

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended December 31, 2016

Group	Attributable to owners of the Company													
	Currency					Share-based					Non-			
	Share capital	Reserve for own shares	translation reserve	Capital reserve	Merger reserve	payments reserve	Fair value reserve	Hedging reserve	Revenue reserve	Total	Perpetual securities	Total	controlling interests	Total equity
SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000
At January 1, 2016	565,572	(8,645)	(84,321)	114,766	29,201	(18,050)	27,398	(203,287)	5,207,742	5,630,376	802,688	6,433,064	1,610,430	8,043,494
Total comprehensive income for the year														
Profit for the year	-	-	-	-	-	-	-	-	394,889	394,889	-	394,889	42,265	437,154
Other comprehensive income														
Foreign currency translation differences for foreign operations	-	-	(38,732)	-	-	-	-	-	-	(38,732)	-	(38,732)	(2,865)	(41,597)
Exchange differences on monetary items forming part of net investment in foreign operation	-	-	9,893	-	-	-	-	-	-	9,893	-	9,893	-	9,893
Net change in fair value of cash flow hedges reclassified to profit or loss	-	-	-	-	-	-	-	66,513	-	66,513	-	66,513	19,388	85,901
Net change in fair value of available-for-sale financial assets	-	-	-	-	-	-	(11,660)	-	-	(11,660)	-	(11,660)	(7,668)	(19,328)
Net change in fair value of available-for-sale financial assets reclassified to profit or loss	-	-	-	-	-	-	5,035	-	-	5,035	-	5,035	3,302	8,337
Defined benefit plan actuarial gains and losses	-	-	-	-	-	-	-	-	(113)	(113)	-	(113)	(86)	(199)
Share of other comprehensive income of associates and joint ventures	-	-	-	1	-	-	-	18,375	-	18,376	-	18,376	-	18,376
Total other comprehensive income for the year	-	-	(28,839)	1	-	-	(6,625)	124,799	(113)	89,223	-	89,223	14,251	103,474
Total comprehensive income for the year	-	-	(28,839)	1	-	-	(6,625)	124,799	394,776	484,112	-	484,112	56,516	540,628

The accompanying notes form an integral part of these financial statements.

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Year ended December 31, 2016

Group	Attributable to owners of the Company													
	Currency					Share-based					Non-			
	Share capital	Reserve for own shares	translation reserve	Capital reserve	Merger reserve	payments reserve	Fair value reserve	Hedging reserve	Revenue reserve	Total	Perpetual securities	Total	controlling interests	Total equity
SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000
Transactions with owners of the Company, recognised directly in equity														
Redemption of preference shares for non-controlling interests of a subsidiary	-	-	-	-	-	-	-	-	-	-	-	-	(7,380)	(7,380)
Contribution by non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	4,397	4,397
Share-based payments	-	-	-	-	-	17,049	-	-	-	17,049	-	17,049	1,758	18,807
Purchase of treasury shares	-	(7,065)	-	-	-	-	-	-	-	(7,065)	-	(7,065)	-	(7,065)
Treasury shares transferred to employees	-	10,220	-	-	-	(9,794)	-	-	-	426	-	426	-	426
Treasury shares of a subsidiary	-	-	-	1,576	-	(2,892)	-	-	-	(1,316)	-	(1,316)	(841)	(2,157)
Non-controlling interests of subsidiary acquired (Note 34(b))	-	-	-	-	-	-	-	-	-	-	-	-	147,637	147,637
Acquisition of non-controlling interests	-	-	465	7,169	-	-	-	-	-	7,634	-	7,634	(298,866)	(291,232)
Put liability to acquire non-controlling interests	-	-	-	(22,772)	-	-	-	-	-	(22,772)	-	(22,772)	-	(22,772)
Call option issued to non-controlling interests of subsidiaries	-	-	-	8,652	-	-	-	-	-	8,652	-	8,652	-	8,652
Realisation of reserve upon disposal of a subsidiary	-	-	-	12	-	(25)	-	-	-	(13)	-	(13)	(6,246)	(6,259)
Realisation of reserve when a joint venture became a subsidiary (Note 34)	-	-	2,390	-	-	-	-	-	-	2,390	-	2,390	-	2,390
Realisation of reserve upon disposal of a joint venture	-	-	(3,229)	(301)	-	-	-	-	-	(3,530)	-	(3,530)	-	(3,530)
Perpetual securities distribution paid	-	-	-	-	-	-	-	-	-	-	(38,605)	(38,605)	-	(38,605)
Accrued perpetual securities distribution (Note 23)	-	-	-	-	-	-	-	-	(39,013)	(39,013)	39,013	-	-	-
Dividend paid to owners (Note 31)	-	-	-	-	-	-	-	-	(178,724)	(178,724)	-	(178,724)	-	(178,724)
Dividend paid to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(46,109)	(46,109)
Unclaimed dividends	-	-	-	-	-	-	-	-	116	116	-	116	-	116
Total transactions with owners	-	3,155	(374)	(5,664)	-	4,338	-	-	(217,621)	(216,166)	408	(215,758)	(205,650)	(421,408)
At December 31, 2016	565,572	(5,490)	(113,534)	109,103	29,201	(13,712)	20,773	(78,488)	5,384,897	5,898,322	803,096	6,701,418	1,461,296	8,162,714

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended December 31, 2016

Group	Attributable to owners of the Company														
	Share capital	Reserve for own shares	Currency			Share-based				Revenue reserve	Total	Perpetual securities	Total	Non-controlling interests	Total equity
			translation reserve	Capital reserve	Merger reserve	payments reserve	Fair value reserve	Hedging reserve							
SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000	SS'000
At January 1, 2015	565,572	(15,041)	(200,461)	304,009	29,201		(18,561)	(11,958)	(217,486)	4,978,291	5,413,566	202,565	5,616,131	1,616,143	7,232,274
Total comprehensive income for the year															
Profit for the year	–	–	–	–	–	–	–	–	–	548,855	548,855	–	548,855	(94,453)	454,402
Other comprehensive income															
Foreign currency translation differences for foreign operations	–	–	87,742	–	–	–	–	–	–	–	87,742	–	87,742	29,023	116,765
Exchange differences on monetary items forming part of net investment in foreign operation	–	–	765	–	–	–	–	–	–	–	765	–	765	–	765
Net change in fair value of cash flow hedges reclassified to profit or loss	–	–	–	–	–	–	–	–	(68,447)	–	(68,447)	–	(68,447)	(8,675)	(77,122)
Net change in fair value of available-for-sale financial assets	–	–	–	–	–	–	–	–	106,481	–	106,481	–	106,481	6,749	113,230
Net change in fair value of available-for-sale financial assets reclassified to profit or loss	–	–	–	–	–	–	–	–	(5,564)	–	(5,564)	–	(5,564)	2,624	(2,940)
Defined benefit plan actuarial gains and losses	–	–	–	–	–	–	–	–	–	–	44,920	–	44,920	6,649	51,569
Share of other comprehensive income of associates and joint ventures	–	–	–	–	–	–	–	–	–	(6,125)	(6,125)	–	(6,125)	(104)	(6,229)
	–	–	–	–	–	–	–	–	(23,835)	–	(23,835)	–	(23,835)	–	(23,835)
Total other comprehensive income for the year	–	–	88,507	–	–	–	–	–	39,356	14,199	(6,125)	–	135,937	36,266	172,203
Total comprehensive income for the year	–	–	88,507	–	–	–	–	–	39,356	14,199	542,730	–	684,792	(58,187)	626,605

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CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended December 31, 2016

Group	Attributable to owners of the Company													
	Currency					Share-based					Non-			
	Share capital	Reserve for own shares	translation reserve	Capital reserve	Merger reserve	payments reserve	Fair value reserve	Hedging reserve	Revenue reserve	Total	Perpetual securities	Total	controlling interests	Total equity
\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000	\$S'000
Transactions with owners of the Company, recognised directly in equity														
Contribution by non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	46,757	46,757
Issue of perpetual securities	-	-	-	-	-	-	-	-	-	-	596,551	596,551	-	596,551
Share-based payments	-	-	-	-	-	19,278	-	-	-	19,278	-	19,278	3,616	22,894
Purchase of treasury shares	-	(6,809)	-	-	-	-	-	-	-	(6,809)	-	(6,809)	-	(6,809)
Treasury shares transferred to employees	-	13,205	-	-	-	(12,667)	-	-	-	538	-	538	-	538
Treasury shares of a subsidiary	-	-	-	(875)	-	(6,100)	-	-	-	(6,975)	-	(6,975)	(4,457)	(11,432)
Non-controlling interests of subsidiary acquired (Note 34(b))	-	-	-	-	-	-	-	-	-	-	-	-	140,147	140,147
Acquisition of non-controlling interests	-	-	-	4,745	-	-	-	-	-	4,745	-	4,745	(12,723)	(7,978)
Put liability to acquire non-controlling interests	-	-	-	(193,113)	-	-	-	-	-	(193,113)	-	(193,113)	-	(193,113)
Realisation of reserve upon disposal of associate	-	-	17,116	-	-	-	-	-	-	17,116	-	17,116	-	17,116
Realisation of reserve upon disposal of subsidiaries	-	-	10,406	-	-	-	-	-	-	10,406	-	10,406	8,457	18,863
Realisation of reserve upon liquidation of subsidiary	-	-	111	-	-	-	-	-	-	111	-	111	-	111
Perpetual securities distribution paid	-	-	-	-	-	-	-	-	-	-	(24,367)	(24,367)	-	(24,367)
Accrued perpetual securities distribution (Note 23)	-	-	-	-	-	-	-	-	(27,939)	(27,939)	27,939	-	-	-
Dividend paid to owners (Note 31)	-	-	-	-	-	-	-	-	(285,866)	(285,866)	-	(285,866)	-	(285,866)
Dividend paid to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(129,323)	(129,323)
Unclaimed dividends	-	-	-	-	-	-	-	-	526	526	-	526	-	526
Total transactions with owners	-	6,396	27,633	(189,243)	-	511	-	-	(313,279)	(467,982)	600,123	132,141	52,474	184,615
At December 31, 2015	565,572	(8,645)	(84,321)	114,766	29,201	(18,050)	27,398	(203,287)	5,207,742	5,630,376	802,688	6,433,064	1,610,430	8,043,494

The accompanying notes form an integral part of these financial statements.