

Consolidated Statement of Changes in Equity

Year ended 31 December 2023

		Attributable to ordinary equity holders of the Company							
	Notes	Issued capital HK\$'000	Share premium account HK\$'000	Contributed surplus HK\$'000	Share option reserve HK\$'000	Statutory reserves HK\$'000 (note 27)	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Total equity HK\$'000
At 1 January 2022		336,603	2,481	638,344	15,100	2,188	(7,482)	427,858	1,415,092
Profit for the year		-	-	-	-	-	-	4,525	4,525
Other comprehensive expenses for the year:									
Exchange difference on translation of foreign operations		-	-	-	-	-	(1,924)	-	(1,924)
Total comprehensive income/ (expenses) for the year		-	-	-	-	-	(1,924)	4,525	2,601
Equity-settled share option arrangements	26	-	-	-	9,647	-	-	-	9,647
Transfer of share option reserve upon the expiry of share options		-	-	-	(240)	-	-	240	-
2021 final dividend declared and paid	11	-	-	-	-	-	-	(50,491)	(50,491)
2022 interim dividend declared and paid	11	-	-	-	-	-	-	(33,660)	(33,660)
At 31 December 2022		<u>336,603</u>	<u>2,481*</u>	<u>638,344*</u>	<u>24,507*</u>	<u>2,188*</u>	<u>(9,406)*</u>	<u>348,472*</u>	<u>1,343,189</u>

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At 1 January 2023		336,603	2,481	638,344	24,507	2,188	(9,406)	348,472	1,343,189
Loss for the year		-	-	-	-	-	-	(13,038)	(13,038)
Other comprehensive expenses for the year:									
Exchange difference on translation of foreign operations		-	-	-	-	-	(626)	-	(626)
Total comprehensive expenses for the year		-	-	-	-	-	(626)	(13,038)	(13,664)
Equity-settled share option arrangements	26	-	-	-	4,298	-	-	-	4,298
Transfer of share option reserve upon the expiry of share options		-	-	-	(107)	-	-	107	-
2022 final dividend declared and paid	11	-	-	-	-	-	-	(50,491)	(50,491)
At 31 December 2023		<u>336,603</u>	<u>2,481*</u>	<u>638,344*</u>	<u>28,698*</u>	<u>2,188*</u>	<u>(10,032)*</u>	<u>285,050*</u>	<u>1,283,332</u>

* These reserve accounts comprise the consolidated reserves of HK\$946,729,000 (2022: HK\$1,006,586,000) in the consolidated statement of financial position.