

| | Consolidated 2012 \$m | Consolidated 2011 \$m | Company 2012 \$m | Company 2011 \$m |
|--|-----------------------------|-----------------------------|------------------------|------------------------|
|--|-----------------------------|-----------------------------|------------------------|------------------------|

Note 21

Non-current assets and disposal groups classified as held for sale

Non-current assets and assets of disposal groups classified as held for sale

| | | | | |
|-------------------------------------------------------------------------------------------|------------|-----------|----------|----------|
| Associates | 134 | 79 | – | – |
| Total non-current assets and assets of disposal groups classified as held for sale | 134 | 79 | – | – |

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 | |
|----------------------------------------------------------|--------------------------|----------------|--------------------|-----------|
| | | | 2012 % | 2011 % |
| Retirement Villages Group ^a | Australia | 30 June | 10 | 10 |
| American Manufactured Communities REIT Inc. ^b | United States | 31 December | 53 | – |
| Soria Finance Co ^c | Mexico | 31 December | – | 22 |

^a Retirement homes

^b Property development/management

^c 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 (2011: \$nil).

| | Consolidated 2012 \$m | Consolidated 2011 \$m | Company 2012 \$m | Company 2011 \$m |
|--|-----------------------------|-----------------------------|------------------------|------------------------|
|--|-----------------------------|-----------------------------|------------------------|------------------------|

(iii) For associates and joint ventures classified as held for sale, financial information is as follows:

Consolidated Entity's share of:

| | | | | |
|----------------|-----|-----|---|---|
| Assets | 475 | 321 | – | – |
| Liabilities | 319 | 229 | – | – |
| Revenues | 4 | – | – | – |
| Loss after tax | (2) | – | – | – |