



Consolidated Statement of Changes in Equity

For the year ended 31 December 2023

	Attributable to shareholders of the Company											
	Share capital HK\$'000	Share premium HK\$'000	Exchange reserve HK\$'000	Hedge reserve HK\$'000	General reserves HK\$'000 (Note 40)	Investment revaluation reserve HK\$'000	Share-based payment reserve HK\$'000	Shares held for share award scheme HK\$'000	Retained earnings HK\$'000	Total HK\$'000	Non-controlling interests HK\$'000	Total HK\$'000
At 1 January 2022	315,989	6,315,127	2,041,619	4,019	466,044	825,049	–	(19,928)	12,947,133	22,895,052	2,277,706	25,172,758
Exchange differences on translation from functional currency to presentation currency	–	–	(2,040,668)	–	–	–	–	–	–	(2,040,668)	(38,087)	(2,078,755)
Fair value change on investments in equity instruments at fair value through other comprehensive income	–	–	–	–	–	(141,010)	–	–	–	(141,010)	–	(141,010)
Income tax relating to items that will not be reclassified to profit or loss	–	–	–	–	–	36,112	–	–	–	36,112	–	36,112
Net fair value change on derivative instruments designated as cash flow hedge recorded in hedge reserve	–	–	–	44,734	–	–	–	–	–	44,734	–	44,734
Reclassification of fair value change on derivative instruments designated as cash flow hedge to profit or loss	–	–	–	(151,211)	–	–	–	–	–	(151,211)	–	(151,211)
Profit for the year	–	–	–	–	–	–	–	–	964,855	964,855	236,184	1,201,039
Total comprehensive (expense) income for the year	–	–	(2,040,668)	(106,477)	–	(104,898)	–	–	964,855	(1,287,188)	198,097	(1,089,091)
Issue of shares upon scrip dividend scheme (Note 39)	8,717	342,393	–	–	–	–	–	–	–	351,110	–	351,110
Acquisition of additional interest in a subsidiary	–	–	–	–	–	–	–	–	623	623	(26,416)	(25,793)
Purchase of shares under share award scheme (Note 41)	–	–	–	–	–	–	–	(29,897)	–	(29,897)	–	(29,897)
Recognition of share-based payments upon grant of subscription shares	–	–	–	–	–	–	4,941	–	–	4,941	–	4,941
Issue of subscription shares (Note 39)	1,156	46,392	–	–	–	–	(4,918)	–	–	42,630	–	42,630
Recognition of share-based payments upon grant of share options (Note 41)	–	–	–	–	–	–	1,007	–	–	1,007	–	1,007
Transfer	–	–	–	–	43,325	–	–	–	(43,325)	–	–	–
Capital contribution from non-controlling shareholders of subsidiaries	–	–	–	–	–	–	–	–	–	–	53,794	53,794
Dividends declared to shareholders of the Company (Note 16)	–	(473,419)	–	–	–	–	–	–	–	(473,419)	–	(473,419)
Dividends paid to non-controlling shareholders of subsidiaries	–	–	–	–	–	–	–	–	–	–	(144,947)	(144,947)
	9,873	(84,634)	–	–	43,325	–	1,030	(29,897)	(42,702)	(103,005)	(117,569)	(220,574)
At 31 December 2022	325,862	6,230,493	951	(102,458)	509,369	720,151	1,030	(49,825)	13,869,286	21,504,859	2,358,234	23,863,093



Consolidated Statement of Changes in Equity

For the year ended 31 December 2023

	Attributable to shareholders of the Company											
	Share capital HK\$'000	Share premium HK\$'000	Exchange reserve HK\$'000	Hedge reserve HK\$'000	General reserves HK\$'000 (Note 40)	Investment revaluation reserve HK\$'000	Share-based payment reserve HK\$'000	Shares held for share award scheme HK\$'000	Retained earnings HK\$'000	Total HK\$'000	Non-controlling interests HK\$'000	Total HK\$'000
At 1 January 2023	325,862	6,230,493	951	(102,458)	509,369	720,151	1,030	(49,825)	13,869,286	21,504,859	2,358,234	23,863,093
Exchange differences on translation from functional currency to presentation currency	-	-	(246,957)	-	-	-	-	-	(246,957)	(246,957)	(54,711)	(301,668)
Fair value change on investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	146,914	-	-	146,914	146,914	-	146,914
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(35,880)	-	-	(35,880)	(35,880)	-	(35,880)
Net fair value change on derivative instruments designated as cash flow hedge recorded in hedge reserve	-	-	-	64,585	-	-	-	-	64,585	64,585	-	64,585
Reclassification of fair value change on derivative instruments designated as cash flow hedge to profit or loss	-	-	-	(54,579)	-	-	-	-	(54,579)	(54,579)	-	(54,579)
Profit for the year	-	-	-	-	-	-	-	-	1,574,623	1,574,623	236,701	1,811,324
Total comprehensive (expense) income for the year	-	-	(246,957)	10,006	-	111,034	-	-	1,574,623	1,448,706	181,990	1,630,696
Issue of shares upon scrip dividend scheme (Note 39)	9,577	324,678	-	-	-	-	-	-	334,255	334,255	-	334,255
Acquisition of additional interests in subsidiaries	-	-	-	-	-	-	-	-	(224)	(224)	(36,782)	(37,006)
Purchase of shares under share award scheme (Note 41)	-	-	-	-	-	-	-	(3,172)	(3,172)	(3,172)	-	(3,172)
Issue of subscription shares (Note 39)	11	418	-	-	-	-	(23)	-	406	406	-	406
Recognition of share-based payments upon grant of share options (Note 41)	-	-	-	-	-	-	9,240	-	9,240	9,240	-	9,240
Recognition of share-based payments upon grant of shares under share award scheme (Note 41)	-	-	-	-	-	-	-	52,889	(13,293)	39,596	-	39,596
Transfer	-	-	-	-	61,091	-	-	-	(61,091)	-	-	-
Deemed disposal of partial interest in a subsidiary	-	-	(1,306)	-	-	-	-	-	2,034	728	14,973	15,701
Release of exchange reserve upon exit from investment in an associate	-	-	422,034	-	-	-	-	-	(422,034)	-	-	-
Capital contribution from non-controlling shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	54,545	54,545
Dividends declared to shareholders of the Company (Note 16)	-	(487,182)	-	-	-	-	-	-	(487,182)	(487,182)	-	(487,182)
Dividends paid to non-controlling shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	(189,682)	(189,682)
	9,588	(162,086)	420,728	-	61,091	-	9,217	49,717	(494,608)	(106,353)	(156,946)	(263,299)
At 31 December 2023	335,450	6,068,407	174,722	(92,452)	570,460	831,185	10,247	(108)	14,949,301	22,847,212	2,383,278	25,230,490