

Notes to the financial statements

for the financial year ended 31 March 2011

continued

	Consolidated 2011 \$m	Consolidated 2010 \$m	Company 2011 \$m	Company 2010 \$m
Note 21				
Non-current assets and disposal groups classified as held for sale				
Non-current assets and assets of disposal group classified as held for sale				
Associates	79	76	-	-
Other non-current assets	-	4	-	-
Assets of disposal groups classified as held for sale ¹	-	47	-	-
Total non-current assets and assets of disposal groups classified as held for sale	79	127	-	-
Liabilities of disposal groups classified as held for sale	-	9	-	-
Total liabilities of disposal groups classified as held for sale¹	-	9	-	-

¹ The balance at 31 March 2010 represents the assets and liabilities of Advanced Markets Holdings LLC.

The above non-current assets of disposal groups classified as held for sale are expected to be disposed of to other investors within 12 months of being classified as held for sale unless events or circumstances occur that are beyond the control of the Consolidated Entity, and the Consolidated Entity remains committed to its plan to sell the assets.

(i) Summarised information of material associates and joint ventures classified as held for sale is as follows:

Name of entity	Country of incorporation	Reporting date	Ownership interest	
			2011 %	2010 %
Retirement Villages Group ^{1, a}	Australia	30 June	10	10
Soria Finance Co ^b	Mexico	31 December	22	-

¹ The Consolidated Entity's interest in this entity was reclassified from interests in associates and joint ventures to held for sale during the year ended 31 March 2010.

^a Retirement homes

^b Infrastructure

All associates and joint ventures classified as held for sale are unlisted companies.

Voting power is equivalent to ownership interest unless otherwise stated.

(ii) For associates and joint ventures classified as held for sale, the Consolidated Entity's share of contingent liabilities, is as follows:

The Consolidated Entity's share of contingent liabilities in associates and joint ventures classified as held for sale is \$nil (2010: \$nil).