

二零零二年十二月三十一日 (以港幣百萬元位列示)	at 31 December 2002 (Expressed in millions of Hong Kong dollars)	附註 note	2002	2001
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		<b>45,071</b>	45,937
• 會計政策改變之調整:	• change in accounting policies:	29		
- 界定利益福利計劃前期 負債淨額	- net transitional liabilities on defined benefit schemes		<b>(189)</b>	—
- 長期保險業務權益估值	- value on long-term assurance business		<b>206</b>	—
- 累積有薪假期準備	- provision for accumulated paid leave		<b>(136)</b>	—
			<b>(119)</b>	—
• 根據新會計政策列示	• as restated		<b>44,952</b>	45,937
重估行址之未實現減值	Unrealised deficit on revaluation of premises	29	<b>(409)</b>	(209)
重估投資物業之未實現減值	Unrealised deficit on revaluation of investment properties	29		
• 銀行及附屬公司	• Bank and subsidiary companies		<b>(270)</b>	(211)
• 聯營公司	• associated company		<b>(13)</b>	(61)
長期股票投資重估儲備	Long-term equity investment revaluation reserve	29		
• 未實現之重估減值	• unrealised deficit on revaluation		<b>(869)</b>	(850)
• 因出售長期股票投資而實 現之增值	• realisation on disposal		<b>(423)</b>	(279)
換算調整	Exchange adjustments	29	<b>3</b>	(2)
是年股東資金內確認之淨虧損	Net losses recognised in shareholders' funds for the year		<b>(1,981)</b>	(1,612)
是年股東應得溢利	Profit attributable to shareholders for the year		<b>9,961</b>	10,114
已派股息	Dividends paid		<b>(9,368)</b>	(9,368)
於十二月三十一日之 股東資金結餘	Shareholders' funds at 31 December		<b>43,564</b>	45,071