

Consolidated Statement of Comprehensive Income

for the year ended 31 December 2009
(Expressed in millions of Hong Kong dollars)

	2009	2008
Profit for the year	13,221	14,099
Other comprehensive income		
Premises:		
– unrealised surplus on revaluation of premises	700	171
– deferred taxes	(72)	(24)
Available-for-sale investment reserve:		
– fair value changes taken to/(from) equity:		
– on debt securities	3,908	(3,627)
– on equity shares	80	(1,937)
– fair value changes transferred from/(to) income statement:		
– on impairment	4	555
– on hedged items	81	(496)
– on disposal	(9)	(563)
– share of changes in equity of associates:		
– fair value changes	(26)	(63)
– deferred taxes	(472)	417
Cash flow hedge reserve:		
– fair value changes taken to equity	407	870
– fair value changes transferred to income statement	(864)	(376)
– deferred taxes	69	(76)
Defined benefit plans:		
– actuarial gains/(losses) on defined benefit plans	1,877	(3,016)
– deferred taxes	(309)	497
Exchange differences on translation of:		
– financial statements of overseas branches, subsidiaries and associates	3	622
– others	10	5
Effect of decrease in tax rate on deferred tax balance at 1 January 2008	–	30
Other comprehensive income for the year, net of tax	5,387	(7,011)
Total comprehensive income for the year	18,608	7,088
Total comprehensive income for the year attributable to shareholders	18,608	7,088