

Consolidated Statement of Changes in Equity

Year ended December 31, 2021

	Attributable to owners of the Company											Perpetual securities	Total	Non-controlling interests	Total equity
	Share capital	Reserve for own shares	Foreign currency translation reserve	Capital reserve	Merger reserve	Share-based payments reserve	Fair value reserve	Hedging reserve	Cost of hedging reserve	Revenue reserve	Total				
<i>(\$ million)</i>															
Group															
Balance at January 1, 2021	566	(11)	(475)	160	29	(10)	60	(132)	(1)	3,153	3,339	–	3,339	137	3,476
Total comprehensive income for the year															
Profit for the year	–	–	–	–	–	–	–	–	–	279	279	–	279	21	300
Other comprehensive income															
Foreign currency translation differences for foreign operations	–	–	81	–	–	–	–	–	–	–	81	–	81	3	84
Exchange differences on monetary items forming part of net investment in foreign operations	–	–	1	–	–	–	–	–	–	–	1	–	1	–	1
Net change in fair value of cash flow hedges	–	–	–	–	–	–	–	136	–	–	136	–	136	2	138
Net change in fair value of cash flow hedges reclassified to profit or loss	–	–	–	–	–	–	–	10	–	–	10	–	10	–	10
Cost of hedging reserve – changes in fair value	–	–	–	–	–	–	–	–	(46)	–	(46)	–	(46)	–	(46)
Cost of hedging reserve – reclassified to profit or loss	–	–	–	–	–	–	–	–	47	–	47	–	47	–	47
Net change in fair value of financial assets at fair value through other comprehensive income	–	–	–	–	–	–	(20)	–	–	–	(20)	–	(20)	–	(20)
Realisation of reserves upon disposal / liquidation of subsidiaries and asset held for sale	–	–	*	–	–	–	–	–	–	–	*	–	*	–	*
Transfer of reserves	–	–	(8)	(2)	–	*	*	–	–	10	–	–	–	–	–
Net change in fair value of cash flow hedges reclassified to cost of investment of a subsidiary	–	–	–	–	–	–	–	(1)	–	–	(1)	–	(1)	–	(1)
Defined benefit plan actuarial gains and losses	–	–	–	–	–	–	–	–	–	14	14	–	14	*	14
Share of other comprehensive income of associates and joint ventures	–	–	–	–	–	–	–	35	–	*	35	–	35	–	35
Total other comprehensive income for the year	–	–	74	(2)	–	*	(20)	180	1	24	257	–	257	5	262
Total comprehensive income for the year	–	–	74	(2)	–	*	(20)	180	1	303	536	–	536	26	562
Transactions with owners of the Company, recognised directly in equity															
Share-based payments	–	–	–	–	–	14	–	–	–	–	14	–	14	–	14
Purchase of treasury shares	–	(13)	–	–	–	–	–	–	–	–	(13)	–	(13)	–	(13)
Treasury shares transferred to employees	–	9	–	–	–	(9)	–	–	–	–	–	–	–	–	–
Acquisition of non-controlling interests	–	–	–	(2)	–	–	–	–	–	–	(2)	–	(2)	2	–
Dividend paid to owners (Note C4)	–	–	–	–	–	–	–	–	–	(107)	(107)	–	(107)	–	(107)
Dividend paid / payable to non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	–	(14)	(14)
Total transactions with owners	–	(4)	–	(2)	–	5	–	–	–	(107)	(108)	–	(108)	(12)	(120)
At December 31, 2021	566	(15)	(401)	156	29	(5)	40	48	–	3,349	3,767	–	3,767	151	3,918

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(\$ million)	Attributable to owners of the Company											Perpetual securities	Total	Non-controlling interests	Total equity	
	Share capital	Reserve for own shares	Foreign currency translation reserve	Capital reserve	Merger reserve	Share-based payments reserve	Fair value reserve	Hedging reserve	Cost of hedging reserve	Revenue reserve	Total					
Group																
Balance at January 1, 2020	566	(4)	(482)	156	29	(9)	74	(87)	–	5,827	6,070	801	6,871	1,008	7,879	
Total comprehensive income for the year																
Loss for the year	–	–	–	–	–	–	–	–	–	(997)	(997)	–	(997)	(124)	(1,121)	
Other comprehensive income																
Foreign currency translation differences for foreign operations	–	–	(22)	–	–	–	–	–	–	–	(22)	–	(22)	5	(17)	
Exchange differences on monetary items forming part of net investment in foreign operation	–	–	(2)	–	–	–	–	–	–	–	(2)	–	(2)	–	(2)	
Net change in fair value of cash flow hedges	–	–	–	–	–	–	–	(115)	–	–	(115)	–	(115)	(13)	(128)	
Net change in fair value of cash flow hedges reclassified to profit or loss	–	–	–	–	–	–	–	86	–	–	86	–	86	5	91	
Cost of hedging reserve – changes in fair value	–	–	–	–	–	–	–	–	(43)	–	(43)	–	(43)	–	(43)	
Cost of hedging reserve – reclassified to profit or loss	–	–	–	–	–	–	–	–	42	–	42	–	42	–	42	
Net change in fair value of financial assets at fair value through other comprehensive income	–	–	–	–	–	–	(14)	–	–	–	(14)	–	(14)	–	(14)	
Realisation of reserves upon the Distribution	–	–	–	(125)	–	–	–	–	–	–	(125)	–	(125)	–	(125)	
Realisation of reserves upon disposal of subsidiaries / assets held for sale	–	–	31	4	–	*	–	–	–	–	35	–	35	1	36	
Defined benefit plan actuarial gains and losses	–	–	–	–	–	–	–	–	–	(9)	(9)	–	(9)	*	(9)	
Share of other comprehensive income of associates and joint ventures	–	–	–	–	–	–	–	(16)	–	–	(16)	–	(16)	–	(16)	
Total other comprehensive income for the year	–	–	7	(121)	–	*	(14)	(45)	(1)	(9)	(183)	–	(183)	(2)	(185)	
Total comprehensive income for the year	–	–	7	(121)	–	*	(14)	(45)	(1)	(1,006)	(1,180)	–	(1,180)	(126)	(1,306)	
Transactions with owners of the Company, recognised directly in equity																
Contribution by non-controlling interests	–	–	–	125	–	–	–	–	–	–	125	–	125	474	599	
Capital reduction / distribution to non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	–	*	*	
Share-based payments	–	–	–	–	–	8	–	–	–	–	8	–	8	*	8	
Purchase of treasury shares	–	(16)	–	–	–	–	–	–	–	–	(16)	–	(16)	–	(16)	
Treasury shares transferred to employees	–	9	–	–	–	(9)	–	–	–	–	–	–	–	–	–	
Acquisition of non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	–	*	–	
Disposal of non-controlling interest in subsidiaries	–	–	–	–	–	–	–	–	–	–	–	–	–	(1,208)	(1,208)	
Perpetual securities distribution paid	–	–	–	–	–	–	–	–	–	–	–	(818)	(818)	–	(818)	
Accrued perpetual securities distribution (Note C4)	–	–	–	–	–	–	–	–	–	(17)	(17)	17	–	–	–	
Transfer of reserve	–	–	–	*	–	–	–	–	–	*	–	–	–	–	–	
Dividend paid to owners (Note C4)	–	–	–	–	–	–	–	–	–	(54)	(54)	–	(54)	–	(54)	
Dividend paid / payable to non-controlling interests	–	–	–	–	–	–	–	–	–	–	–	–	–	(11)	(11)	
Dividend distribution in specie (Note G6)	–	–	–	–	–	–	–	–	–	(1,597)	(1,597)	–	(1,597)	–	(1,597)	
Total transactions with owners	–	(7)	–	125	–	(1)	–	–	–	(1,668)	(1,551)	(801)	(2,352)	(745)	(3,097)	
At December 31, 2020	566	(11)	(475)	160	29	(10)	60	(132)	(1)	3,153	3,339	–	3,339	137	3,476	