

# Consolidated Statement of Changes in Equity

	Attributable to equity holders of the Company									
	Reserves						Total	Other equity instruments	Non-controlling interests	Total equity
	Share capital	Reserve for		Regulatory reserve*	Translation reserve	Retained earnings				
		Premises revaluation reserve	financial assets at FVOCI							
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 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)
Actuarial loss on retirement benefit plans	-	-	-	-	-	-	-	-	-	-
Advances and other accounts at fair value through other comprehensive income	-	-	-	-	-	-	-	-	-	-
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
Release upon disposal of premises	-	-	-	-	-	-	-	-	-	-
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

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the Company									
	Reserves						Total	Other equity instruments	Non-controlling interests	Total equity
	Share capital	Reserve for		Regulatory reserve*	Translation reserve	Retained earnings				
		Premises revaluation reserve	financial assets at FVOCI							
HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	HK\$'m	
At 1 January 2022	52,864	38,590	(413)	6,073	(1,000)	201,885	297,999	23,476	5,986	327,461
Profit for the year	-	-	-	-	-	28,444	28,444	-	594	29,038
Upon declaration of dividend to other equity instrument holders	-	-	-	-	-	(1,390)	(1,390)	1,390	-	-
	-	-	-	-	-	27,054	27,054	1,390	594	29,038
Other comprehensive income:										
Premises	-	(904)	-	-	-	-	(904)	-	-	(904)
Equity instruments at fair value through other comprehensive income	-	-	(569)	-	-	-	(569)	-	(118)	(687)
Actuarial loss on retirement benefit plans	-	-	-	-	-	(4)	(4)	-	-	(4)
Advances and other accounts at fair value through other comprehensive income	-	-	77	-	-	-	77	-	-	77
Debt instruments at fair value through other comprehensive income	-	-	(7,769)	-	-	-	(7,769)	-	(966)	(8,735)
Currency translation difference	-	-	(209)	-	(683)	-	(892)	-	-	(892)
Total comprehensive income	-	(904)	(8,470)	-	(683)	27,050	16,993	1,390	(490)	17,893
Release upon disposal of equity instruments at fair value through other comprehensive income:										
Transfer	-	-	162	-	-	(162)	-	-	-	-
Deferred tax	-	-	(27)	-	-	-	(27)	-	(18)	(45)
Current tax	-	-	-	-	-	27	27	-	18	45
Release upon disposal of premises	-	(3)	-	-	-	3	-	-	-	-
Transfer from retained earnings	-	-	-	582	-	(582)	-	-	-	-
Dividends	-	-	-	-	-	(11,947)	(11,947)	(1,390)	(171)	(13,508)
At 31 December 2022	52,864	37,683	(8,748)	6,655	(1,683)	216,274	303,045	23,476	5,325	331,846

\* 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 133 to 295 are an integral part of these financial statements.