

Consolidated Statement of Changes in Equity

	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	Reserve for fair value changes	Reserve for own credit risk	Regulatory reserve*	Translation reserve	Retained earnings				
		HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	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 year	-	-	-	-	-	-	27,863	27,863	-	605	28,468
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	(1,376)	(1,376)	1,376	-	-
	-	-	-	-	-	-	26,487	26,487	1,376	605	28,468
Other comprehensive income:											
Premises	-	(1,410)	-	-	-	-	-	(1,410)	-	-	(1,410)
Equity instruments at fair value through other comprehensive income	-	-	(6)	-	-	-	-	(6)	-	(64)	(70)
Own credit risk	-	-	-	1	-	-	-	1	-	-	1
Debt instruments at fair value through other comprehensive income	-	-	1,422	-	-	-	-	1,422	-	301	1,723
Currency translation difference	-	-	161	-	-	78	-	239	-	-	239
Total comprehensive income	-	(1,410)	1,577	1	-	78	26,487	26,733	1,376	842	28,951
Release upon disposal of equity instruments at fair value through other comprehensive income:											
Transfer	-	-	96	-	-	-	(96)	-	-	-	-
Deferred tax	-	-	(16)	-	-	-	-	(16)	-	(16)	(32)
Current tax	-	-	-	-	-	-	16	16	-	16	32
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	-	-	-	-	(6,297)	-	6,297	-	-	-	-
Dividends	-	-	-	-	-	-	(15,214)	(15,214)	(1,376)	(198)	(16,788)
At 31 December 2020	52,864	38,048	1,726	-	4,780	(503)	193,387	290,302	23,476	5,877	319,655

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the Company											
	Share capital	Reserves						Retained earnings	Total	Other equity instruments	Non-controlling interests	Total equity
		Premises revaluation reserve	Reserve for fair value changes	Reserve for own credit risk	Regulatory reserve*	Translation reserve	Total					
		HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m					
At 1 January 2021	52,864	38,048	1,726	-	4,780	(503)	193,387	290,302	23,476	5,877	319,655	
Profit for the year	-	-	-	-	-	-	24,348	24,348	-	651	24,999	
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	(1,378)	(1,378)	1,378	-	-	
	-	-	-	-	-	-	22,970	22,970	1,378	651	24,999	
Other comprehensive income:												
Premises	-	542	-	-	-	-	-	542	-	-	542	
Equity instruments at fair value through other comprehensive income	-	-	(641)	-	-	-	-	(641)	-	(51)	(692)	
Debt instruments at fair value through other comprehensive income	-	-	(1,460)	-	-	-	-	(1,460)	-	(289)	(1,749)	
Currency translation difference	-	-	(86)	-	-	(497)	-	(583)	-	-	(583)	
Total comprehensive income	-	542	(2,187)	-	-	(497)	22,970	20,828	1,378	311	22,517	
Release upon disposal of equity instruments at fair value through other comprehensive income:												
Transfer	-	-	58	-	-	-	(58)	-	-	-	-	
Deferred tax	-	-	(10)	-	-	-	-	(10)	-	(9)	(19)	
Current tax	-	-	-	-	-	-	10	10	-	9	19	
Transfer from retained earnings	-	-	-	-	1,293	-	(1,293)	-	-	-	-	
Dividends	-	-	-	-	-	-	(13,131)	(13,131)	(1,378)	(202)	(14,711)	
At 31 December 2021	52,864	38,590	(413)	-	6,073	(1,000)	201,885	297,999	23,476	5,986	327,461	

* 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.

The notes on pages 129 to 290 are an integral part of these financial statements.