

## 9. Other operating expenses/income

	2023 Core results \$m	2023 Exceptional items and other adjustments (Note 6) \$m	2023 Reported results \$m	2022 Core results \$m	2022 Exceptional items and other adjustments (Note 6) \$m	2022 Reported results \$m
<b>Other operating expenses</b>						
Impairment charges (Notes 15, 16 and 17)	–	70	70	1	181	182
Forex and net monetary hyperinflation losses, net	5	1	6	20	–	20
Others	4	–	4	4	–	4
	9	71	80	25	181	206

Impairment charges (excluding Sudan) comprise \$32 million related to product related intangible assets, marketing rights intangible assets and software, \$30 million related to Sudan exposure, and \$8 related to right-of-use assets and property, plant and equipment (Notes 6, 15, 16 and 17). In 2022, impairment charges of \$182 million primarily related to excess capacity due to the rationalisation of the Generics R&D pipeline and associated production lines in addition to the impairment of generic Advair Diskus CGU (Notes 6, 15, 16 and 17).

	2023 Core results \$m	2023 Exceptional items and other adjustments (Note 6) \$m	2023 Reported results \$m	2022 Core results \$m	2022 Exceptional items and other adjustments (Note 6) \$m	2022 Reported results \$m
<b>Other operating income</b>						
Gain from disposal of property, plant and equipment	–	–	–	1	–	1
Gain from disposal of intangible assets	–	–	–	6	–	6
Others	5	–	5	7	–	7
	5	–	5	14	–	14

## 10. Finance income

	2023 Core results \$m	2023 Exceptional items and other adjustments (Note 6) \$m	2023 Reported results \$m	2022 Core results \$m	2022 Exceptional items and other adjustments (Note 6) \$m	2022 Reported results \$m
Interest income	7	–	7	3	–	3
Remeasurement of contingent consideration (Notes 6, 27, 29 and 30)	–	–	–	–	26	26
	7	–	7	3	26	29

## 11. Finance expense

	2023 Core results \$m	2023 Exceptional items and other adjustments (Note 6) \$m	2023 Reported results \$m	2022 Core results \$m	2022 Exceptional items and other adjustments (Note 6) \$m	2022 Reported results \$m
Interest on bank overdrafts and loans	51	–	51	37	–	37
Interest on Eurobond	18	–	18	18	–	18
Unwinding and remeasurement of contingent consideration and other financial liabilities (Notes 6, 27, 29 and 30)	–	5	5	–	4	4
Other bank charges	14	–	14	11	–	11
Lease accretion of interest (Note 17)	4	–	4	4	–	4
Net foreign exchange loss	3	–	3	7	–	7
	90	5	95	77	4	81