

	Consolidated 2011 \$m	Consolidated 2010 \$m	Company 2011 \$m	Company 2010 \$m
<b>Note 2</b>				
<b>Profit for the financial year</b> continued				
<b>Other operating income and charges</b>				
Net gains on sale of investment securities available for sale	229	96	-	-
Impairment charge on investment securities available for sale	(38)	(77)	-	-
Net gains on sale of associates (including associates held for sale) and joint ventures	19	50	-	-
Impairment charge on investments in associates and joint ventures <sup>1</sup>	(69)	(357)	-	-
Impairment charge on disposal groups held for sale	(16)	-	-	-
Gain on acquiring, disposing and change in ownership interest in subsidiaries, associates and businesses held for sale	96	393	-	-
Gain on re-measurement of retained investments <sup>2</sup>	129	-	-	-
Impairment charge on non-financial assets	(7)	(36)	-	-
Sale of management rights <sup>3</sup>	14	428	-	-
Gain on repurchase of subordinated debt	-	55	-	-
Net operating lease income <sup>4</sup>	243	138	-	-
Dividends/distributions received/receivable:				
Investment securities available for sale	126	22	-	-
Subsidiaries (note 34)	-	-	635	380
Collective allowance for credit losses written back during the financial year (note 10)	5	2	-	-
Specific provisions:				
Loan assets provided for during the financial year (note 10)	(94)	(177)	-	-
Other receivables provided for during the financial year	(9)	(45)	-	-
Recovery of loans previously provided for (note 10)	16	37	-	-
Recovery of other receivables previously provided for	13	17	-	-
Loan losses written off	(71)	(69)	-	-
Recovery of loans previously written off	12	19	-	-
Other income	333	272	-	5
<b>Total other operating income and charges</b>	<b>931</b>	<b>768</b>	<b>635</b>	<b>385</b>
<b>Net operating income</b>	<b>7,644</b>	<b>6,638</b>	<b>563</b>	<b>382</b>

<sup>1</sup> Includes impairment reversals of \$10 million (2010: \$43 million).

<sup>2</sup> Includes gains on re-measurement of retained ownership interests to fair value on the loss of control of investments in subsidiaries and the loss of significant influence on investments in associates.

<sup>3</sup> Sale of management rights to Macquarie Airports, Macquarie Media Group and Macquarie Infrastructure Group as part of the internalisation of the management of these funds in the year ended 31 March 2010.

<sup>4</sup> Includes rental income of \$401 million (2010: \$370 million) less depreciation of \$158 million (2010: \$232 million) in relation to operating leases where the Consolidated Entity is the lessor.