

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 綜合股本權益變動表

For the year ended 31 December 2020 截至二零二零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		
		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		
		Share capital	comprehensive income reserve	Contribution reserve
		股本	之金融資產之儲備	注資儲備
		HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元
			(note (i))	(note (ii))
			(附註(i))	(附註(ii))
At 1 January 2019	於二零一九年一月一日	190,762	7,016,367	–
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	–

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

For the year ended 31 December 2020 截至二零二零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

Statutory reserve	Special reserve	Capital redemption reserve	Translation reserve	Retained profits	Total	Non-controlling interests	Total equity
法定儲備	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	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
(note (iii))	(note (iv))						
(附註(iii))	(附註(iv))						
668	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)
668	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 2020 截至二零二零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		
		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		Contribution reserve 注資儲備
		Share capital 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 2020	於二零二零年一月一日	190,762	5,829,284	-
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	-	(5,761,885)	-
- Unlisted investments	- 非上市投資	-	(1,359)	-
Exchange differences on translation of foreign operations	境外業務所產生之匯兌差額	-	-	-
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	-	(93)	-
Total comprehensive expenses for the year	本年度全面支出總額	-	(5,763,337)	-
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	-	(486)	-
Disposals of debt securities	出售債務證券	-	-	206,627
Interim dividend for 2020 paid	已付二零二零年中期股息	-	-	-
Final dividend for 2019 paid	已付二零一九年末期股息	-	-	-
<b>At 31 December 2020</b>	<b>於二零二零年十二月三十一日</b>	<b>190,762</b>	<b>65,461</b>	<b>206,627</b>

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

For the year ended 31 December 2020 截至二零二零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

Statutory reserve	Special reserve	Capital redemption reserve	Translation reserve	Retained profits	Total	Non-controlling interests	Total equity
法定儲備	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	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
(note (iii))	(note (iv))						
(附註(iii))	(附註(iv))						
668	2,499,685	138,062	(479,897)	25,390,361	33,568,925	21,436	33,590,361
-	-	-	-	622,233	622,233	31	622,264
-	-	-	-	-	(5,761,885)	-	(5,761,885)
-	-	-	-	-	(1,359)	-	(1,359)
-	-	-	152,262	-	152,262	-	152,262
-	-	-	10,225	-	10,132	-	10,132
-	-	-	162,487	622,233	(4,978,617)	31	(4,978,586)
-	-	-	-	486	-	-	-
-	-	-	-	-	206,627	-	206,627
-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	(19,076)	(19,076)	-	(19,076)
668	2,499,685	138,062	(317,410)	25,974,928	28,758,783	21,467	28,780,250

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

For the year ended 31 December 2020 截至二零二零年十二月三十一日止年度

Notes:

- (i) The cumulative amount of the loss on listed equity investment(s) classified as financial assets measured at fair value through other comprehensive income (“FVTOCI”) was approximately HK\$781,957,000 as at 31 December 2020 (2019: gain of HK\$4,980,414,000).

During the year ended 31 December 2020, the unrealised loss on fair value change from holding shares of China Evergrande Group (stock code: 3333) (“Evergrande Shares”) of HK\$5,762,000,000 (2019: HK\$1,591,000,000) was recorded in financial assets measured at FVTOCI reserve. The gain of another listed equity investment measured at FVTOCI including realised gain of approximately HK\$120,000 (2019: nil) and the transaction costs of the disposal of approximately HK\$5,000 (2019: nil) was recorded in the financial assets measured at FVTOCI reserve. Upon completion of the disposal, 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\$486,000 was transferred to retained profits.

- (ii) The excess amount paid by Ms. Chan, Hoi-wan, who is a trustee of substantial shareholders of the Company (“Trustee of Substantial Shareholders”), as the purchaser in relation to the disposal of debt securities (details are set out in Note 27(i)), at the consideration of 100% of principal amount over the prevailing market bid price of the debt securities disposed of was directly recognised in the reserve as it is deemed as the contribution from the Company’s equity participant.
- (iii) The statutory reserve of the Company and its subsidiaries (“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.
- (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.

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

附註：

- (i) 於二零二零年十二月三十一日，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虧損金額約為781,957,000港元（二零一九年：收益4,980,414,000港元）。

於截至二零二零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5,762,000,000港元（二零一九年：1,591,000,000港元）。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另一項通過其他全面收益以反映公平值計量之上市股本投資之收益包括已變現收益約120,000港元（二零一九年：無）及出售之交易成本約5,000港元（二零一九年：無）。於完成出售時，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486,000港元已轉撥至保留溢利。

- (ii) 出售債務證券之代價由陳凱韻女士（本公司之主要股東之信託人（「主要股東之信託人」）（作為有關出售債務證券之買方（詳情載列於附註27(i)）以本金金額之100%支付而超出現行市場買入價之額外金額直接於儲備內確認，而該額外金額被視作為本公司權益參與者之注資金額。
- (iii) 本公司及其附屬公司（「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所錄得之除稅後溢利。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。
- (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。

綜合財務報表附註乃綜合財務報表的一部分。