



2023 ANNUAL REPORT

BM
OFFSHORE



4 FINANCIAL INFORMATION 2023

4.2.4 CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

in millions of US\$	Notes	Issued share capital	Share premium reserve	Treasury shares	Retained earnings	Other reserves	Attributable to shareholders	Non-controlling interests	Total Equity
At 1 January 2023		48	1,007	(42)	2,179	204	3,397	1,517	4,914
Profit/(loss) for the period		-	-	-	491	-	491	123	614
Foreign currency translation		2	-	(1)	-	(2)	(1)	(1)	(2)
Remeasurements of defined benefit provisions		-	-	-	-	(4)	(4)	-	(4)
Cash flow hedges		-	-	-	-	23	23	(17)	6
Total comprehensive income for the period		2	-	(1)	491	17	509	106	615
IFRS 2 vesting cost of share based payments		-	-	-	-	20	20	-	20
Re-issuance treasury shares on the share based scheme		-	-	21	(2)	(16)	4	-	4
Purchase of treasury shares		-	-	(5)	-	-	(5)	-	(5)
Cash dividend		-	-	-	(197)	-	(197)	(81)	(278)
Transaction with non-controlling interests	4.3.25 / 4.3.30	-	-	-	6	-	6	255	261
At 31 December 2023		50	1,007	(26)	2,478	224	3,733	1,797	5,531

in millions of US\$	Notes	Issued share capital	Share premium reserve	Treasury shares	Retained earnings	Other reserves	Attributable to shareholders	Non-controlling interests	Total Equity
At 1 January 2022		51	1,034	(69)	1,910	(347)	2,579	957	3,537
Profit/(loss) for the period		-	-	-	450	-	450	105	555
Foreign currency translation		(3)	-	4	-	1	2	(0)	2
Remeasurements of defined benefit provisions		-	-	-	-	7	7	-	7
Cash flow hedges		-	-	-	-	516	516	139	654
Total comprehensive income for the period		(3)	-	4	450	524	976	243	1,219
IFRS 2 vesting cost of share based payments		-	-	-	-	19	19	-	19
Re-issuance treasury shares on the share based scheme		(0)	-	22	1	(19)	4	-	4
Purchase of treasury shares		-	-	-	-	-	-	-	-
Cash dividend		-	-	-	(178)	-	(178)	(40)	(218)
Transaction with non-controlling interests	4.3.30	-	-	-	(4)	-	(4)	357	353
Other	4.3.22	-	(26)	-	-	26	-	-	-
At 31 December 2022		48	1,007	(42)	2,179	204	3,397	1,517	4,914