

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31 December 2023  
(Unless otherwise specified, amounts expressed in Hong Kong dollars)

截至2023年12月31日止年度  
(除非特別說明，金額以港元列值)

		Attributable to owners of the Company 本公司擁有人應佔								
		Share capital	Share premium	Statutory reserve	Capital reserve	Exchange reserve	Employee share-based payment reserve	Retained earnings	Non-controlling interests	Total equity
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	法定儲備 HK\$'000 千港元 (附註)	資本儲備 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	款項儲備 HK\$'000 千港元	保留盈利 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總權益 HK\$'000 千港元
Balance at 1 January 2023	於2023年1月1日的結餘	499,366	163,821	197,396	1,398,002	(244,750)	49,324	1,357,481	1,020,462	4,441,102
Loss for the year	年度虧損	-	-	-	-	-	-	(258,989)	(75,705)	(334,694)
Other comprehensive income	其他全面收益									
Currency translation differences	貨幣換算差額	-	-	-	-	33,059	-	-	15,877	48,936
Reclassification adjustments of exchange difference to profit or loss on disposal and liquidation of subsidiaries	於附屬公司出售及清盤時將匯兌差異調整重新分類至損益	-	-	-	-	(163)	-	-	-	(163)
<b>Total comprehensive expense for the year</b>	<b>年度全面開支總額</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,896</b>	<b>-</b>	<b>(258,989)</b>	<b>(59,828)</b>	<b>(285,921)</b>
<b>Transactions with owners</b>	<b>與擁有人之交易</b>									
Share option scheme	購股權計劃									
- value of employee services	- 員工服務價值	-	-	-	-	-	-	-	4,137	4,137
- lapse of share options	- 購股權失效	-	8,700	-	-	-	(8,700)	-	-	-
Allocation to statutory reserve	分配至法定儲備	-	-	58	-	-	-	(58)	-	-
Disposals of equity interests in subsidiaries	出售附屬公司之股本權益	-	-	-	-	-	-	-	19,147	19,147
Acquisition of additional equity interests in subsidiaries	收購附屬公司之額外股本權益	-	-	-	(3,157)	-	-	-	(4,513)	(7,670)
Acquisition of a subsidiary (note 42)	收購一間附屬公司(附註42)	-	-	-	-	-	-	-	(347)	(347)
<b>Total transactions with owners</b>	<b>與擁有人進行的交易總額</b>	<b>-</b>	<b>8,700</b>	<b>58</b>	<b>(3,157)</b>	<b>-</b>	<b>(8,700)</b>	<b>(58)</b>	<b>18,424</b>	<b>15,267</b>
Balance at 31 December 2023	於2023年12月31日的結餘	499,366	172,521	197,454	1,394,845	(211,854)	40,624	1,098,434	979,058	4,170,448

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截至2023年12月31日止年度  
(除非特別說明，金額以港元列值)

		Attributable to owners of the Company 本公司擁有人應佔								
		Share capital	Share premium	Statutory reserve	Capital reserve	Exchange reserve	Employee share-based payment reserve	Retained earnings	Non- controlling interests	Total equity
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	法定儲備 HK\$'000 千港元 (Note) (附註)	資本儲備 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	僱員以股份 支付的 款項儲備 HK\$'000 千港元	保留盈利 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總權益 HK\$'000 千港元
<b>Balance at 1 January 2022 (previously stated)</b>	於2022年1月1日的結餘 (如先前所列)	499,366	158,026	181,414	1,397,951	1,083	55,119	1,749,686	1,371,782	5,414,427
Adjustment from adoption of amendments to HKAS 12 (note 2(b)(ii))	採納香港會計準則第12號 (修訂本) 之調整 (附註2(b)(ii))	-	-	-	-	-	-	7,117	4,553	11,670
<b>Balance at 1 January 2022 (restated)</b>	於2022年1月1日之結餘 (經重列)	499,366	158,026	181,414	1,397,951	1,083	55,119	1,756,803	1,376,335	5,426,097
<b>Loss for the year (restated)</b>	年度虧損 (經重列)	-	-	-	-	-	-	(383,340)	(63,535)	(446,875)
<b>Other comprehensive expense (restated)</b>	其他全面開支 (經重列)									
Currency translation differences (restated)	貨幣換算差額 (經重列)	-	-	-	-	(245,833)	-	-	(157,524)	(403,357)
<b>Total comprehensive expense for the year (restated)</b>	年度全面開支總額 (經重列)	-	-	-	-	(245,833)	-	(383,340)	(221,059)	(850,232)
<b>Transactions with owners</b>	與擁有人之交易									
Share option scheme	購股權計劃									
- value of employee services	- 員工服務價值	-	-	-	-	-	-	-	9,174	9,174
- lapse of share options	- 購股權失效	-	5,795	-	-	-	(5,795)	-	-	-
Allocation to statutory reserve	分配至法定儲備	-	-	15,982	-	-	-	(15,982)	-	-
Acquisition of additional equity interests in a subsidiary (restated)	收購附屬公司之額外股本權益 (經重列)	-	-	-	51	-	-	-	(70,916)	(70,865)
Dividends paid to non-controlling interests	已付非控股權益的股息	-	-	-	-	-	-	-	(73,072)	(73,072)
<b>Total transactions with owners (restated)</b>	與擁有人進行的交易總額 (經重列)	-	5,795	15,982	51	-	(5,795)	(15,982)	(134,814)	(134,763)
<b>Balance at 31 December 2022 (restated)</b>	於2022年12月31日的結餘 (經重列)	499,366	163,821	197,396	1,398,002	(244,750)	49,324	1,357,481	1,020,462	4,441,102

Note: The statutory reserve of the Group refers to the 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 fund can be used to make up prior years' losses of the PRC subsidiaries.

附註：本集團的法定儲備指中國法定儲備基金。向該儲備基金作出的撥款乃來自中國附屬公司法定財務報表所記錄的除稅後溢利。該款項不得少於法定財務報表所記錄的除稅後溢利的10%，除非總額超過中國附屬公司註冊資本的50%。法定儲備基金可用於彌補中國附屬公司過往年度的虧損。

The notes on pages 224 to 391 are an integral part of these consolidated financial statement.

載於第224頁至第391頁之附註為該等綜合財務報表之組成部份。