

# Consolidated Statement of Changes in Equity

	Attributable to 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 2016, as previously reported	52,864	40,278	294	10,928	(346)	1,789	88,943	194,750	5,415	200,165
Effect of merger of entities under common control	-	-	2	-	(495)	3,455	661	3,623	-	3,623
At 1 January 2016, as restated	52,864	40,278	296	10,928	(841)	5,244	89,604	198,373	5,415	203,788
Profit for the year	-	-	-	-	-	-	55,876	55,876	820	56,696
Other comprehensive income:										
Premises	-	186	-	-	-	-	-	186	(10)	176
Available-for-sale securities	-	-	(705)	-	-	-	-	(705)	(158)	(863)
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	(888)	-	(376)	-	55,876	54,798	631	55,429
Acquisition of entities 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	(1,217)	3,455	129,302	228,647	5,907	234,554
At 1 January 2017, as previously reported	52,864	35,608	(592)	9,227	(722)	-	128,268	224,653	5,907	230,560
Effect of merger of entities under common control	-	-	-	-	(495)	3,455	1,034	3,994	-	3,994
At 1 January 2017, as restated	52,864	35,608	(592)	9,227	(1,217)	3,455	129,302	228,647	5,907	234,554
Profit for the year	-	-	-	-	-	-	31,070	31,070	767	31,837
Other comprehensive income:										
Premises	-	1,831	-	-	-	-	-	1,831	-	1,831
Available-for-sale securities	-	-	682	-	-	-	-	682	156	838
Currency translation difference	-	2	(58)	-	510	-	-	454	5	459
Release upon disposal of discontinued operations reclassified to income statement	-	-	10	-	38	-	-	48	-	48
Total comprehensive income	-	1,833	634	-	548	-	31,070	34,085	928	35,013
Acquisition of entities under common control	-	-	-	-	-	(6,618)	-	(6,618)	-	(6,618)
Transfer from retained earnings	-	-	-	1,156	-	3,163	(4,319)	-	-	-
Release upon disposal of discontinued operations	-	(752)	-	(159)	-	-	911	-	(2,078)	(2,078)
Dividends	-	-	-	-	-	-	(13,375)	(13,375)	(152)	(13,527)
At 31 December 2017	52,864	36,689	42	10,224	(669)	-	143,589	242,739	4,605	247,344

\* 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 entities under common control.

The notes on pages 134 to 281 are an integral part of these financial statements.