

## Consolidated statement of changes in equity

for the year ended 31 December in HK\$ million	Note	2003	2002 (Note 43A)
Balance as at 1 January, as previously reported		56,827	53,848
Prior period adjustment arising from change in accounting policy with respect to deferred tax	43A	(3,253)	(2,620)
Balance as at 1 January, as restated		53,574	51,228
Surplus/(Deficit) on revaluation of investment properties	35	276	(112)
Deficit on revaluation of self-occupied office land and buildings, net of deferred tax	35	(6)	(92)
Net profits/(losses) not recognised in the consolidated profit and loss account		270	(204)
Net profit for the year, as previously reported			4,212
Prior period adjustment arising from change in accounting policy with respect to deferred tax			(633)
Net profit for the year (2002: as restated)		4,450	3,579
Dividends approved during the year	10	(2,178)	(2,132)
Shares issued under	34		
– Employee Share Option Scheme		88	37
– Scrip Dividend Scheme		1,088	1,066
Net increase in shareholders' funds arising from capital transactions		1,176	1,103
Balance as at 31 December		57,292	53,574