

Consolidated Statement of Comprehensive Income

for the year ended 31 December 2012
(Expressed in millions of Hong Kong dollars)

	2012	2011 (restated)
Profit for the year	19,426	16,885
Other comprehensive income		
Premises:		
– unrealised surplus on revaluation of premises	2,222	3,729
– deferred taxes	(358)	(610)
– exchange difference	–	3
Available-for-sale investment reserve:		
– fair value changes taken to equity:		
– on debt securities	380	255
– on equity shares	90	8
– fair value changes transferred to the income statement:		
– on hedged items	22	(538)
– on disposal	(1)	(53)
– share of changes in equity of associates:		
– fair value changes	459	(646)
– deferred taxes	(157)	221
– exchange difference	(1)	(5)
Cash flow hedging reserve:		
– fair value changes taken to equity	341	119
– fair value changes transferred to the income statement	(328)	(197)
– deferred taxes	(2)	13
– exchange difference	–	(1)
Defined benefit plans:		
– actuarial gains/(losses) on defined benefit plans	605	(1,600)
– deferred taxes	(100)	264
Share-based payments	(7)	9
Exchange differences on translation of:		
– financial statements of overseas branches, subsidiaries and associates	28	974
– retained profits	–	(1)
Others	(35)	–
Other comprehensive income for the year, net of tax	3,158	1,944
Total comprehensive income for the year	22,584	18,829
Total comprehensive income for the year attributable to shareholders	22,584	18,829