

Group Financial Statements continued

Group statement of changes in equity

	Equity share capital \$m	Capital redemption reserve \$m	Shares held by employee share trusts \$m	Other reserves \$m	Unrealised gains and losses reserve \$m	Currency translation reserve \$m	Retained earnings \$m	IHG shareholders' equity \$m	Non-controlling interest \$m	Total equity \$m
At 1 January 2017	141	9	(11)	(2,860)	111	451	1,392	(767)	8	(759)
Profit for the year	-	-	-	-	-	-	592	592	1	593
Other comprehensive income										
Items that may be subsequently reclassified to profit or loss:										
Gains on valuation of available-for-sale financial assets	-	-	-	-	41	-	-	41	-	41
Fair value gain reclassified to profit on disposal of available-for-sale financial asset	-	-	-	-	(73)	-	-	(73)	-	(73)
Exchange losses on retranslation of foreign operations	-	-	-	-	-	(78)	-	(78)	1	(77)
	-	-	-	-	(32)	(78)	-	(110)	1	(109)
Items that will not be reclassified to profit or loss:										
Re-measurement losses on defined benefit plans	-	-	-	-	-	-	(4)	(4)	-	(4)
Deferred tax charge on defined benefit plans arising from significant US tax reform	-	-	-	-	-	-	(11)	(11)	-	(11)
	-	-	-	-	-	-	(15)	(15)	-	(15)
Total other comprehensive (loss)/ income for the year	-	-	-	-	(32)	(78)	(15)	(125)	1	(124)
Total comprehensive income for the year	-	-	-	-	(32)	(78)	577	467	2	469
Transfer of treasury shares to employee share trusts	-	-	(20)	-	-	-	20	-	-	-
Purchase of own shares by employee share trusts	-	-	(3)	-	-	-	-	(3)	-	(3)
Release of own shares by employee share trusts	-	-	29	-	-	-	(29)	-	-	-
Equity-settled share-based cost	-	-	-	-	-	-	29	29	-	29
Tax related to share schemes	-	-	-	-	-	-	9	9	-	9
Equity dividends paid	-	-	-	-	-	-	(593)	(593)	(3)	(596)
Exchange adjustments	13	1	-	(14)	-	-	-	-	-	-
At 31 December 2017	154	10	(5)	(2,874)	79	373	1,405	(858)	7	(851)

All items above are shown net of tax.



Notes on pages 95 to 143 form an integral part of these Financial Statements.

	Equity share capital \$m	Capital redemption reserve \$m	Shares held by employee share trusts \$m	Other reserves \$m	Unrealised gains and losses reserve \$m	Currency translation reserve \$m	Retained earnings \$m	IHG share-holders' equity \$m	Non-controlling interest \$m	Total equity \$m
At 1 January 2016	169	11	(18)	(2,888)	113	269	2,653	309	10	319
Profit for the year	-	-	-	-	-	-	414	414	3	417
Other comprehensive income										
Items that may be subsequently reclassified to profit or loss:										
Gains on valuation of available-for-sale financial assets	-	-	-	-	5	-	-	5	-	5
Exchange gains on retranslation of foreign operations	-	-	-	-	-	182	-	182	-	182
Fair value gain reclassified to profit on disposal of available-for-sale financial asset	-	-	-	-	(7)	-	-	(7)	-	(7)
Total other comprehensive income for the year	-	-	-	-	(2)	182	-	180	-	180
Total comprehensive income for the year	-	-	-	-	(2)	182	414	594	3	597
Transfer of treasury shares to employee share trusts	-	-	(24)	-	-	-	24	-	-	-
Purchase of own shares by employee share trusts	-	-	(10)	-	-	-	-	(10)	-	(10)
Release of own shares by employee share trusts	-	-	39	-	-	-	(39)	-	-	-
Equity-settled share-based cost	-	-	-	-	-	-	23	23	-	23
Tax related to share schemes	-	-	-	-	-	-	11	11	-	11
Equity dividends paid	-	-	-	-	-	-	(1,693)	(1,693)	(5)	(1,698)
Transaction costs relating to shareholder returns	-	-	-	-	-	-	(1)	(1)	-	(1)
Exchange adjustments	(28)	(2)	2	28	-	-	-	-	-	-
At 31 December 2016	141	9	(11)	(2,860)	111	451	1,392	(767)	8	(759)

All items above are shown net of tax.



Notes on pages 95 to 143 form an integral part of these Financial Statements.

Group Financial Statements continued

Group statement of changes in equity continued

	Equity share capital \$m	Capital redemption reserve \$m	Shares held by employee share trusts \$m	Other reserves \$m	Unrealised gains and losses reserve \$m	Currency translation reserve \$m	Retained earnings \$m	IHG share-holders' equity \$m	Non-controlling interest \$m	Total equity \$m
At 1 January 2015	178	12	(35)	(2,896)	111	269	1,636	(725)	8	(717)
Profit for the year	-	-	-	-	-	-	1,222	1,222	2	1,224
Other comprehensive income										
Items that may be subsequently reclassified to profit or loss:										
Gains on valuation of available-for-sale financial assets	-	-	-	-	2	-	-	2	-	2
Exchange losses on retranslation of foreign operations	-	-	-	-	-	(2)	-	(2)	-	(2)
Exchange losses reclassified to profit on hotel disposal	-	-	-	-	-	2	-	2	-	2
	-	-	-	-	2	-	-	2	-	2
Items that will not be reclassified to profit or loss:										
Re-measurement gains on defined benefit plans	-	-	-	-	-	-	9	9	-	9
Tax related to pension contributions	-	-	-	-	-	-	7	7	-	7
	-	-	-	-	-	-	16	16	-	16
Total other comprehensive income for the year	-	-	-	-	2	-	16	18	-	18
Total comprehensive income for the year	-	-	-	-	2	-	1,238	1,240	2	1,242
Purchase of own shares by employee share trusts	-	-	(47)	-	-	-	-	(47)	-	(47)
Release of own shares by employee share trusts	-	-	62	-	-	-	(62)	-	-	-
Equity-settled share-based cost	-	-	-	-	-	-	24	24	-	24
Tax related to share schemes	-	-	-	-	-	-	5	5	-	5
Equity dividends paid	-	-	-	-	-	-	(188)	(188)	-	(188)
Exchange adjustments	(9)	(1)	2	8	-	-	-	-	-	-
At 31 December 2015	169	11	(18)	(2,888)	113	269	2,653	309	10	319

All items above are shown net of tax.



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