

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	(Unaudited)											
	Attributable to equity holders of the Company											
	Share capital HK\$'m	Reserves							Total HK\$'m	Other equity instruments HK\$'m	Non- controlling interests HK\$'m	Total equity HK\$'m
		Premises revaluation reserve HK\$'m	Reserve for fair value changes HK\$'m	Reserve for own credit risk HK\$'m	Regulatory reserve* HK\$'m	Translation reserve HK\$'m	Merger reserve** HK\$'m	Retained earnings HK\$'m				
At 1 January 2018, as previously reported	52,864	36,689	(1,774)	-	9,474	(728)	1,062	144,059	241,646	-	4,499	246,145
Effect of merger of entity under common control	-	-	-	-	-	21	350	25	396	-	-	396
At 1 January 2018, as restated	52,864	36,689	(1,774)	-	9,474	(707)	1,412	144,084	242,042	-	4,499	246,541
Profit for the period	-	-	-	-	-	-	-	17,561	17,561	-	350	17,911
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)	-	17,561	16,614	-	(95)	16,519
Release upon disposal of equity instruments at fair value through other comprehensive income:												
Transfer	-	-	(43)	-	-	-	-	43	-	-	-	-
Deferred tax	-	-	7	-	-	-	-	-	7	-	7	14
Current tax	-	-	-	-	-	-	-	(7)	(7)	-	(7)	(14)
Acquisition of entities under common control	-	-	-	-	-	-	(2,168)	-	(2,168)	-	-	(2,168)
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	(806)	350	151,289	248,474	-	4,280	252,754
Profit for the period	-	-	-	-	-	-	-	14,509	14,509	-	234	14,743
Other comprehensive income:												
Premises	-	422	-	-	-	-	-	-	422	-	-	422
Equity instruments at fair value through other comprehensive income	-	-	(619)	-	-	-	-	-	(619)	-	(31)	(650)
Own credit risk	-	-	-	18	-	-	-	-	18	-	-	18
Debt instruments at fair value through other comprehensive income	-	-	492	-	-	-	-	-	492	-	(33)	459
Currency translation difference	-	-	31	-	-	(26)	-	-	5	-	-	5
Total comprehensive income	-	422	(96)	18	-	(26)	-	14,509	14,827	-	170	14,997
Release upon disposal of equity instruments at fair value through other comprehensive income:												
Transfer	-	-	73	-	-	-	-	(73)	-	-	-	-
Deferred tax	-	-	(12)	-	-	-	-	-	(12)	-	(9)	(21)
Current tax	-	-	-	-	-	-	-	12	12	-	9	21
Release upon redemption of financial liabilities designated at fair value through profit or loss:												
Transfer	-	-	-	(20)	-	-	-	20	-	-	-	-
Current tax	-	-	-	-	-	-	-	(3)	(3)	-	-	(3)
Transfer to retained earnings	-	-	-	-	(250)	-	-	250	-	-	-	-
Issue of other equity instruments	-	-	-	-	-	-	-	-	-	23,476	-	23,476
Dividends	-	-	-	-	-	-	-	(5,762)	(5,762)	-	(89)	(5,851)
At 31 December 2018	52,864	38,527	(4,116)	5	10,496	(832)	350	160,242	257,536	23,476	4,361	285,373

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	Reserves											Total equity HK\$'m
	Share capital HK\$'m	Premises revaluation reserve HK\$'m	Reserve for fair value changes HK\$'m	Reserve for own credit risk HK\$'m	Regulatory reserve* HK\$'m	Translation reserve HK\$'m	Merger reserve** HK\$'m	Retained earnings HK\$'m	Total HK\$'m	Other equity instruments HK\$'m	Non- controlling interests HK\$'m	
At 1 January 2019, as previously reported	52,864	38,527	(4,116)	5	10,496	(853)	-	160,147	257,070	23,476	4,361	
Effect of merger of entity under common control	-	-	-	-	-	21	350	95	466	-	-	466
At 1 January 2019, as restated	52,864	38,527	(4,116)	5	10,496	(832)	350	160,242	257,536	23,476	4,361	285,373
Profit for the period	-	-	-	-	-	-	-	17,949	17,949	-	327	18,276
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	-	(695)	(695)	695	-	-
Other comprehensive income:	-	-	-	-	-	-	-	17,254	17,254	695	327	18,276
Premises	-	933	-	-	-	-	-	-	933	-	-	933
Equity instruments at fair value through other comprehensive income	-	-	(177)	-	-	-	-	-	(177)	-	(3)	(180)
Own credit risk	-	-	-	(41)	-	-	-	-	(41)	-	-	(41)
Debt instruments at fair value through other comprehensive income	-	-	3,155	-	-	-	-	-	3,155	-	489	3,644
Currency translation difference	-	-	10	-	-	151	-	-	161	-	-	161
Total comprehensive income	-	933	2,988	(41)	-	151	-	17,254	21,285	695	813	22,793
Release upon disposal of equity instruments at fair value through other comprehensive income:	-	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	8	-	-	-	-	(8)	-	-	-	-
Deferred tax	-	-	(1)	-	-	-	-	-	(1)	-	(1)	(2)
Current tax	-	-	-	-	-	-	-	1	1	-	1	2
Acquisition of entity under common control	-	-	-	-	-	-	(728)	-	(728)	-	-	(728)
Transfer from retained earnings	-	-	-	-	381	-	378	(759)	-	-	-	-
Dividends	-	-	-	-	-	-	-	(9,759)	(9,759)	(695)	(117)	(10,571)
At 30 June 2019	52,864	39,460	(1,121)	(36)	10,877	(681)	-	166,971	268,334	23,476	5,057	296,867

* 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 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 43 to 113 are an integral part of this interim financial information.