

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	(Unaudited)											
	Attributable to equity holders of the Company											
	Share capital HK\$'m	Reserves						Retained earnings HK\$'m	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					
At 1 January 2019	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	-	-
	-	-	-	-	-	-	-	17,254	17,254	695	327	18,276
Other comprehensive income:												
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
Profit for the period	-	-	-	-	-	-	-	15,625	15,625	-	173	15,798
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	-	(695)	(695)	695	-	-
	-	-	-	-	-	-	-	14,930	14,930	695	173	15,798
Other comprehensive income:												
Premises	-	(2)	-	-	-	-	-	-	(2)	-	-	(2)
Equity instruments at fair value through other comprehensive income	-	-	6	-	-	-	-	-	6	-	(4)	2
Own credit risk	-	-	-	3	-	-	-	-	3	-	-	3
Debt instruments at fair value through other comprehensive income	-	-	1,173	-	-	-	-	-	1,173	-	93	1,266
Currency translation difference	-	-	1	-	-	100	-	-	101	-	-	101
Total comprehensive income	-	(2)	1,180	3	-	100	-	14,930	16,211	695	262	17,168
Release upon disposal of equity instruments at fair value through other comprehensive income:												
Transfer	-	-	13	-	-	-	-	(13)	-	-	-	-
Deferred tax	-	-	(3)	-	-	-	-	-	(3)	-	(2)	(5)
Current tax	-	-	-	-	-	-	-	3	3	-	2	5
Transfer from retained earnings	-	-	-	-	200	-	-	(200)	-	-	-	-
Dividends	-	-	-	-	-	-	-	(5,762)	(5,762)	(695)	(86)	(6,543)
At 31 December 2019	52,864	39,458	69	(33)	11,077	(581)	-	175,929	278,783	23,476	5,233	307,492

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	(Unaudited)											
	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 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 2020	52,864	39,458	69	(33)	11,077	(581)	-	175,929	278,783	23,476	5,233	307,492
Profit for the period	-	-	-	-	-	-	-	15,898	15,898	-	263	16,161
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	-	(689)	(689)	689	-	-
Other comprehensive income:	-	-	-	-	-	-	-	15,209	15,209	689	263	16,161
Premises	-	(433)	-	-	-	-	-	-	(433)	-	-	(433)
Equity instruments at fair value through other comprehensive income	-	-	(123)	-	-	-	-	-	(123)	-	(109)	(232)
Own credit risk	-	-	-	1	-	-	-	-	1	-	-	1
Debt instruments at fair value through other comprehensive income	-	-	1,506	-	-	-	-	-	1,506	-	171	1,677
Currency translation difference	-	-	(49)	-	-	(321)	-	-	(370)	-	-	(370)
Total comprehensive income	-	(433)	1,334	1	-	(321)	-	15,209	15,790	689	325	16,804
Release upon disposal of equity instruments at fair value through other comprehensive income:	-	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	70	-	-	-	-	(70)	-	-	-	-
Deferred tax	-	-	(11)	-	-	-	-	-	(11)	-	(11)	(22)
Current tax	-	-	-	-	-	-	-	11	11	-	11	22
Release upon redemption of financial liabilities designated at fair value through profit or loss:	-	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	38	-	-	-	(38)	-	-	-	-
Deferred tax	-	-	-	(6)	-	-	-	-	(6)	-	-	(6)
Current tax	-	-	-	-	-	-	-	6	6	-	-	6
Transfer to retained earnings	-	-	-	-	(5,410)	-	-	5,410	-	-	-	-
Dividends	-	-	-	-	-	-	-	(10,488)	(10,488)	(689)	(115)	(11,292)
At 30 June 2020	52,864	39,025	1,462	-	5,667	(902)	-	185,969	284,085	23,476	5,443	313,004

* 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 entity under common control.

The notes on pages 44 to 113 are an integral part of this interim financial information.