## Remodelling the Performance Statement(s)

## List of gains and losses

Cash flow hedge - FV change for derivatives qualifying as a cash flow hedge(67Discontinued operation - Gain on disposal of business segment51Discontinued operation - Revenue to date of disposal122Discontinued operation - Operating expenses to date of disposal(107Foreign currency translation difference(192Gain on disposal of PP&E22Impairment of goodwill(77Interest expense on financial liabilities(73Interest expense related to finance leases(44Interest income on financial assets1Investment in equity securities - Fair value change8Investment property - Fair value change(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Interest accretion on gross pension liability(29Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Revaluation of tangible fixed asset10Revenue1,58Settlement of debt obligation5Taxation(120		
Discontinued operation - Gain on disposal of business segment5Discontinued operation - Revenue to date of disposal122Discontinued operation - Operating expenses to date of disposal107Foreign currency translation difference(192Gain on disposal of PP&E2Impairment of goodwill(77Interest expense on financial liabilities(73Interest expense related to finance leases(44Interest income on financial assets1Investment in equity securities - Fair value change8Investment property - Fair value change4Other operating expenses(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property3Revenue1,58Settlement of debt obligation5Taxation(120		CU'm
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Foreign currency translation difference(192Gain on disposal of PP&E2Impairment of goodwill(77Interest expense on financial liabilities(73Interest expense related to finance leases(44Interest income on financial assets1Investment in equity securities - Fair value change8Investment property - Fair value change4Other operating expenses(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property3Revaluation of tangible fixed asset10Revenue1,58Settlement of debt obligation5Taxation(120	Discontinued operation - Revenue to date of disposal	126
Gain on disposal of PP&E2Impairment of goodwill(77Interest expense on financial liabilities(73Interest expense related to finance leases(44Interest income on financial assets1Investment in equity securities - Fair value change8Investment property - Fair value change4Other operating expenses(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property3Revenue1,58Settlement of debt obligation5Taxation(120	Discontinued operation - Operating expenses to date of disposal	(107)
Impairment of goodwill(77Interest expense on financial liabilities(73Interest expense related to finance leases(44Interest income on financial assets1Investment in equity securities - Fair value change8Investment property - Fair value change4Other operating expenses(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property3Revenue1,08Settlement of debt obligation5Taxation(120	Foreign currency translation difference	(192)
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Interest expense related to finance leases(44Interest income on financial assets1Investment in equity securities - Fair value change8Investment property - Fair value change4Other operating expenses(1,025)Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134)Pensions - Impact of discount rate change on gross pension liability(29)Pensions - Interest accretion on gross pension liability(29)Pensions - Service cost(43)Remeasurement of cash settled employee stock options(29)Rental income from investment property3Revenue1,58Settlement of debt obligation5Taxation(120)	Impairment of goodwill	(77)
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Investment in equity securities - Fair value change8Investment property - Fair value change4Other operating expenses(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability2Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property33Revenue1,58Settlement of debt obligation5Taxation(120	Interest expense related to finance leases	(44)
Investment property - Fair value change4.Other operating expenses(1,025)Pensions - Change in fair value of pension fund assets155Pensions - Impact of change in longevity estimate on gross pension liability(134)Pensions - Impact of discount rate change on gross pension liability22Pensions - Interest accretion on gross pension liability(98)Pensions - Service cost(43)Remeasurement of cash settled employee stock options(29)Rental income from investment property33Revenue1,58Settlement of debt obligation51Taxation(120)	Interest income on financial assets	11
Other operating expenses(1,025Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability2Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property33Revenue1,58Settlement of debt obligation51Taxation(120	Investment in equity securities - Fair value change	85
Pensions - Change in fair value of pension fund assets15Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability2Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property33Revenue1,58Settlement of debt obligation5Taxation(120	Investment property - Fair value change	45
Pensions - Impact of change in longevity estimate on gross pension liability(134Pensions - Impact of discount rate change on gross pension liability2Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property33Revenue1,58Settlement of debt obligation5Taxation(120	Other operating expenses	(1,025)
Pensions - Impact of discount rate change on gross pension liability2Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property33Revaluation of tangible fixed asset10Revenue1,58Settlement of debt obligation5Taxation(120	Pensions - Change in fair value of pension fund assets	159
Pensions - Interest accretion on gross pension liability(98Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property33Revaluation of tangible fixed asset10Revenue1,58Settlement of debt obligation51Taxation(120	Pensions - Impact of change in longevity estimate on gross pension liability	(134)
Pensions - Service cost(43Remeasurement of cash settled employee stock options(29Rental income from investment property3Revaluation of tangible fixed asset10Revenue1,58Settlement of debt obligation5Taxation(120	Pensions - Impact of discount rate change on gross pension liability	25
Remeasurement of cash settled employee stock options (29   Rental income from investment property 3   Revaluation of tangible fixed asset 10   Revenue 1,58   Settlement of debt obligation 5	Pensions - Interest accretion on gross pension liability	(98)
Rental income from investment property33Revaluation of tangible fixed asset10Revenue1,58Settlement of debt obligation5Taxation(120	Pensions - Service cost	(43)
Revaluation of tangible fixed asset 10   Revenue 1,58   Settlement of debt obligation 5   Taxation (120	Remeasurement of cash settled employee stock options	(29)
Revenue 1,58   Settlement of debt obligation 5   Taxation (120	Rental income from investment property	32
Settlement of debt obligation 5 Taxation (120	Revaluation of tangible fixed asset	100
Taxation (120	Revenue	1,580
	Settlement of debt obligation	50
Total non-owner changes in equity 29	Taxation	(120)
	Total non-owner changes in equity	280

My performance statement(s)

Revenue

.... Etc

[Copy the headings and amounts to here and insert your subheadings, subtotals and totals

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