

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

未經審核

IN EQUITY *unaudited*

		二零零三年 六月三十日 At 30 June 2003	二零零二年 六月三十日 重新列示* At 30 June 2002 restated*	二零零二年 十二月三十一日 重新列示* At 31 December 2002 restated*
(以港幣百萬元位列示)	(Figures in HK\$m)			
期初之股東資金結餘	Shareholders' funds at beginning of period	43,085	44,391	43,616
重估行址之未實現減值	Unrealised deficit on revaluation of premises	(432)	–	(409)
按香港會計實務準則第十二號調整 重估行址儲備之遞延稅項	Deferred tax adjustment on revaluation of premises arising from adoption of HKSSAP 12	17	8	86
重估投資物業之未實現減值	Unrealised deficit on revaluation of investment properties	(288)	–	(270)
• 銀行及附屬公司	• Bank and subsidiary companies	–	–	(13)
• 聯營公司	• associated company	–	–	–
長期股票投資重估儲備	Long-term equity investment revaluation reserve	(48)	(395)	(474)
• 未實現之重估減值	• unrealised deficit on revaluation	(320)	(277)	(146)
• 因出售長期股票投資而實現之增值	• realisation on disposal	–	–	–
按香港會計實務準則第十二號調整 重估長期股票儲備之遞延稅項	Deferred tax adjustment on revaluation of long-term equity investment arising from adoption of HKSSAP 12	4	17	12
換算調整	Exchange adjustments	(1)	2	1
期內股東資金內確認之淨虧損	Net losses recognised in the shareholders' funds for the period	(1,068)	(645)	(1,213)
期內之股東應得溢利	Profit attributable to shareholders for the period	5,022	5,223	4,697
已派股息	Dividends paid	(6,309)	(5,353)	(4,015)
期末之股東資金結餘	Shareholders' funds at end of period	40,730	43,616	43,085

* 二零零二年之若干數字，因本行採納香港會計實務準則第十二號（修訂）「利得稅項」（香港會計實務準則第十二號）而重新列示。詳情列於第 50 頁之附註 26 「會計政策」項下。

* Certain figures for 2002 have been restated to reflect the adoption of Hong Kong Statement of Standard Accounting Practice 12 (revised) (HKSSAP 12) on "Income taxes", details of which are set out in note 26 "Accounting policies" on page 50.