

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合股本權益變動表

For the year ended 31st December, 2018 截至二零一八年十二月三十一日止年度

Attributable to owners of the Company 本公司擁有人應佔股本權益

		Share capital	Properties revaluation reserve	Financial assets measured at fair value through other comprehensive income reserve	Statutory reserve
		股本	物業重估儲備	通過其他全面收益以反映公平值計量之金融資產之儲備	法定儲備
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
				(note (i)) (附註(i))	(note (ii)) (附註(ii))
At 1st January, 2017	於二零一七年一月一日	190,762	18,632	(2,255,201)	668
Profit for the year	本年度溢利	-	-	-	-
Gains and losses on investments in equity instruments measured at fair value through other comprehensive income	通過其他全面收益以反映公平值計量之股本工具投資之收益及虧損	-	-	-	-
- Listed equity investments	- 上市股本投資	-	-	12,052,597	-
- Unlisted investments	- 非上市投資	-	-	164,570	-
Exchange differences on translation of foreign operations	境外業務所產生之匯兌差額	-	-	-	-
Reclassification adjustment related to foreign operations disposed of	有關出售境外業務之重新分類調整	-	-	-	-
Share of other comprehensive income of investments accounted for using the equity method	攤佔以權益法入賬投資之其他全面收益	-	-	306	-
Total comprehensive income for the year	本年度全面收益總額	-	-	12,217,473	-
Transfer of negative reserve upon disposal of the investment in an equity instrument measured at fair value through other comprehensive income	於出售通過其他全面收益以反映公平值計量之股本工具投資時轉撥之負值儲備	-	-	242,145	-
Release of reserve upon sales of completed properties	於銷售落成物業時撥回之儲備	-	(18,632)	-	-
Dividend paid to a non-controlling shareholder	已付一間非控股股東股息	-	-	-	-
Interim dividend for 2017 paid	已付二零一七年中期股息	-	-	-	-
Final dividend for 2016 paid	已付二零一六年末期股息	-	-	-	-
Special interim dividends for 2016 and 2017 paid	已付二零一六年及二零一七年特別中期股息	-	-	-	-
At 31st December, 2017	於二零一七年十二月三十一日	190,762	-	10,204,417	668

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合股本權益變動表

For the year ended 31st December, 2018 截至二零一八年十二月三十一日止年度

Attributable to owners of the Company
 本公司擁有人應佔股本權益

Other reserve	Special reserve	Capital redemption reserve	Translation reserve	Retained profits	Total	Non-controlling interests	Total equity
其他儲備 HK\$'000 千港元 (note (iii)) (附註(iii))	特別儲備 HK\$'000 千港元 (note (iv)) (附註(iv))	資本贖回儲備 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	保留溢利 HK\$'000 千港元	總額 HK\$'000 千港元	非控股權益 HK\$'000 千港元	股本權益總額 HK\$'000 千港元
(2,378)	2,499,685	138,062	(728,226)	29,942,212	29,804,216	95,639	29,899,855
-	-	-	-	3,708,886	3,708,886	89,747	3,798,633
-	-	-	-	-	12,052,597	-	12,052,597
-	-	-	-	-	164,570	-	164,570
-	-	-	405,284	-	405,284	-	405,284
-	-	-	409	-	409	-	409
2,378	-	-	14,280	-	16,964	-	16,964
2,378	-	-	419,973	3,708,886	16,348,710	89,747	16,438,457
-	-	-	-	(242,145)	-	-	-
-	-	-	-	18,632	-	-	-
-	-	-	-	-	-	(78,300)	(78,300)
-	-	-	-	(381,524)	(381,524)	-	(381,524)
-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	(9,366,410)	(9,366,410)	-	(9,366,410)
-	2,499,685	138,062	(308,253)	23,660,575	36,385,916	107,086	36,493,002

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合股本權益變動表

For the year ended 31st December, 2018 截至二零一八年十二月三十一日止年度

Attributable to owners of the Company 本公司擁有人應佔股本權益

		Share capital	Properties revaluation reserve	Financial assets measured at fair value through other comprehensive income reserve	Statutory reserve
		股本	物業重估儲備	通過其他全面收益以反映公平值計量之金融資產之儲備	法定儲備
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元 (note (i)) (附註(i))	HK\$'000 千港元 (note (ii)) (附註(ii))
At 1st January, 2018	於二零一八年一月一日	190,762	-	10,204,417	668
Profit for the year	本年度溢利	-	-	-	-
Gains and losses on investments in equity instruments measured at fair value through other comprehensive income	通過其他全面收益以反映公平值計量之股本工具投資之收益及虧損				
- Listed equity investment	- 上市股本投資	-	-	(3,016,524)	-
- Unlisted investments	- 非上市投資	-	-	169,077	-
Exchange differences on translation of foreign operations	境外業務所產生之匯兌差額	-	-	-	-
Share of other comprehensive income (expenses) of investments accounted for using the equity method	攤佔以權益法入賬投資之其他全面收益(支出)	-	-	132	-
Total comprehensive (expenses) income for the year	本年度全面(支出)收益總額	-	-	(2,847,315)	-
Transfer of reserve upon disposal of the investment in an equity instrument measured at fair value through other comprehensive income	於出售通過其他全面收益以反映公平值計量之股本工具投資時轉撥之儲備	-	-	(340,735)	-
Dividends paid to non-controlling shareholders	已付非控股股東股息	-	-	-	-
Interim dividend for 2018 paid	已付二零一八年中期股息	-	-	-	-
Final dividend for 2017 paid	已付二零一七年末期股息	-	-	-	-
Unclaimed dividends forfeited (note (v))	沒收未被領取之股息(附註(v))	-	-	-	-
At 31st December, 2018	於二零一八年十二月三十一日	190,762	-	7,016,367	668

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合股本權益變動表

For the year ended 31st December, 2018 截至二零一八年十二月三十一日止年度

Attributable to owners of the Company
 本公司擁有人應佔股本權益

Other reserve	Special reserve	Capital redemption reserve	Translation reserve	Retained profits	Total	Non-controlling interests	Total equity
其他儲備 HK\$'000 千港元 (note (iii)) (附註(iii))	特別儲備 HK\$'000 千港元 (note (iv)) (附註(iv))	資本贖回儲備 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	保留溢利 HK\$'000 千港元	總額 HK\$'000 千港元	非控股權益 HK\$'000 千港元	股本權益總額 HK\$'000 千港元
-	2,499,685	138,062	(308,253)	23,660,575	36,385,916	107,086	36,493,002
-	-	-	-	1,015,290	1,015,290	44,523	1,059,813
-	-	-	-	-	(3,016,524)	-	(3,016,524)
-	-	-	-	-	169,077	-	169,077
-	-	-	(274,773)	-	(274,773)	-	(274,773)
-	-	-	(10,182)	-	(10,050)	-	(10,050)
-	-	-	(284,955)	1,015,290	(2,116,980)	44,523	(2,072,457)
-	-	-	-	340,735	-	-	-
-	-	-	-	-	-	(70,408)	(70,408)
-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	(190,762)	(190,762)	-	(190,762)
-	-	-	-	3,270	3,270	-	3,270
-	2,499,685	138,062	(593,208)	24,810,032	34,062,368	81,201	34,143,569

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合股本權益變動表

For the year ended 31st December, 2018 截至二零一八年十二月三十一日止年度

Notes:

- (i) The cumulative amount of the gain on a listed equity investment classified as financial assets measured at fair value through other comprehensive income ("FVTOCI") was approximately HK\$6,571,043,000 as at 31st December, 2018 (2017: HK\$9,928,302,000).

During the year ended 31st December, 2017, the Group disposed of a subsidiary, whose principal asset was its holding of a block of 577,180,500 H shares of Shengjing Bank Co., Ltd. (stock code: 2066) ("SJB Shares"). At the date of completion of the disposal, the SJB Shares were carried at their fair value determined based on the consideration of the disposal transaction. The resulting gain on fair value change of the SJB Shares, as well as the transaction costs of the disposal, amounting to approximately HK\$2,124,295,000, was recognised as part of the other comprehensive income of the Group for the year ended 31st December, 2017. Upon completion of the disposal, the negative balance in the financial assets measured at FVTOCI reserve that related to the SJB Shares disposed of, amounted to approximately HK\$242,145,000, was transferred to retained profits.

During the year ended 31st December, 2018, the loss from shares of China Evergrande Group (stock code: 3333) ("Evergrande Shares") was recorded in financial assets measured at FVTOCI reserve of approximately HK\$3,016,524,000 including unrealised loss of approximately HK\$3,052,253,000, realised gain of approximately HK\$36,715,000 and the transaction costs of the disposal of certain Evergrande Shares of approximately HK\$986,000 (2017: unrealised gain of HK\$9,928,302,000). Upon completion of the disposal of certain Evergrande Shares, the cumulative fair value gain and the transaction costs in the financial assets measured at FVTOCI reserve that related to the disposal amounted to approximately HK\$340,735,000 was transferred to retained profits.

- (ii) The statutory reserve of the Group refers to the People's Republic of China ("PRC") statutory reserve fund. Appropriations to such reserve fund are made out of profit after tax as recorded in the statutory financial statements of the PRC subsidiaries. The amount should not be less than 10% of the profit after tax as recorded in the statutory financial statements unless the aggregate amount exceeds 50% of the registered capital of the PRC subsidiaries. The statutory reserve can be used to make up prior year losses, if any, and can be applied in conversion into the PRC subsidiaries' capital by means of capitalisation issue.
- (iii) The movement of other reserve represented the release of the negative reserve held by an associate of the Group upon the disposals of the relevant properties.
- (iv) Special reserve represented the difference arising from the aggregate of the share capital and premium amount of the former holding company and the Company upon redomicile of the holding company as a Bermuda Company in 1989 and is non-distributable.
- (v) Unclaimed dividends forfeited represented dividends declared by the Company on or before 17th August, 2011 remaining unclaimed by shareholders of the Company on 28th February, 2018. During the year ended 31st December, 2018, unclaimed dividends amounted to approximately HK\$3,270,000 (2017: nil) were forfeited and transferred to retained profits.

The accompanying notes form an integral part of these consolidated financial statements.

附註:

- (i) 於二零一八年十二月三十一日，上市股本投資分類為通過其他全面收益以反映公平值（「通過其他全面收益以反映公平值」）計量之金融資產之累計收益金額約為6,571,043,000港元（二零一七年：9,928,302,000港元）。

於截至二零一七年十二月三十一日止年度內，本集團出售一間附屬公司，其主要資產為持有一批577,180,500股盛京銀行股份有限公司H股（股份代號：2066）股份（「盛京銀行股份」）。於出售完成日，盛京銀行股份按出售交易代價而釐定其公平值列賬。於截至二零一七年十二月三十一日止年度內，盛京銀行股份之公平值變動以及出售交易成本而產生之收益金額約為2,124,295,000港元並確認為本集團之部分其他全面收益。於出售完成時，於通過其他全面收益以反映公平值計量之金融資產之儲備中有關出售盛京銀行股份之負值餘額約242,145,000港元已轉撥至保留溢利。

於截至二零一八年十二月三十一日止年度內，通過其他全面收益以反映公平值計量之金融資產之儲備中錄得來自中國恒大集團（股份代號：3333）股份（「恆大股份」）之虧損約為3,016,524,000港元，包括未變現虧損約3,052,253,000港元、已變現收益約36,715,000港元及出售若干恆大股份之交易成本約986,000港元（二零一七年：未變現收益9,928,302,000港元）。於完成出售若干恆大股份時，通過其他全面收益以反映公平值計量之金融資產之儲備中有關出售之累計公平值收益及交易成本金額約340,735,000港元已轉撥至保留溢利。

- (ii) 本集團的法定儲備指中華人民共和國（「中國」）法定儲備基金。向該儲備基金作出的撥款乃撥自中國附屬公司法定財務報表的除稅後溢利。所撥金額不得低於法定財務報表所錄得之除稅後溢利之10%，除非總額超過中國附屬公司註冊資本之50%。法定儲備乃於填補過往年度虧損（如有）後作出，並可透過資本化發行應用以兌換為中國附屬公司之資本。
- (iii) 其他儲備變動乃指本集團之一間聯營公司於出售有關物業時撥回所持有之負值儲備。
- (iv) 特別儲備乃指前控股公司與本公司於一九八九年遷冊該控股公司為百慕達公司時之股本及溢價賬總額產生之差額及為不可分配。
- (v) 沒收未被領取之股息乃指本公司於二零一一年八月十七日或之前宣派而本公司之股東於二零一八年二月二十八日仍未領取之股息。於截至二零一八年十二月三十一日止年度內，仍未被領取之股息金額約為3,270,000港元（二零一七年：無）已被沒收並轉撥至保留溢利。

綜合財務報表附註乃綜合財務報表的一部分。