

綜合權益變動結算表 CONSOLIDATED STATEMENT OF CHANGES

未經審核

IN EQUITY *unaudited*

(以港幣百萬元位列示)	(Figures in HK\$m)	附註 note	二零零二年 六月三十日 At 30 June 2002	二零零一年 六月三十日 At 30 June 2001	二零零一年 十二月三十一日 At 31 December 2001
期初之股東資金結餘	Shareholders' funds at beginning of period				
• 根據過往會計政策列示	• as previously reported		45,071	45,937	45,183
• 會計政策改變之調整	• change in accounting policies				
– 界定利益福利計劃前期負債淨額	– net transitional liabilities on defined benefit schemes		(189)	–	–
– 長期保險業務權益估值	– value on long-term assurance business		206	–	–
			17	–	–
• 根據新會計政策列示	• as restated		45,088	45,937	45,183
重估行址之未實現減值	Unrealised deficit on revaluation of premises		–	–	(209)
重估投資物業之未實現減值	Unrealised deficit on revaluation of investment properties				
• 銀行及附屬公司	• Bank and subsidiary companies		–	–	(211)
• 聯營公司	• associated company		–	–	(61)
長期股票投資重估儲備	Long-term equity investment revaluation reserve				
• 未實現之重估減值	• unrealised deficit on revaluation		(395)	(612)	(238)
• 因出售長期股票投資而實現之增值	• realisation on disposal		(277)	(164)	(115)
換算調整	Exchange adjustments		2	–	(2)
期內股東資金內確認之淨虧損	Net losses recognised in the shareholders' funds during the period		(670)	(776)	(836)
期內之股東應得溢利	Profit attributable to shareholders for the period		5,220	5,375	4,739
已派股息	Dividends paid		(5,353)	(5,353)	(4,015)
期末之股東資金結餘	Shareholders' funds at end of period	18	44,285	45,183	45,071