

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Notes	(Unaudited) Half-year ended 30 June 2023 HK\$'m	(Restated) (Unaudited) Half-year ended 30 June 2022 HK\$'m
Profit for the period	18,082	13,041
Items that will not be reclassified subsequently to income statement:		
Premises:		
Revaluation of premises	240	239
Deferred tax	(15)	(32)
	225	207
Equity instruments at fair value through other comprehensive income:		
Change in fair value	193	(354)
Deferred tax	(3)	19
	190	(335)
	415	(128)
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	11 (34)	154
Debt instruments at fair value through other comprehensive income:		
Change in fair value	660	(16,973)
Change in impairment allowances charged/(credited) to income statement	11 3	(28)
Release upon disposal/redemption reclassified to income statement	9 791	1,997
Amortisation of accumulated amount of fair value hedge adjustment reclassified to income statement	(19)	(15)
Deferred tax	(219)	2,102
	1,216	(12,917)
Insurance contracts:		
Finance (expenses)/income from insurance contracts issued	(732)	5,840
Finance income/(expenses) from reinsurance contracts held	347	(1,178)
Deferred tax	63	(770)
	(322)	3,892
Currency translation difference	(258)	(696)
	602	(9,567)
Other comprehensive income for the period, net of tax	1,017	(9,695)
Total comprehensive income for the period	19,099	3,346
Total comprehensive income attributable to:		
Equity holders of the Company and other equity instrument holders	18,498	4,625
Equity holders of the Company	17,802	3,932
Other equity instrument holders	696	693
Non-controlling interests	601	(1,279)
	19,099	3,346

The notes on pages 49 to 124 are an integral part of this interim financial information.