

FINANCIAL STATEMENT

Consolidated Statement of Other Comprehensive Income

	Note	2017 USD'000	2016 USD'000
Profit for the year		1,330,746	1,155,067
Other comprehensive income (OCI)			
Items that are or may be reclassified to profit or loss:			
Foreign exchange translation differences – foreign operations*		616,653	(586,792)
Foreign exchange translation differences recycled to profit or loss due to change in ownership resulting in control		46,949	48,913
Net change in fair value of available-for-sale financial assets		(779)	5,176
Share of other comprehensive income of equity-accounted investees	16	3,988	3,416
Cash flow hedges – effective portion of changes in fair value		49,255	(21,178)
Related tax on fair value of cash flow hedges		(6,262)	3,170
Items that will never be reclassified to profit or loss:			
Re-measurements of post-employment benefit obligations**	20	131	(204,987)
Related tax		(1,026)	5,699
Other comprehensive income for the year, net of tax		708,909	(746,583)
Total comprehensive income for the year		2,039,655	408,484
Total comprehensive income attributable to:			
Owners of the Company		1,837,558	282,472
Non-controlling interests		202,097	126,012

* A significant portion of this includes foreign exchange translation differences arising from the translation of goodwill and purchase price adjustments which are denominated in foreign currencies at the Group level. The translation differences arising on account of translation of the financial statements of foreign operations whose functional currencies are different from that of the Group's presentation currency are also reflected here. There are no differences on translation from functional to presentation currency as the Company's functional currency is pegged to the presentation currency.

** 2016 includes re-apportionment of pension fund deficit contribution from a related party and increase in pension actuarial loss on account of the decrease in discount rate at the reporting date.

The accompanying notes 1 to 34 form an integral part of these consolidated financial statements.