Consolidated Statement of Comprehensive Income

For the year ended 31 December	Notes	2023 HK$'m	(Restated) 2022 HK$'m
Profit for the year		**34,857**	27,230
Items that will not be reclassified subsequently to income statement:			
Premises:			
Revaluation of premises	29	**(985)**	(1,104)
Deferred tax	36	**202**	200
		(783)	(904)
Equity instruments at fair value through other comprehensive income:			
Change in fair value		**646**	(721)
Deferred tax		**(3)**	65
		643	(656)
Actuarial loss on retirement benefit plans		**(6)**	(4)
		(146)	(1,564)
Items that may be reclassified subsequently to income statement:			
Advances and other accounts at fair value through other comprehensive income:			
Change in impairment allowances (credited)/charged to income statement	13	**(48)**	77
Debt instruments at fair value through other comprehensive income:			
Change in fair value		**4,260**	(20,286)
Change in impairment allowances charged/(credited) to income statement	13	**13**	(120)
Release upon disposal/redemption reclassified to income statement	10	**1,457**	3,816
Amortisation of accumulated amount of fair value hedge adjustment reclassified to income statement		**(91)**	(36)
Deferred tax		**(864)**	2,333
		4,775	(14,293)
Insurance contracts:			
Finance (expenses)/income from insurance contracts issued		**(2,165)**	6,745
Finance income/(expenses) from reinsurance contracts held		**635**	(1,371)
Deferred tax		**253**	(887)
		(1,277)	4,487
Currency translation difference		**(263)**	(892)
		3,187	(10,621)
Other comprehensive income for the year, net of tax		**3,041**	(12,185)
Total comprehensive income for the year		**37,898**	15,045
Total comprehensive income attributable to:			
Equity holders of the Company and other equity instrument holders		**37,012**	16,739
Equity holders of the Company		**35,620**	15,349
Other equity instrument holders		**1,392**	1,390
Non-controlling interests		**886**	(1,694)
		37,898	15,045

The notes on pages 136 to 303 are an integral part of these financial statements.