

# Consolidated Statement of Changes in Equity

Year ended 31 December 2025

Attributable to ordinary equity holders of the Company

		Share	Contributed	Share	Statutory	Exchange	Retained	Total	
	<i>Note</i>	Issued	premium	Surplus	option	Reserves	fluctuation	profits	equity
		capital	account	surplus	reserve	reserves	reserve	profits	equity
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
						(note 27)			
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 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>

# Consolidated Statement of Changes in Equity

Year ended 31 December 2025

		Attributable to ordinary equity holders of the Company							
	Note	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 2025		336,603	2,481	638,344	27,457	2,188	(10,782)	242,933	1,239,224
Profit for the year		-	-	-	-	-	-	61,317	61,317
Other comprehensive income for the year:									
Exchange difference on translation of foreign operations		-	-	-	-	-	1,071	-	1,071
Total comprehensive income for the year		-	-	-	-	-	1,071	61,317	62,388
Transfer of share option reserve upon expiry of share options		-	-	-	(27,457)	-	-	27,457	-
2024 final dividend declared and paid	11	-	-	-	-	-	-	(84,151)	(84,151)
2025 interim dividend declared and paid	11	-	-	-	-	-	-	(67,321)	(67,321)
At 31 December 2025		<u>336,603</u>	<u>2,481*</u>	<u>638,344*</u>	<u>-*</u>	<u>2,188*</u>	<u>(9,711)*</u>	<u>180,235*</u>	<u>1,150,140</u>

\* These reserve accounts comprise the consolidated reserves of HK\$813,537,000 (2024: HK\$902,621,000) in the consolidated statement of financial position.