounting method in relation to the combination with entity under common control.

The notes on pages 132 to 282 are an integral part of these financial statements.