

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合股本權益變動表

For the year ended 31st December, 2016 截至二零一六年十二月三十一日止年度

Attributable to owners of the Company

本公司擁有人之應佔股本權益

		Share capital	Properties revaluation reserve	Securities investments reserve	Financial assets measured at fair value through other comprehensive income reserve	Statutory reserve
		股本	物業重估儲備	證券投資儲備	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 (i)) (附註(i))	HK\$'000 千港元 (note (ii)) (附註(ii))
At 1st January, 2015	於二零一五年一月一日	190,762	225,216	41,022	-	53,650
Profit (loss) for the year	本年度溢利(虧損)	-	-	-	-	-
Fair value changes on available-for-sale investments – Unlisted investments	待售投資之公平值變動 – 非上市投資	-	-	(24,971)	-	-
Reclassification relating to non-current assets held for sale	就持作出售之非流動資產重新分類	-	(127,054)	-	-	-
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 (expenses) income of associates	攤佔聯營公司其他全面(支出)收益	-	-	(7)	-	-
Reclassification adjustment related to disposal of associates	有關出售聯營公司之重新分類調整	-	-	-	-	-
Total comprehensive (expenses) income for the year	本年度全面(支出)收益總額	-	(127,054)	(24,978)	-	-
PRC statutory reserve	中國法定儲備	-	-	-	-	2,587
Release of reserve upon disposals of subsidiaries	於出售附屬公司時撥回之儲備	-	-	-	-	(32,209)
Interim dividend for 2015 paid	已付二零一五年中期股息	-	-	-	-	-
Final dividend for 2014 paid	已付二零一四年末期股息	-	-	-	-	-
Special interim dividends for 2015 paid	已付二零一五年特別中期股息	-	-	-	-	-
At 31st December, 2015	於二零一五年十二月三十一日	190,762	98,162	16,044	-	24,028

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For the year ended 31st December, 2016 截至二零一六年十二月三十一日止年度

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

Other reserve	Special reserve	Capital redemption reserve	Translation reserve	Amounts relating to non-current assets held for sale	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	有關持作出售之非流動資產之款項 HK\$'000 千港元 (note (v)) (附註(v))	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
(2,435)	2,499,685	138,062	1,026,504	-	37,394,888	41,567,354	85,239	41,652,593
-	-	-	-	-	7,727,208	7,727,208	(7,477)	7,719,731
-	-	-	-	-	-	(24,971)	-	(24,971)
-	-	-	-	127,054	-	-	-	-
-	-	-	(118,888)	-	-	(118,888)	-	(118,888)
-	-	-	(882,250)	-	-	(882,250)	-	(882,250)
28	-	-	(75,505)	-	-	(75,484)	-	(75,484)
-	-	-	(105,054)	-	-	(105,054)	-	(105,054)
28	-	-	(1,181,697)	127,054	7,727,208	6,520,561	(7,477)	6,513,084
-	-	-	-	-	(2,587)	-	-	-
-	-	-	-	-	32,209	-	-	-
-	-	-	-	-	(572,286)	(572,286)	-	(572,286)
-	-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	-	(7,248,953)	(7,248,953)	-	(7,248,953)
(2,407)	2,499,685	138,062	(155,193)	127,054	37,311,403	40,247,600	77,762	40,325,362

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

For the year ended 31st December, 2016 截至二零一六年十二月三十一日止年度



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

				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	Statutory reserve 法定儲備		
	Share capital 股本	Properties revaluation reserve 物業重估儲備	Securities investments reserve 證券投資儲備	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 (note (i)) (附註(i))	HK\$'000 千港元 (note (i)) (附註(i))	HK\$'000 千港元 (note (ii)) (附註(ii))		
At 31st December, 2015, and 1st January, 2016 (originally stated)		於二零一五年十二月三十一日及二零一六年一月一日(原先呈列)	190,762	98,162	16,044	-	24,028
Effect on early adoption of Hong Kong Financial Reporting Standard 9 (2014) (net of tax)		提早採納香港財務報告準則第9號(2014年)之影響(除稅後)	-	-	(16,044)	113,437	-
At 1st January, 2016 (restated)		於二零一六年一月一日(重列)	190,762	98,162	-	113,437	24,028
Profit for the year		本年度溢利	-	-	-	-	-
Fair value changes on financial assets 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金融資產之公平值變動					
- Listed equity investment		- 上市股本投資	-	-	-	(2,366,440)	-
- Unlisted investments		- 非上市投資	-	-	-	(2,289)	-
Exchange differences on translation of foreign operations		境外業務所產生之匯兌差額	-	-	-	-	-
Reclassification adjustment related to a foreign operation disposed of		有關出售境外業務之重新分類調整	-	-	-	-	-
Share of other comprehensive income (expenses) of associates		攤佔聯營公司其他全面收益(支出)	-	-	-	91	-
Total comprehensive (expenses) income for the year		本年度全面(支出)收益總額	-	-	-	(2,368,638)	-
Release of reserves upon disposals of subsidiaries		於出售附屬公司時撥回之儲備	-	-	-	-	(23,360)
Release of reserve upon sales of completed properties		於銷售落成物業時撥回之儲備	-	(79,530)	-	-	-
Dividends paid to non-controlling shareholders		已付非控股股東股息	-	-	-	-	-
Interim dividend for 2016 paid		已付二零一六年中期股息	-	-	-	-	-
Final dividend for 2015 paid		已付二零一五年末期股息	-	-	-	-	-
Special interim dividends for 2016 paid		已付二零一六年特別中期股息	-	-	-	-	-
At 31st December, 2016		於二零一六年十二月三十一日	190,762	18,632	-	(2,255,201)	668

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

Other reserve	Special reserve	Capital redemption reserve	Translation reserve	Amounts relating to non-current assets held for sale	Retained profits	Total	Non-controlling interests	Total equity
其他儲備	特別儲備	資本贖回儲備	匯兌儲備	有關持作出售之非流動資產之款項	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 (note (iv)) (附註(iv))	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元 (note (v)) (附註(v))	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
(2,407)	2,499,685	138,062	(155,193)	127,054	37,311,403	40,247,600	77,762	40,325,362
-	-	-	-	-	61,553	158,946	-	158,946
(2,407)	2,499,685	138,062	(155,193)	127,054	37,372,956	40,406,546	77,762	40,484,308
-	-	-	-	-	6,360,312	6,360,312	332,877	6,693,189
-	-	-	-	-	-	(2,366,440)	-	(2,366,440)
-	-	-	-	-	-	(2,289)	-	(2,289)
-	-	-	(570,994)	-	-	(570,994)	-	(570,994)
-	-	-	9,053	-	-	9,053	-	9,053
29	-	-	(11,092)	-	-	(10,972)	-	(10,972)
29	-	-	(573,033)	-	6,360,312	3,418,670	332,877	3,751,547
-	-	-	-	(127,054)	150,414	-	-	-
-	-	-	-	-	79,530	-	-	-
-	-	-	-	-	-	-	(315,000)	(315,000)
-	-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	-	(19,076)	(19,076)	-	(19,076)
-	-	-	-	-	(13,982,848)	(13,982,848)	-	(13,982,848)
(2,378)	2,499,685	138,062	(728,226)	-	29,942,212	29,804,216	95,639	29,899,855

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Notes:

- (i) The carrying amount of the loss on fair value change of listed equity investment included in financial assets measured at fair value through other comprehensive income reserve was approximately HK\$2,366,440,000 as at 31st December, 2016 (2015: in securities investments reserve of nil).
- (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 for the year 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) Amounts represented "Amounts recognised in other comprehensive income and accumulated in equity relating to non-current assets held for sale".

附註：

- (i) 於二零一六年十二月三十一日，上市股本投資之公平值變動虧損賬面值約2,366,440,000港元已包括在通過其他全面收益以反映公平值計量之金融資產之儲備內（二零一五年：包括在證券投資儲備內為零）。
- (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) 本年度之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該控股公司在一九八九年遷冊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) 款項乃指「有關持作出售之非流動資產於其他全面收益中確認及累積於股本權益之款項」。

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。