

# Consolidated Statement of Changes in Equity

Year ended December 31, 2018

Group	Attributable to owners of the Company					Share-based payments reserve	Fair value reserve	Hedging reserve	Revenue reserve	Total	Perpetual securities	Total	Non-controlling interests	Total equity
	Share capital	Reserve for own shares	Currency translation reserve	Capital reserve	Merger reserve									
<i>(\$ million)</i>														
<b>Balance at January 1, 2018</b>	566	*	(265)	160	29	(9)	27	(27)	5,460	5,941	1,003	6,944	1,230	8,174
Adjustment on initial application of SFRS(I) 9, net of tax (Note 46)	–	–	–	–	–	–	*	–	(13)	(13)	–	(13)	(1)	(14)
<b>Adjusted balance at January 1, 2018</b>	566	*	(265)	160	29	(9)	27	(27)	5,447	5,928	1,003	6,931	1,229	8,160
<b>Total comprehensive income for the year</b>														
Profit for the year	–	–	–	–	–	–	–	–	347	347	–	347	(15)	332
<b>Other comprehensive income</b>														
Foreign currency translation differences for foreign operations	–	–	(155)	–	–	–	–	–	–	(155)	–	(155)	(5)	(160)
Exchange differences on monetary items forming part of net investment in foreign operation	–	–	(1)	–	–	–	–	–	–	(1)	–	(1)	–	(1)
Net change in fair value of cash flow hedges	–	–	–	–	–	–	–	82	–	82	–	82	(17)	65
Net change in fair value of cash flow hedges reclassified to profit or loss	–	–	–	–	–	–	–	(169)	–	(169)	–	(169)	2	(167)
Net change in fair value of financial assets at fair value through other comprehensive income	–	–	–	–	–	–	–	–	–	–	–	–	(4)	(4)
Realisation of reserve upon disposal / liquidation of subsidiaries	–	–	27	2	–	–	–	–	*	29	–	29	(10)	19
Reclassification of reserve upon disposal / liquidation of other financial asset	–	–	–	–	–	–	7	–	(7)	–	–	–	–	–
Defined benefit plan actuarial gains and losses	–	–	–	–	–	–	–	–	(4)	(4)	–	(4)	*	(4)
Share of other comprehensive income of associates and joint ventures	–	–	3	–	–	–	–	27	*	30	–	30	1	31
Total other comprehensive income for the year	–	–	(126)	2	–	–	7	(60)	(11)	(188)	–	(188)	(33)	(221)
Total comprehensive income for the year	–	–	(126)	2	–	–	7	(60)	336	159	–	159	(48)	111
<b>Transactions with owners of the Company, recognised directly in equity</b>														
Contribution by non-controlling interests	–	–	*	(6)	–	–	–	–	*	(6)	–	(6)	24	18
Share-based payments	–	–	–	(1)	–	11	–	–	–	10	–	10	1	11
Purchase of treasury shares	–	(17)	–	*	–	–	–	–	–	(17)	–	(17)	–	(17)
Treasury shares transferred to employees	–	8	–	1	–	(9)	–	–	–	–	–	–	–	–
Treasury shares of a subsidiary	–	–	–	–	–	(1)	–	–	–	(1)	–	(1)	1	–
Acquisition of non-controlling interests	–	–	1	27	–	–	–	–	–	28	–	28	(28)	–
Perpetual securities distribution paid	–	–	–	–	–	–	–	–	–	–	(245)	(245)	–	(245)
Accrued perpetual securities distribution (Note 26)	–	–	–	–	–	–	–	–	(43)	(43)	43	–	–	–
Dividend paid to owners (Note 34)	–	–	–	–	–	–	–	–	(71)	(71)	–	(71)	–	(71)
Dividend paid to non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	(29)	(29)
Unclaimed dividends	–	–	–	–	–	–	–	–	*	*	–	*	–	*
Total transactions with owners	–	(9)	1	21	–	1	–	–	(114)	(100)	(202)	(302)	(31)	(333)
<b>At December 31, 2018</b>	566	(9)	(390)	183	29	(8)	34	(87)	5,669	5,987	801	6,788	1,150	7,938

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

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Year ended December 31, 2018

Group	Attributable to owners of the Company					Share-based payments reserve	Fair value reserve	Hedging reserve	Revenue reserve	Total	Perpetual securities	Total	Non-controlling interests	Total equity
	Share capital	Reserve for own shares	Currency translation reserve	Capital reserve	Merger reserve									
<i>(\$ million)</i>														
<b>Balance at January 1, 2017</b>	566	(5)	(124)	109	29	(14)	21	(78)	5,209	5,713	803	6,516	1,345	7,861
<b>Total comprehensive income for the year</b>														
Profit for the year	–	–	–	–	–	–	–	–	383	383	–	383	110	493
<b>Other comprehensive income</b>														
Foreign currency translation differences for foreign operations	–	–	(119)	–	–	–	–	–	–	(119)	–	(119)	(20)	(139)
Exchange differences on monetary items forming part of net investment in foreign operation	–	–	(6)	–	–	–	–	–	–	(6)	–	(6)	–	(6)
Net change in fair value of cash flow hedges	–	–	–	–	–	–	–	32	–	32	–	32	12	44
Net change in fair value of cash flow hedges reclassified to profit or loss	–	–	–	–	–	–	–	(18)	–	(18)	–	(18)	1	(17)
Net change in fair value of available-for-sale financial assets	–	–	–	–	–	–	26	–	–	26	–	26	12	38
Net change in fair value of available-for-sale financial assets reclassified to profit or loss	–	–	–	–	–	–	(20)	–	–	(20)	–	(20)	(13)	(33)
Realisation of reserve upon disposal / liquidation of subsidiaries	–	–	(4)	–	–	–	–	–	–	(4)	–	(4)	(12)	(16)
Realisation of reserve upon disposal of assets held for sale	–	–	(12)	(15)	–	–	–	–	15	(12)	–	(12)	(8)	(20)
Defined benefit plan actuarial gains and losses	–	–	–	–	–	–	–	–	3	3	–	3	–	3
Share of other comprehensive income of associates and joint ventures	–	–	–	–	–	–	–	37	18	55	–	55	(1)	54
Total other comprehensive income for the year	–	–	(141)	(15)	–	–	6	51	36	(63)	–	(63)	(29)	(92)
Total comprehensive income for the year	–	–	(141)	(15)	–	–	6	51	419	320	–	320	81	401
<b>Transactions with owners of the Company, recognised directly in equity</b>														
Contribution by non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	*	*
Issue of perpetual bonds	–	–	–	–	–	–	–	–	–	–	199	199	–	199
Share-based payments	–	–	–	–	–	15	–	–	–	15	–	15	2	17
Purchase of treasury shares	–	(4)	–	–	–	–	–	–	–	(4)	–	(4)	–	(4)
Treasury shares transferred to employees	–	9	–	–	–	(9)	–	–	–	–	–	–	–	–
Treasury shares of a subsidiary	–	–	–	(2)	–	(1)	–	–	–	(3)	–	(3)	(2)	(5)
Acquisition of non-controlling interests	–	–	–	(148)	–	–	–	–	–	(148)	–	(148)	(159)	(307)
Extinguishment of put liability to acquire non-controlling interests (Note 21)	–	–	–	216	–	–	–	–	–	216	–	216	–	216
Perpetual securities distribution paid	–	–	–	–	–	–	–	–	–	–	(42)	(42)	–	(42)
Accrued perpetual securities distribution (Note 26)	–	–	–	–	–	–	–	–	(43)	(43)	43	–	–	–
Dividend paid to owners (Note 34)	–	–	–	–	–	–	–	–	(125)	(125)	–	(125)	–	(125)
Dividend paid to non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	(37)	(37)
Unclaimed dividends	–	–	–	–	–	–	–	–	*	*	–	*	–	*
Total transactions with owners	–	5	–	66	–	5	–	–	(168)	(92)	200	108	(196)	(88)
<b>At December 31, 2017</b>	566	*	(265)	160	29	(9)	27	(27)	5,460	5,941	1,003	6,944	1,230	8,174

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