

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	(Unaudited)										
	Attributable to equity holders of the Company										
	Reserves							Total HK\$'m	Other equity instruments HK\$'m	Non- controlling interests HK\$'m	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	Retained earnings 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
Profit for the period	-	-	-	-	-	-	11,965	11,965	-	342	12,307
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	(687)	(687)	687	-	-
Other comprehensive income:	-	-	-	-	-	-	11,278	11,278	687	342	12,307
Premises	-	(977)	-	-	-	-	-	(977)	-	-	(977)
Equity instruments at fair value through other comprehensive income	-	-	117	-	-	-	-	117	-	45	162
Debt instruments at fair value through other comprehensive income	-	-	(84)	-	-	-	-	(84)	-	130	46
Currency translation difference	-	-	210	-	-	399	-	609	-	-	609
Total comprehensive income	-	(977)	243	-	-	399	11,278	10,943	687	517	12,147
Release upon disposal of equity instruments at fair value through other comprehensive income:	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	26	-	-	-	(26)	-	-	-	-
Deferred tax	-	-	(5)	-	-	-	-	(5)	-	(5)	(10)
Current tax	-	-	-	-	-	-	5	5	-	5	10
Transfer to retained earnings	-	-	-	-	(887)	-	887	-	-	-	-
Dividends	-	-	-	-	-	-	(4,726)	(4,726)	(687)	(83)	(5,496)
At 31 December 2020	52,864	38,048	1,726	-	4,780	(503)	193,387	290,302	23,476	5,877	319,655

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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 own credit risk	Regulatory reserve*	Translation reserve	Retained earnings	Total	Other equity instruments	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 2021	52,864	38,048	1,726	-	4,780	(503)	193,387	290,302	23,476	5,877	319,655
Profit for the period	-	-	-	-	-	-	13,264	13,264	-	327	13,591
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	-	(688)	(688)	688	-	-
Other comprehensive income:	-	-	-	-	-	-	12,576	12,576	688	327	13,591
Premises	-	353	-	-	-	-	-	353	-	-	353
Equity instruments at fair value through other comprehensive income	-	-	(271)	-	-	-	-	(271)	-	(3)	(274)
Debt instruments at fair value through other comprehensive income	-	-	(1,224)	-	-	-	-	(1,224)	-	(220)	(1,444)
Currency translation difference	-	-	-	-	-	(364)	-	(364)	-	-	(364)
Total comprehensive income	-	353	(1,495)	-	-	(364)	12,576	11,070	688	104	11,862
Release upon disposal of equity instruments at fair value through other comprehensive income:	-	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	(35)	-	-	-	35	-	-	-	-
Deferred tax	-	-	6	-	-	-	-	6	-	6	12
Current tax	-	-	-	-	-	-	(6)	(6)	-	(6)	(12)
Transfer from retained earnings	-	-	-	-	1,885	-	(1,885)	-	-	-	-
Dividends	-	-	-	-	-	-	(8,405)	(8,405)	(688)	(131)	(9,224)
At 30 June 2021	52,864	38,401	202	-	6,665	(867)	195,702	292,967	23,476	5,850	322,293

\* 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 45 to 113 are an integral part of this interim financial information.