

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

| Notes | (Unaudited) Half-year ended 30 June 2021 HK\$'m | (Unaudited) Half-year ended 30 June 2020 HK\$'m |
|--|--|--|
| Profit for the period | 13,591 | 16,161 |
| Items that will not be reclassified subsequently to income statement: | | |
| Premises: | | |
| Revaluation of premises | 420 | (545) |
| Deferred tax | (67) | 112 |
| | 353 | (433) |
| Equity instruments at fair value through other comprehensive income: | | |
| Change in fair value | (271) | (281) |
| Deferred tax | (3) | 49 |
| | (274) | (232) |
| Own credit risk: | | |
| Change in fair value of own credit risk of financial liabilities designated at fair value through profit or loss | – | 1 |
| Deferred tax | – | – |
| | – | 1 |
| | 79 | (664) |
| Items that may be reclassified subsequently to income statement: | | |
| Debt instruments at fair value through other comprehensive income: | | |
| Change in fair value | (1,322) | 4,429 |
| Change in impairment allowances (credited)/charged to income statement | (4) | 75 |
| Release upon disposal/redemption reclassified to income statement | (432) | (2,513) |
| Amortisation of accumulated amount of fair value hedge adjustment reclassified to income statement | 7 | 2 |
| Deferred tax | 307 | (316) |
| | (1,444) | 1,677 |
| Currency translation difference | (364) | (370) |
| | (1,808) | 1,307 |
| Other comprehensive income for the period, net of tax | (1,729) | 643 |
| Total comprehensive income for the period | 11,862 | 16,804 |
| Total comprehensive income attributable to: | | |
| Equity holders of the Company and other equity instrument holders | 11,758 | 16,479 |
| Equity holders of the Company | 11,070 | 15,790 |
| Other equity instrument holders | 688 | 689 |
| Non-controlling interests | 104 | 325 |
| | 11,862 | 16,804 |

The notes on pages 45 to 113 are an integral part of this interim financial information.