

## consolidated statement of changes in equity

for the half-year ended 30 June <i>in HK\$ million</i>	Note	2002 (Unaudited)	2001 (Unaudited) (Note 14A)
Balance as at 1 January as previously reported		54,049	50,355
Change in accounting policy with respect to employee benefits	14A	(199)	(148)
Balance as at 1 January as restated		53,850	50,207
Net profit for the period		1,865	1,350
Dividend	2	(1,415)	(500)
Issue of share capital	10		
– share options		20	1
– scrip dividends		708	250
Balance as at 30 June		55,028	51,308