

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	(Unaudited)									
	Attributable to 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 2017, as previously reported	52,864	35,608	(592)	9,227	(1,217)	3,455	129,302	228,647	5,907	234,554
Effect of merger of entities under common control	-	-	-	-	(59)	1,062	183	1,186	-	1,186
At 1 January 2017, as restated	52,864	35,608	(592)	9,227	(1,276)	4,517	129,485	229,833	5,907	235,740
Profit for the period	-	-	-	-	-	-	17,486	17,486	387	17,873
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)	-	245	-	-	214	6	220
Release upon disposal of discontinued operations reclassified to income statement	-	-	10	-	38	-	-	48	-	48
Total comprehensive income	-	1,116	1,594	-	283	-	17,486	20,479	552	21,031
Acquisition of entities 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	(993)	2,133	139,621	240,708	4,282	244,990
Profit for the period	-	-	-	-	-	-	13,677	13,677	380	14,057
Other comprehensive income:										
Premises	-	716	-	-	-	-	-	716	-	716
Available-for-sale securities	-	-	(934)	-	-	-	-	(934)	(3)	(937)
Currency translation difference	-	1	(26)	-	265	-	-	240	(1)	239
Total comprehensive income	-	717	(960)	-	265	-	13,677	13,699	376	14,075
Acquisition of entities under common control	-	-	-	-	-	(3,622)	-	(3,622)	-	(3,622)
Transfer from retained earnings	-	-	-	115	-	2,551	(2,666)	-	-	-
Dividends	-	-	-	-	-	-	(6,767)	(6,767)	(53)	(6,820)
At 31 December 2017	52,864	36,689	42	10,224	(728)	1,062	143,865	244,018	4,605	248,623

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	(Unaudited)										
	Attributable to equity holders of the Company										
	Reserves										
	Share capital	Premises revaluation reserve	Reserve for fair value changes/ Reserve for fair value changes of available-for-sale securities	Reserve for own credit risk	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	HK\$'m	
At 1 January 2018, as previously reported	52,864	36,689	42	-	10,224	(669)	-	143,589	242,739	4,605	247,344
Effect of merger of entities under common control	-	-	-	-	-	(59)	1,062	276	1,279	-	1,279
At 1 January 2018, as restated	52,864	36,689	42	-	10,224	(728)	1,062	143,865	244,018	4,605	248,623
Effect of adoption of HKFRS 9	-	-	(1,816)	-	(750)	-	-	194	(2,372)	(106)	(2,478)
Profit for the period	-	-	-	-	-	-	-	17,528	17,528	350	17,878
Other comprehensive income:											
Premises	-	1,416	-	-	-	-	-	-	1,416	-	1,416
Equity instruments at fair value through other comprehensive income	-	-	(168)	-	-	-	-	-	(168)	(14)	(182)
Own credit risk	-	-	-	7	-	-	-	-	7	-	7
Debt instruments at fair value through other comprehensive income	-	-	(2,099)	-	-	-	-	-	(2,099)	(431)	(2,530)
Currency translation difference	-	-	(4)	-	-	(99)	-	-	(103)	-	(103)
Total comprehensive income	-	1,416	(2,271)	7	-	(99)	-	17,528	16,581	(95)	16,486
Acquisition of entities under common control	-	-	-	-	-	-	(2,168)	-	(2,168)	-	(2,168)
Release upon disposal of equity instruments at fair value through other comprehensive income:											
Transfer to retained earnings	-	-	(43)	-	-	-	-	-	(43)	(42)	(85)
Transfer from reserve for fair value changes	-	-	-	-	-	-	-	43	43	42	85
Deferred tax	-	-	7	-	-	-	-	-	7	7	14
Current tax	-	-	-	-	-	-	-	(7)	(7)	(7)	(14)
Transfer from retained earnings	-	-	-	-	1,272	-	1,106	(2,378)	-	-	-
Dividends	-	-	-	-	-	-	-	(8,014)	(8,014)	(124)	(8,138)
At 30 June 2018	52,864	38,105	(4,081)	7	10,746	(827)	-	151,231	248,045	4,280	252,325

* 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/HKFRS 9.

** 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 41 to 125 are an integral part of this interim financial information.