

Consolidated Statement of Changes in Equity

Year ended 31 December 2024

Attributable to ordinary equity holders of the Company								
Notes	Issued capital	Share premium account	Contributed surplus	Share option reserve	Statutory reserves	Exchange fluctuation reserve	Retained profits	Total equity
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000 (note 27)	HK\$'000	HK\$'000	HK\$'000
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 expense 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>

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	Notes	Attributable to ordinary equity holders of the Company							
		Issued capital	Share premium account	Contributed surplus	Share option reserve	Statutory reserves	Exchange fluctuation reserve	Retained profits	Total equity
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000 (note 27)	HK\$'000	HK\$'000	HK\$'000
At 1 January 2024		336,603	2,481	638,344	28,698	2,188	(10,032)	285,050	1,283,332
Profit for the year		–	–	–	–	–	–	40,793	40,793
Other comprehensive expense for the year:									
Exchange difference on translation of foreign operations		–	–	–	–	–	(750)	–	(750)
Total comprehensive income/ (expenses) for the year		–	–	–	–	–	(750)	40,793	40,043
Transfer of share option reserve upon the expiry of share options		–	–	–	(1,241)	–	–	1,241	–
2023 final dividend declared and paid	11	–	–	–	–	–	–	(50,491)	(50,491)
2024 interim dividend declared and paid	11	–	–	–	–	–	–	(33,660)	(33,660)
At 31 December 2024		<u>336,603</u>	<u>2,481*</u>	<u>638,344*</u>	<u>27,457*</u>	<u>2,188*</u>	<u>(10,782)*</u>	<u>242,933*</u>	<u>1,239,224</u>

* These reserve accounts comprise the consolidated reserves of HK\$902,621,000 (2023: HK\$946,729,000) in the consolidated statement of financial position.