

## Remodelling the Performance Statement(s)

List of gains and losses	CU'm	My performance statement(s)	CU'm
Cash flow hedge - FV change for derivatives qualifying as a cash flow hedge	(67)	Revenue	
Discontinued operation - Gain on disposal of business segment	56	.... Etc	
Discontinued operation - Revenue to date of disposal	126		
Discontinued operation - Operating expenses to date of disposal	(107)	<i>[Copy the headings and amounts to here and insert your subheadings, subtotals and totals</i>	
Foreign currency translation difference	(192)		
Gain on disposal of PP&E	20		
Impairment of goodwill	(77)		
Interest expense on financial liabilities	(73)		
Interest expense related to finance leases	(44)		
Interest income on financial assets	11		
Investment in equity securities - Fair value change	85		
Investment property - Fair value change	45		
Other operating expenses	(1,025)		
Pensions - Change in fair value of pension fund assets	159		
Pensions - Impact of change in longevity estimate on gross pension liability	(134)		
Pensions - Impact of discount rate change on gross pension liability	25		
Pensions - Interest accretion on gross pension liability	(98)		
Pensions - Service cost	(43)		
Remeasurement of cash settled employee stock options	(29)		
Rental income from investment property	32		
Revaluation of tangible fixed asset	100		
Revenue	1,580		
Settlement of debt obligation	50		
 Taxation	 (120)		
 Total non-owner changes in equity	 <u>280</u>		