

Consolidated statement of changes in equity

for the half-year ended 30 June <i>in HK\$ million</i>	Note	2003 (Unaudited)	2002 (Unaudited) (Note 16A)
Balance as at 1 January, as previously reported		56,827	53,848
Change in accounting policy with respect to deferred tax	16A	(3,253)	(2,620)
Balance as at 1 January, as restated		53,574	51,228
Net profit for the period, as previously reported			1,865
Change in accounting policy with respect to deferred tax	16A		(253)
Net profit for the period (2002: as restated)		113	1,612
Dividend paid during the period	4	(1,444)	(1,415)
Shares issued under	12		
– Employee Share Option Scheme		15	20
– Scrip Dividend Scheme		722	708
Net increase in shareholders' funds arising from capital transactions		737	728
Balance as at 30 June		52,980	52,153