

Consolidated statement of changes in equity

for the half-year ended 30 September 2014

	Notes	Contributed equity \$m	Reserves \$m	Retained earnings \$m	Total \$m	Non-controlling interests \$m	Total equity \$m
Balance at 1 April 2013		5,907	57	5,439	11,403	552	11,955
Profit after income tax		–	–	501	501	2	503
Other comprehensive income, net of tax		–	796	–	796	26	822
Total comprehensive income for the period		–	796	501	1,297	28	1,325
Transactions with equity holders in their capacity as equity holders:							
Contributions of ordinary equity, net of transaction costs	16	11	–	–	11	–	11
Purchase of shares by MEREP Trust	16	(216)	–	–	(216)	–	(216)
Dividends and distributions paid or provided for	5,17	–	–	(419)	(419)	–	(419)
Non-controlling interests:							
Distributions of equity, net of transaction costs		–	–	–	–	(88)	(88)
Distributions paid or provided for		–	–	–	–	(2)	(2)
Change in non-controlling ownership interest		–	–	(5)	(5)	–	(5)
Other equity movements:							
MEREP expense	17	–	136	–	136	–	136
Excess deferred tax on MEREP expense	17	–	22	–	22	–	22
Transfer from share-based payments reserve:							
– to retained earnings	17	–	(94)	94	–	–	–
– to equity for equity settled awards	16,17	191	(191)	–	–	–	–
Transfer of excess deferred tax on MEREP expense upon vesting to equity	16,17	–	–	–	–	–	–
		(14)	(127)	(330)	(471)	(90)	(561)
Balance at 30 September 2013		5,893	726	5,610	12,229	490	12,719
Profit after income tax		–	–	764	764	12	776
Other comprehensive (expense)/ income, net of tax		–	(107)	–	(107)	4	(103)
Total comprehensive income for the period		–	(107)	764	657	16	673
Transactions with equity holders in their capacity as equity holders:							
Contributions of ordinary equity, net of transaction costs	16	4	–	–	4	–	4
Dividends and distributions paid or provided for	5,17	–	–	(740)	(740)	–	(740)
Capital reduction through SYD distribution	16,17	(803)	(72)	–	(875)	–	(875)
Non-controlling interests:							
Contributions of equity, net of transaction costs		–	–	–	–	2	2
Distributions paid or provided for		–	–	–	–	(12)	(12)
Other equity movements:							
MEREP expense	17	–	121	–	121	–	121
Excess deferred tax on MEREP expense	17	–	31	–	31	–	31
Transfer from share-based payments reserve:							
– to retained earnings	17	–	(3)	3	–	–	–
– to other liabilities for cash settled awards	17	–	(9)	–	(9)	–	(9)
– to equity for equity settled awards	16,17	4	(4)	–	–	–	–
Transfer of excess deferred tax on MEREP expense upon vesting to equity	16,17	14	(14)	–	–	–	–
		(781)	50	(737)	(1,468)	(10)	(1,478)
Balance at 31 March 2014		5,112	669	5,637	11,418	496	11,914