

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合股本權益變動表

For the year ended 31 December 2021 截至二零二一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	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)) (附註(i))	(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	–	–	–
At 31 December 2020	於二零二零年十二月三十一日	190,762	65,461	206,627

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For the year ended 31 December 2021 截至二零二一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

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For the year ended 31 December 2021 截至二零二一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 股本	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
		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 2021	於二零二一年一月一日	190,762	65,461	206,627
Loss for the year	本年度虧損	-	-	-
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	-	(10,921,850)	-
- Unlisted investments	- 非上市投資	-	79,635	-
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	-	(60)	-
Total comprehensive expenses for the year	本年度全面支出總額	-	(10,842,275)	-
Transfer of reserve upon disposal/derecognition of the investments in equity instruments measured at fair value through other comprehensive income	於出售/取消確認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	-	9,194,765	-
Final dividend for 2020 paid	已付二零二零年末期股息	-	-	-
Unclaimed dividends forfeited (note (v))	沒收未被領取之股息(附註(v))	-	-	-
At 31 December 2021	於二零二一年十二月三十一日	190,762	(1,582,049)	206,627

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For the year ended 31 December 2021 截至二零二一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	(317,410)	25,974,928	28,758,783	21,467	28,780,250
-	-	-	-	(3,515,305)	(3,515,305)	1,757	(3,513,548)
-	-	-	-	-	(10,921,850)	-	(10,921,850)
-	-	-	-	-	79,635	-	79,635
-	-	-	(20,454)	-	(20,454)	-	(20,454)
-	-	-	2,328	-	2,268	-	2,268
-	-	-	(18,126)	(3,515,305)	(14,375,706)	1,757	(14,373,949)
-	-	-	-	(9,194,765)	-	-	-
-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	11,605	11,605	-	11,605
668	2,499,685	138,062	(335,536)	13,257,387	14,375,606	23,224	14,398,830

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For the year ended 31 December 2021 截至二零二一年十二月三十一日止年度

Notes:

- (i) The cumulative amount of the loss on listed equity investment classified as financial assets measured at fair value through other comprehensive income ("FVTOCI") was approximately HK\$2,484,787,000 as at 31 December 2021 (2020: HK\$781,957,000).

During the year ended 31 December 2021, the loss on fair value change from shares of China Evergrande Group (listed on The Stock Exchange of Hong Kong Limited ("Stock Exchange")) (stock code: 3333) ("China Evergrande") ("Evergrande Shares") of approximately HK\$10,921,850,000 (2020: HK\$5,762,000,000), comprising unrealised loss of approximately HK\$3,051,943,000 (2020: HK\$5,762,000,000), realised loss on the disposal of certain Evergrande Shares of approximately HK\$7,867,045,000 (2020: no disposal) and the transaction costs of the disposal of approximately HK\$2,862,000 (2020: no disposal) was recorded in financial assets measured at FVTOCI reserve. Upon completion of the disposal of certain Evergrande Shares during the year ended 31 December 2021, the cumulative fair value loss and the transaction costs in the financial assets measured at FVTOCI reserve that related to the disposed Evergrande Shares, which amounted to approximately HK\$9,219,020,000, was transferred to retained profits.

During the year ended 31 December 2021, the Company and its subsidiaries (collectively the "Group") derecognised two equity instruments (2020: one equity instrument) measured at FVTOCI, the cumulative fair value gain of approximately HK\$24,255,000 (2020: HK\$486,000) in the financial assets measured at FVTOCI reserve that related to the equity instruments was transferred to retained profits.

- (ii) The contribution reserve represented 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 Group's disposals of debt securities in 2020 (details are set out in Note 25(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 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) The 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 15 June 2015 remaining unclaimed by shareholders of the Company on 3 September 2021. During the year ended 31 December 2021, unclaimed dividends amounted to approximately HK\$11,605,000 (2020: nil) were forfeited and transferred to retained profits.

附註:

- (i) 於二零二一年十二月三十一日，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2,484,787,000港元(二零二零年：781,957,000港元)。

於截至二零二一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(於香港聯合交易所有限公司(「聯交所」)上市)(股份代號：3333)(「中國恒大」)之股份(「恒大股份」)之公平值變動之虧損約10,921,850,000港元(二零二零年：5,762,000,000港元)，包含未變現虧損約3,051,943,000港元(二零二零年：5,762,000,000港元)、出售若干恒大股份之已變現虧損約7,867,045,000港元(二零二零年：並無出售)及出售之交易成本約2,862,000港元(二零二零年：並無出售)。於截至二零二一年十二月三十一日止年度內完成出售若干恒大股份時，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已出售恒大股份之累計公平值虧損及交易成本金額約9,219,020,000港元已轉撥至保留溢利。

於截至二零二一年十二月三十一日止年度內，本公司及其附屬公司(統稱「本集團」)取消確認兩項通過其他全面收益以反映公平值計量之股本工具(二零二零年：一項股本工具)，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該等股本工具之累計公平值虧損及交易成本金額約24,255,000港元(二零二零年：486,000港元)已轉撥至保留溢利。

- (ii) 注資儲備乃指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」))(作為有關本集團於二零二零年出售債務證券之買方(詳情載於附註25(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並直接於儲備內確認，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。
- (v) 沒收未被領取之股息乃指本公司於二零一五年六月十五日或之前宣派而本公司之股東於二零二一年九月三日仍未領取之股息。於截至二零二一年十二月三十一日止年度內，仍未被領取之股息金額約為11,605,000港元(二零二零年：無)已被沒收並轉撥至保留溢利。

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

綜合財務報表附註乃綜合財務報表的一部分。