

	Consolidated 2012 \$m	Consolidated 2011 \$m	Company 2012 \$m	Company 2011 \$m
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## Note 2

### Profit for the financial year continued

#### Other operating income and charges

Net gains on sale of investment securities available for sale	131	229	–	–
Impairment charge on investment securities available for sale	(82)	(38)	–	–
Net gains on sale of associates (including associates held for sale) and joint ventures	108	19	–	–
Impairment charge on investments in associates and joint ventures <sup>1</sup>	(119)	(69)	–	–
Impairment charge on associates and disposal groups held for sale	(9)	(16)	–	–
Gain on acquiring, disposing and change in ownership interest in subsidiaries	35	96	–	–
Gain on re-measurement of retained investments <sup>2</sup>	66	129	–	–
Impairment charge on non-financial assets	(56)	(7)	–	–
Gain on sale of non-financial assets	104	13	–	–
Sale of management rights	–	14	–	–
Net operating lease income <sup>3</sup>	390	243	–	–
Dividends/distributions received/receivable:				
Investment securities available for sale	443	126	–	–
Subsidiaries (note 34)	–	–	492	635
Collective allowance for credit losses (provided for)/written back during the financial year (note 12)	(13)	5	–	–
Individually assessed provisions:				
Loan assets provided for during the financial year (note 12)	(103)	(94)	–	–
Other receivables provided for during the financial year	(35)	(9)	–	–
Recovery of loans previously provided for (note 12)	30	16	–	–
Recovery of other receivables previously provided for	–	13	–	–
Loan losses written off	(80)	(71)	–	–
Recovery of loans previously written off	22	12	–	–
Other income	291	320	–	–
<b>Total other operating income and charges</b>	<b>1,123</b>	<b>931</b>	<b>492</b>	<b>635</b>
<b>Net operating income</b>	<b>6,963</b>	<b>7,665</b>	<b>386</b>	<b>563</b>

<sup>1</sup> Includes impairment reversals of \$37 million (2011: \$10 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> Includes rental income of \$649 million (2011: \$401 million) less depreciation of \$259 million (2011: \$158 million) in relation to operating leases where the Consolidated Entity is the lessor.