

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合股本權益變動表

For the year ended 31 December 2019 截至二零一九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	Financial assets measured at fair value through other comprehensive income reserve 通過其他全面收益以反映公平值計量之金融資產之儲備	Statutory reserve 法定儲備
		股本 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 1 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 expenses of investments accounted for using the equity method	攤佔以權益法入賬投資之其他全面支出	-	132	-
Total comprehensive expenses for the year	本年度全面支出總額	-	(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	已付二零一八年中中期股息	-	-	-
Final dividend for 2017 paid	已付二零一七年末期股息	-	-	-
Unclaimed dividends forfeited (note (iv))	沒收未被領取之股息(附註(iv))	-	-	-
At 31 December 2018	於二零一八年十二月三十一日	190,762	7,016,367	668

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For the year ended 31 December 2019 截至二零一九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

Special reserve	Capital redemption reserve	Translation reserve	Retained profits	Total	Non-controlling interests	Total equity
特別儲備	資本贖回儲備	匯兌儲備	保留溢利	總額	非控股權益	股本權益總額
HK\$'000 千港元 (note (iii)) (附註(iii))	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	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

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For the year ended 31 December 2019 截至二零一九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	Financial assets measured at fair value through other comprehensive income reserve	Statutory reserve
		股本	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
		千港元	千港元	千港元
			(note (i)) (附註(i))	(note (ii)) (附註(ii))
At 1 January 2019	於二零一九年一月一日	190,762	7,016,367	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	-	(1,590,629)	-
- Unlisted investments	- 非上市投資	-	403,584	-
Exchange differences on translation of foreign operations	境外業務所產生之匯兌差額	-	-	-
Reclassification adjustment related to dissolution of foreign operations	有關境外業務解散之重新分類調整	-	-	-
Share of other comprehensive expenses of investments accounted for using the equity method	攤佔以權益法入賬投資之其他全面支出	-	(38)	-
Total comprehensive expenses for the year	本年度全面支出總額	-	(1,187,083)	-
Dividends paid to non-controlling shareholders	已付非控股股東股息	-	-	-
Interim dividend for 2019 paid	已付二零一九年中期股息	-	-	-
Final dividend for 2018 paid	已付二零一八年末期股息	-	-	-
At 31 December 2019	於二零一九年十二月三十一日	190,762	5,829,284	668

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Attributable to owners of the Company

本公司擁有人應佔股本權益

Special reserve	Capital redemption reserve	Translation reserve	Retained profits	Total	Non-controlling interests	Total equity
特別儲備 HK\$'000 千港元 (note (iii)) (附註(iii))	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	(593,208)	24,810,032	34,062,368	81,201	34,143,569
-	-	-	790,167	790,167	1,485	791,652
-	-	-	-	(1,590,629)	-	(1,590,629)
-	-	-	-	403,584	-	403,584
-	-	106,977	-	106,977	-	106,977
-	-	10,678	-	10,678	-	10,678
-	-	(4,344)	-	(4,382)	-	(4,382)
-	-	113,311	790,167	(283,605)	1,485	(282,120)
-	-	-	-	-	(61,250)	(61,250)
-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	(190,762)	(190,762)	-	(190,762)
2,499,685	138,062	(479,897)	25,390,361	33,568,925	21,436	33,590,361

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

For the year ended 31 December 2019 截至二零一九年十二月三十一日止年度

Notes:

- (i) The cumulative amount of the gain on listed equity investments classified as financial assets measured at fair value through other comprehensive income ("FVTOCI") was approximately HK\$4,980,414,000 as at 31 December 2019 (2018: HK\$6,571,043,000).

During the year ended 31 December 2019, the unrealised loss on fair value change from holding shares of China Evergrande Group (stock code: 3333) ("Evergrande Shares") of HK\$1,591,000,000 was recorded in financial assets measured at FVTOCI reserve.

During the year ended 31 December 2018, the loss of the Evergrande Shares 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 was recorded in financial assets measured at FVTOCI reserve. Upon completion of the disposal of certain Evergrande Shares during the year ended 31 December 2018, 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) 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.
- (iv) Unclaimed dividends forfeited represented dividends declared by the Company on or before 17 August 2011 remaining unclaimed by shareholders of the Company on 28 February 2018. During the year ended 31 December 2018, unclaimed dividends amounted to approximately HK\$3,270,000 were forfeited and transferred to retained profits.

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

附註：

- (i) 於二零一九年十二月三十一日，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4,980,414,000港元（二零一八年：6,571,043,000港元）。

於截至二零一九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持有中國恆大集團（股份代號：3333）股份（「恆大股份」）之公平值變動之未變現虧損1,591,000,000港元。

於截至二零一八年十二月三十一日止年度，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恆大股份之虧損約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。於截至二零一八年十二月三十一日止年度內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) 本集團之法定儲備指中華人民共和國（「中國」）法定儲備基金。向該儲備基金作出之撥款乃撥自中國附屬公司法定財務報表之除稅後溢利。除非所撥金額之總額超過中國附屬公司註冊資本之50%，否則該金額不得低於法定財務報表所錄得之除稅後溢利之10%。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) 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。
- (iv) 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。