CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2021

	Notes	Ordinary share capital €m	Share premium €m	Treasury share capital €m	Treasury share premium €m	Accumulated losses €m	Foreign currency translation reserve €m	Share-based payment reserve €m	Excess of consideration (paid to)/received from non-controlling interest €m	Sundry reserves €m	Total ordinary equity attributable to owners of Steinhoff N.V. €m	Non-controlling interests €m	Total €m
Total equity at 1 October 2019		43	11 020	(2)	(483)	(11 719)	(1 025)	8	(166)	(47)	(2 371)	1 273	(1 098)
Effect of adopting IFRIC 23		–	–	–	–	98	–	–	–	–	98	–	98
Effect of adopting IFRS 16		–	–	–	–	(78)	–	–	–	–	(78)	(46)	(124)
Restated balance as at 1 October 2019		43	11 020	(2)	(483)	(11 699)	(1 025)	8	(166)	(47)	(2 351)	1 227	(1 124)
Loss for the period		–	–	–	–	(2 264)	–	–	–	–	(2 264)	(91)	(2 355)
Other comprehensive loss for the period		–	–	–	–	–	(584)	–	–	(27)	(611)	(161)	(772)
Total comprehensive loss for the period		–	–	–	–	(2 264)	(584)	–	–	(27)	(2 875)	(252)	(3 127)
Transactions with the owners in their capacity as owners													
Dividends		–	–	–	–	–	–	–	–	–	–	(27)	(27)
Preference dividends		–	–	–	–	–	–	–	–	–	–	(6)	(6)
Ordinary dividends		–	–	–	–	–	–	–	–	–	–	(21)	(21)
Transactions with non-controlling interests without change in control		–	–	–	–	(28)	(7)	–	–	–	(35)	139	104
Pepkor Holdings	30.2	–	–	–	–	(32)	(7)	–	–	–	(39)	147	108
IEP Interest	30.2	–	–	–	–	4	–	–	–	–	4	(8)	(4)
Net treasury shares sold		–	–	–	1	–	–	–	–	–	1	–	1
Attributable share of other reserves relating to equity accounting	11	–	–	–	–	–	–	–	–	(15)	(15)	–	(15)
Share-based payments – Pepkor Holdings ESRS	33.1.1	–	–	–	–	–	–	7	–	–	7	–	7
Total equity at 30 September 2020[1]		**43**	**11 020**	**(2)**	**(482)**	**(13 991)**	**(1 616)**	**15**	**(166)**	**(89)**	**(5 268)**	**1 087**	**(4 181)**
Loss for the period		–	–	–	–	(974)	–	–	–	–	(974)	124	(850)
Other comprehensive income for the period		–	–	–	–	–	322	–	–	13	335	105	440
Total comprehensive (loss)/income for the period		–	–	–	–	(974)	322	–	–	13	(639)	229	(410)
Transactions with the owners in their capacity as owners													
Dividends		–	–	–	–	–	–	–	–	–	–	(5)	(5)
Preference dividends		–	–	–	–	–	–	–	–	–	–	(4)	(4)
Ordinary dividends		–	–	–	–	–	–	–	–	–	–	(1)	(1)
Transactions with non-controlling interests without change in control		–	–	–	–	(62)	50	11	682	(2)	679	703	1 382
Pepkor Holdings	30.2	–	–	–	–	–	–	–	75	–	75	291	366
Pepco Group	30.2	–	–	–	–	(62)	50	11	607	(2)	604	412	1 016
Net treasury shares sold	28.5	–	–	–	67	(59)	–	–	–	–	8	–	8
Treasury shares cancelled	28.2	–	(139)	–	139	–	–	–	–	–	–	–	–
Attributable share of other reserves relating to equity accounting	11.2	–	–	–	–	–	–	–	–	5	5	–	5
Share-based payments		–	–	–	–	–	–	14	3	–	17	8	25
Share-based payments – Pepkor Holdings ESRS exercised	33.1.1	–	–	–	–	–	–	(7)	3	–	(4)	4	–
Share-based payments – Pepco Group Value Creation Plan	33.1.3	–	–	–	–	–	–	13	–	–	13	–	13
Share-based payments – Pepkor Holdings ESRS expense	33.1.1	–	–	–	–	–	–	8	–	–	8	4	12
Net fair value gain on cash flow hedges transferred to inventory		–	–	–	–	–	–	–	–	15	15	–	15
Transfers to other reserves[2]		–	–	–	–	(39)	–	–	–	39	–	–	–
Total equity at 30 September 2021		**43**	**10 881**	**(2)**	**(276)**	**(15 125)**	**(1 244)**	**40**	**519**	**(19)**	**(5 183)**	**2 022**	**(3 161)**

[1] *Prior year comparatives have been restated for the effect of the reclassification of The Building Company from a discontinued operation to a continuing operation.*

[2] *The transfers from other reserves to retained earnings relate to the release of reserves, specifically cash flow hedging reserve, share-based payment reserves, post-employment benefits and capital redemption reserve fund.*

Refer to note 27 for a description of nature and purpose of each reserve.

The accompanying notes form an integral part of the 2021 Consolidated Financial Statements.