

Consolidated Statement of Changes in Equity

for the year ended 31 December 2018

	Note	Attributable to equity shareholders of the Company									
		Share capital	Property revaluation reserve	Exchange reserve	Fair value reserve (recycling)	Hedging reserve	Other reserves	Retained profits	Total	Non-controlling interests	Total equity
		HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million
Balance at 1 January 2017, as previously reported		52,345	16	(1,366)	584	(549)	159	212,345	263,534	5,767	269,301
Impact of change in accounting policy upon adoption of HKFRS 15	2(b)	-	-	-	-	-	-	(927)	(927)	(86)	(1,013)
Restated balance at 1 January 2017		52,345	16	(1,366)	584	(549)	159	211,418	262,607	5,681	268,288
Changes in equity for 2017:											
Profit for the year (restated)		-	-	-	-	-	-	30,809	30,809	356	31,165
Other comprehensive income for the year	12(c)	-	-	4,841	200	100	-	53	5,194	5	5,199
Total comprehensive income for the year (restated)		-	-	4,841	200	100	-	30,862	36,003	361	36,364
Transfer from other reserves		-	-	-	-	-	(43)	43	-	-	-
Bonus shares issued	39(c)	-	-	-	-	-	-	-	-	-	-
Dividend approved in respect of the previous financial year	11(b)	-	-	-	-	-	-	(4,110)	(4,110)	-	(4,110)
Dividend declared and paid in respect of the current year	11(a)	-	-	-	-	-	-	(1,921)	(1,921)	-	(1,921)
Share of associates' reserves		-	-	-	-	-	-	(5)	(5)	-	(5)
Dividends paid to non-controlling interests		-	-	-	-	-	-	-	-	(567)	(567)
Transfers of subsidiaries	34(b)	-	-	-	-	-	-	-	-	(16)	(16)
Distribution to non-controlling interests		-	-	-	-	-	-	-	-	(15)	(15)
Repayment to non-controlling interests, net		-	-	-	-	-	-	-	-	(75)	(75)
Balance at 31 December 2017 (restated)		52,345	16	3,475	784	(449)	116	236,287	292,574	5,369	297,943

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for the year ended 31 December 2018

Note	Attributable to equity shareholders of the Company											
	Share capital	Property revaluation reserve	Exchange reserve	Fair value reserve			Hedging reserve	Other reserves	Retained profits	Total	Non-controlling interests	Total equity
				Fair value reserve (recycling)	Fair value reserve (non-recycling)	Fair value reserve						
HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	HK\$ million	
Balance at 31 December 2017 and 1 January 2018, as previously reported	52,345	16	3,475	784	-	(449)	116	236,838	293,125	5,487	298,612	
Impact of change in accounting policy upon adoption of HKFRS 9	2(b)	-	-	(785)	135	-	-	833	183	2	185	
Impact of change in accounting policy upon adoption of HKFRS 15	2(b)	-	-	-	-	-	-	(551)	(551)	(118)	(669)	
Balance at 1 January 2018 (restated)	52,345	16	3,475	(1)	135	(449)	116	237,120	292,757	5,371	298,128	
Changes in equity for 2018:												
Profit for the year	-	-	-	-	-	-	-	31,157	31,157	215	31,372	
Other comprehensive income for the year	12(c)	-	(3,989)	(2)	3	395	-	(31)	(3,624)	(11)	(3,635)	
Total comprehensive income for the year	-	-	(3,989)	(2)	3	395	-	31,126	27,533	204	27,737	
Transfer to other reserves	-	-	-	-	-	-	30	(30)	-	-	-	
Transfer to retained profits upon disposal of equity investments	-	-	-	-	(91)	-	-	91	-	-	-	
Bonus shares issued	39(c)	-	-	-	-	-	-	-	-	-	-	
Dividend approved in respect of the previous financial year	11(b)	-	-	-	-	-	-	(4,921)	(4,921)	-	(4,921)	
Dividend declared and paid in respect of the current year	11(a)	-	-	-	-	-	-	(2,201)	(2,201)	-	(2,201)	
Share of associates' and joint ventures' reserves	-	-	-	-	-	-	5	(20)	(15)	-	(15)	
Dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	-	(709)	(709)	
Repayment to non-controlling interests, net	-	-	-	-	-	-	-	-	-	(27)	(27)	
Balance at 31 December 2018	52,345	16	(514)	(3)	47	(54)	151	261,165	313,153	4,839	317,992	

The notes on pages 152 to 263 form part of these financial statements.