

綜合權益變動結算表

Consolidated Statement of Changes in Equity

至二零零三年十二月三十一日全年結算
(以港幣百萬元位列示)

for the year ended 31 December 2003
(Expressed in millions of Hong Kong dollars)

附註
note

2003

2002
重新列示*
restated*

於一月一日之股東資金結餘	Shareholders' funds at 1 January			
• 根據過往會計政策列示	• as previously reported		43,564	44,952
• 會計政策改變之調整	• arising on change in accounting policy		(479)	(561)
• 根據新會計政策列示	• as restated		43,085	44,391
重估行址儲備之減值	Decrease in revaluation reserve of premises	30	(285)	(344)
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		(80)	29
重估投資物業儲備之減值	Decrease in revaluation reserve of investment properties	30		
• 銀行及附屬公司	• Bank and subsidiary companies		(273)	(270)
• 聯營公司	• associated company		(125)	(13)
長期股票投資重估儲備	Long-term equity investment revaluation reserve	30		
• 未實現之重估增值 / (減值)	• unrealised gain / (deficit) on revaluation		410	(840)
• 因出售長期股票投資而實 現之增值	• realisation on disposal		(410)	(423)
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		(2)	–
換算及其他調整	Exchange and other adjustments	30	18	3
是年股東資金內確認之 淨虧損	Net losses recognised in the shareholders' funds for the year		(747)	(1,858)
是年股東應得溢利	Profit attributable to shareholders for the year		9,539	9,920
股息	Dividends		(12,236)	(9,368)
於十二月三十一日之 股東資金結餘	Shareholders' funds at 31 December		39,641	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」而重新列示。詳情列於第一百零九頁之附註2「會計政策之變動」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 2 "Change in accounting policy" on page 109.