

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	(Unaudited)									
	Attributable to the equity holders of the Company									
	Reserves									
	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	Total equity 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 entity under common control	-	-	2	-	(214)	2,384	2	2,174	-	2,174
At 1 January 2016, as restated	52,864	40,278	296	10,928	(560)	4,173	88,945	196,924	5,415	202,339
Profit for the period	-	-	-	-	-	-	42,837	42,837	414	43,251
Other comprehensive income:										
Premises	-	(308)	-	-	-	-	-	(308)	(10)	(318)
Available-for-sale securities	-	-	1,135	-	-	-	-	1,135	311	1,446
Currency translation difference	-	-	(10)	-	12	-	-	2	(5)	(3)
Release upon disposal of discontinued operations reclassified to income statement	-	-	(167)	-	(203)	-	-	(370)	-	(370)
Total comprehensive income	-	(308)	958	-	(191)	-	42,837	43,296	710	44,006
Transfer from retained earnings	-	-	-	645	-	-	(645)	-	-	-
Release upon disposal of discontinued operations	-	(4,856)	-	(2,240)	-	-	7,096	-	-	-
Dividends	-	-	-	-	-	-	(7,179)	(7,179)	(96)	(7,275)
At 30 June 2016	52,864	35,114	1,254	9,333	(751)	4,173	131,054	233,041	6,029	239,070
Profit for the period	-	-	-	-	-	-	12,667	12,667	406	13,073
Other comprehensive income:										
Premises	-	494	-	-	-	-	-	494	-	494
Available-for-sale securities	-	-	(1,840)	-	-	-	-	(1,840)	(469)	(2,309)
Currency translation difference	-	-	(6)	-	(184)	-	-	(190)	(16)	(206)
Total comprehensive income	-	494	(1,846)	-	(184)	-	12,667	11,131	(79)	11,052
Acquisition of entity under common control	-	-	-	-	-	(4,076)	-	(4,076)	-	(4,076)
Transfer from retained earnings	-	-	-	(106)	-	2,287	(2,181)	-	-	-
Dividends	-	-	-	-	-	-	(13,269)	(13,269)	(43)	(13,312)
At 31 December 2016	52,864	35,608	(592)	9,227	(935)	2,384	128,271	226,827	5,907	232,734

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	(Unaudited)									
	Attributable to the equity holders of the Company									
	Reserves									
	Share capital	Premises revaluation reserve	Reserve for fair value changes of available-for-sale securities	Regulatory reserve*	Translation reserve	Merger reserve**	Retained earnings	Total	Non-controlling interests	Total equity
HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	
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 entity under common control	-	-	-	-	(213)	2,384	3	2,174	-	2,174
At 1 January 2017, as restated	52,864	35,608	(592)	9,227	(935)	2,384	128,271	226,827	5,907	232,734
Profit for the period	-	-	-	-	-	-	17,216	17,216	387	17,603
Other comprehensive income:										
Premises	-	1,115	-	-	-	-	-	1,115	-	1,115
Available-for-sale securities	-	-	1,616	-	-	-	-	1,616	159	1,775
Currency translation difference	-	1	(32)	-	268	-	-	237	6	243
Release upon disposal of discontinued operations reclassified to income statement	-	-	10	-	38	-	-	48	-	48
Total comprehensive income	-	1,116	1,594	-	306	-	17,216	20,232	552	20,784
Acquisition of entity under common control	-	-	-	-	-	(2,996)	-	(2,996)	-	(2,996)
Transfer from retained earnings	-	-	-	1,041	-	612	(1,653)	-	-	-
Release upon disposal of discontinued operations	-	(752)	-	(159)	-	-	911	-	(2,078)	(2,078)
Dividends	-	-	-	-	-	-	(6,608)	(6,608)	(99)	(6,707)
At 30 June 2017	52,864	35,972	1,002	10,109	(629)	-	138,137	237,455	4,282	241,737

* 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 41 to 116 are an integral part of this interim financial information.