Significant expense items after income tax

(56.6)

155.1

(17.0)

27.3

Interest income   Interest i		2012 \$m	2011 \$m
Interest income	Note 8 – Net financing costs		
Associates and jointly controlled entities	Finance income		
State   Stat	Interest income		
Interest supense Other entities Finance costs Interest supense Other entities Finance costs capitalised Unwinding of discounts on provisions Unwinding of discounts on provisions Unwinding of discounts on contingent consideration Other finance costs  83.9 7 Net financing costs 83.9 7 Net financing costs 83.9 7 Net financing costs 83.9 7 Net of mancing costs 83.9 7 Net of mancing costs 83.9 7 The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%). Note 9 - Profit before income tax Profit before income tax Profit before income tax Profit before income tax has been arrived at after charging the following expenses. Deprecation and amortisation Property plant and equipment Oil and gas assets 15.8 11 Intangible assets 34.1 2 Other 35.8  Employee barreits expense Wages and salaries Wages and salaries Befined benefit superannuation plans 15.8 16.6 17.6  Defined benefit superannuation plans 15.8 16.4 33.5  Significant expense/(income) items before income tax Imparment loss on exploration and evaluation assets Imparment loss on exploration and evaluation assets Inso on remeasurement to fair value of pre-exiting equity interest in an acquired entity 12.9 14.0  Cumulative loss reclassified from equipy of pre-exiting equity interest in an acquired entity 1.2 1.3 1.4 1.5 1.5 1.5 1.6 1.6 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7	Associates and jointly controlled entities	14.0	10.7
Interest coperace Other entities 94.2 7 Finance costs capitalised (26.8) (10.7) 1 Unwinding of discounts on provisions 10.7 1 Net finance costs 15.6 5  Net finance costs 15.6 5  Net finance costs 15.6 5  Net financing costs 38.5 2  The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%).  Note 9 - Profit before income tax Profit before income tax has been arrived at after charging the following expenses.  Depreciation and amortisation Property, plant and equipment 118.2 10 Oil and gas assets 15.8 1 Intensible special special and arrived at after charging the following expenses.  Depreciation and amortisation 15.8 1 Intensible special special and special spec	Other entities	31.4	37.2
The rest expense   1942   74   75   75   75   75   75   75   75		45.4	47.9
Other entities         94.2         7 Finance costs capitalised         (26.8)         (1 Unwinding of discounts on provisions         10.7         1           Unwinding of discount to nontingent consideration         0.2         0.2           Other finance costs         5.6         83.9         7           Net financing costs         38.5         2           The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%).         8.8         2           Profit before income tax         8.8         2         8.8         2           Profit before income tax has been arrived at after changing the following expenses.         18.8         1 <td< td=""><td>Finance costs</td><td></td><td></td></td<>	Finance costs		
Finance costs capitalised	Interest expense		
Unwinding of discounts on provisions	Other entities	94.2	75.1
Unwinding of discount on contingent consideration         0.2           Other finance costs         5.6           Net financing costs         38.9         7           Net financing costs         38.5         2           The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%).         Note 9 - Profit before income tax           Profit before income tax has been arrived at after charging the following expenses.         Property, plant and equipment         118.2         10           Oil and gas assets         15.8         1         1         11.2         10           Oil and gas assets         15.8         1         1         11.2         10           Other         18.0         1         2         1         1         1         2         1         1         1         2         1         1         1         2         1         1         1         2         1         1         1         1         1         2         1         1         1         2         1         1         1         2         1         3         3         3         4         2         2         1         3         3         4         3         2         2         3<	Finance costs capitalised	(26.8)	(15.4)
Other finance costs         5.6           83.9         7.0           Net financing costs         38.5         2           The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%).         Note 9 – Profit before income tax           Profit before income tax bas been arrived at after charging the following expenses.         Property, plant and equipment         118.2         10           Oil and gas assets         15.8         1         1         1         2         1         1         1         2         1         1         2         1         1         2         1         1         2         1         3         4         2         2         1         3         4         2         2         1         3         4         2         2         1         3         4         2         2         1         3         4         2         2         1         3         4         2         2         1         3         4         3         3         4         3         3         4         3         3         4         3         3         4         3         3         4         3         3         3         4         4	Unwinding of discounts on provisions	10.7	11.4
Net financing costs  183.9 7 Net weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%).  Note 9 - Profit before income tax Profit before income tax has been arrived at after charging the following expenses.  Depreciation and amortisation Property, plant and equipment 118.2 10 Oil and gas assets 15.8 11 Intangible assets 15.8 11 Intangible assets 15.8 11 Intangible assets 173.9 14 Interpolate the property in the following expenses.  Defined contribution superanuation plans 16 Defined contribution superanuation plans 16 Defined contribution superanuation plans 16 Other employee benefits expense  Wages and salaries 30.0.6 27 Share-based payment plans 6.4 Other employee benefits 32.0 33 Significant expense/(income) items before income tax Impairment loss on exploration and evaluation assets 10 Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity 36.3 Merger and acquisition related costs 8.9 26 Gain on purchase of financial instruments 2(2.9)  10 Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss on exploration and evaluation assets 10 Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity - Cumulative loss on exploration and restructure costs - 8.9 36.0 36.0 37 38 39 30 30 30 30 30 30 30 30 30 30 30 30 30	Unwinding of discount on contingent consideration	0.2	_
Note 9 — Profit before income tax  Profit before income tax has been arrived at efter charging the following expenses.  Depreciation and amortisation Property, plant and equipment 18.8 18.8 1 18.8 18.8 18.8 19.8 19.8 19	Other finance costs	5.6	2.3
The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%).  Note 9 – Profit before income tax  Profit before income tax has been arrived at after charging the following expenses.  Depreciation and amortisation  Property, plant and equipment  118.2  10.1 and gas assets  15.8  11ntangible assets  15.8  11ntangible assets  173.9  14temployee benefits expense  Wages and salaries  Defined benefit superannuation plans  16.  Defined benefit superannuation plans  15.8  15.8  16.  Defined benefit superannuation plans  15.8  15.8  15.8  10.1 and gas assets  300.6  27  Defined benefit superannuation plans  15.8  16.4  20.1 and gas and salaries  300.6  27  Defined benefit superannuation plans  55. and a salaries  31.6  Defined contribution superannuation plans  55. and a salaries  35. and a salaries  36. and a salaries  37. and a salaries  38. and a salaries  39. and a sa		83.9	73.4
Note 9 — Profit before income tax Profit before income tax has been arrived at after charging the following expenses.  Depreciation and amortisation Property, plant and equipment Oil and gas assets 15.8 115.8 11 Intangible assets 15.8 11 Intangible assets 15.8 11 Intangible assets Other 173.9 14 Employee benefits expense Wages and salaries Wages and salaries Wages and salaries 16.6 175.8 16.6 176.6 177.9 177.9 178.8 179.8 179.8 179.9	Net financing costs	38.5	25.5
Profit before income tax has been arrived at after charging the following expenses.  Depreciation and amortisation  Property, plant and equipment 118.2 10.0 118.8 1.1 118.2 10.0 118.8 1.1 118.9 118.8 1.1 118.9 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2	The weighted average capitalisation rate on funds borrowed for finance costs capitalised is 7.25% (2011: 6.54%)	6).	
Depreciation and amortisation         118.2         10           Property, plant and equipment         118.8         1           Oil and gas assets         34.1         2           Other         5.8         173.9         14           Employee benefits expense         173.9         14           Wages and salaries         300.6         27           Defined benefit superannuation plans         1.6         15.8         1           Share-based payment plans         6.4         15.8         1           Other employee benefits         32.0         3	Note 9 – Profit before income tax		
Depreciation and amortisation         118.2         10           Property, plant and equipment         118.8         1           Oil and gas assets         34.1         2           Other         5.8         173.9         14           Employee benefits expense         173.9         14           Wages and salaries         300.6         27           Defined benefit superannuation plans         1.6         15.8         1           Share-based payment plans         6.4         15.8         1           Other employee benefits         32.0         3	Profit before income tax has been arrived at after charging the following expenses.		
Property, plant and equipment         118.2         10           Oil and gas assets         15.8         1           Intrangible assets         34.1         2           Other         5.8         1           Employee benefits expense         173.9         14           Employee benefits expense         300.6         27           Defined benefit superannuation plans         1.6         1           Defined contribution superannuation plans         15.8         1           Share-based payment plans         6.4         3           Other employee benefits         35.6         3           Significant expense/(income) items before income tax         35.6         3           Impairment loss on exploration and evaluation assets         35.8         3           Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity         36.3         12.9         1           Merger and acquisition related costs         12.9         1         1           Gain on purchase of financial instruments         (2.9)         1           Income tax (income)/expense applicable:         211.7         4           Income tax (income)/expense applicable:         6.2         2           Impairment loss on exploration and evaluation assets			
Oil and gas assets         15.8         1 strangible assets         34.1         2 strangible assets         34.1         2 strangible assets         173.9         14         Employee benefits expense         173.9         14         Employee benefits expense         300.6         27         25		118.2	104.2
Intangible assets		15.8	17.0
Other         5.8           Employee benefits expense         173.9         14           Wages and salaries         300.6         27           Defined benefit superannuation plans         1.6         15.8         1           Defined contribution superannuation plans         15.8         1           Share-based payment plans         6.4         32.0         3           Other employee benefits         32.0         3           Significant expense/(income) items before income tax         356.4         33           Impairment loss on exploration and evaluation assets         35.8         35.8           Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity         36.3         12.9         1           Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity         36.3         2         2           Merger and acquisition related costs         12.9         1         4         1		34.1	21.0
Employee benefits expense  Wages and salaries  Defined benefit superannuation plans  Defined contribution superannuation plans  Share-based payment plans  Other employee benefits  Other employee benefits  The salary of the superannuation plans  Significant expense/(income) items before income tax  Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  Talary of the superand acquisition related costs  Gain on purchase of financial instruments  Income tax (income)/expense applicable:  Impairment loss on exploration and evaluation assets  Income tax (income)/expense applicable:  Impairment loss on exploration and restructure costs  Redundancy, termination, integration and restructure costs  Income tax (income)/expense applicable:  Impairment loss on exploration and evaluation assets  Income tax (income) (expense applicable:  Impairment loss on exploration and evaluation assets  Income tax (income) (expense applicable:  Impairment loss on exploration and evaluation assets  Income tax (income) (expense applicable:  Impairment loss on exploration and evaluation assets  Income tax (income) (expense applicable:  Impairment loss on exploration and evaluation assets  Impairment loss on exploration and evaluation assets  Income tax (income) (expense applicable:  Impairment loss on exploration and evaluation assets  Impairment loss on exploration and e			5.8
Wages and salaries       300.6       27         Defined benefit superannuation plans       1.6       15.8       1         Defined contribution superannuation plans       15.8       1         Share-based payment plans       32.0       3         Other employee benefits       32.0       3         Significant expense/(income) items before income tax       Impairment loss on exploration and evaluation assets       35.8         Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity       120.7         Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity       36.3         Merger and acquisition related costs       8.9       2         Gain on purchase of financial instruments       (2.9)       1         Income tax (income)/expense applicable:       211.7       4         Impairment loss on exploration and evaluation assets       (9.2)       2         Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity       -       (9.2)         Income tax (income)/expense applicable:       -       (0.2)         Impairment loss on exploration and evaluation assets       (9.2)       -         Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity       -       (0.2)		173.9	148.0
Defined benefit superannuation plans Defined contribution superannuation plans Share-based payment plans Other employee benefits Other employee benefits Significant expense/(income) items before income tax Impairment loss on exploration and evaluation assets Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity 36.3 Merger and acquisition related costs Redundancy, termination, integration and restructure costs Gain on purchase of financial instruments Cumulative loss on exploration and evaluation assets Impairment loss on exploration and evaluation assets Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss on exploration and evaluation assets Cuss on remeasurement to fair value of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity Cumulative loss reclassified from equity of pre-existing equity intere	Employee benefits expense		
Defined contribution superannuation plans Share-based payment plans Other employee benefits 32.0 3 356.4 33 Significant expense/(income) items before income tax Impairment loss on exploration and evaluation assets Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity 120.7 Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity 36.3 Merger and acquisition related costs 11.9 11.9 11.9 11.9 11.9 11.9 11.9 11.9	Wages and salaries	300.6	277.5
Share-based payment plans Other employee benefits 32.0 33.0 35.0 35.0 35.0 35.0 35.0 35.0 35	Defined benefit superannuation plans	1.6	2.1
Other employee benefits     32.0     3       Significant expense/(income) items before income tax       Impairment loss on exploration and evaluation assets     35.8       Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity     120.7       Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity     36.3       Merger and acquisition related costs     12.9     1       Redundancy, termination, integration and restructure costs     8.9     2       Gain on purchase of financial instruments     (2.9)     211.7     4       Income tax (income)/expense applicable:     9.2       Impairment loss on exploration and evaluation assets     (9.2)       Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity     -     -       Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity     -     -       Merger and acquisition related costs     -     (6.8)       Redundancy, termination, integration and restructure costs     (2.5)     (6.8)       Gain on purchase of financial instruments     0.9       Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects     (53.4)       Effect of change in income tax treatment for surrender obligations under various green product schemes     7.6	Defined contribution superannuation plans	15.8	14.4
Significant expense/(income) items before income tax  Impairment loss on exploration and evaluation assets Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity 120.7  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity 36.3  Merger and acquisition related costs 12.9 11.9 12.9 13.8  Redundancy, termination, integration and restructure costs 8.9 22 36.3  Merger and acquisition related costs 12.9 12.9 12.17 4  Income tax (income)/expense applicable: Impairment loss on exploration and evaluation assets (9.2) Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumula	Share-based payment plans	6.4	2.0
Significant expense/(income) items before income tax  Impairment loss on exploration and evaluation assets Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity 120.7  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity 36.3  Merger and acquisition related costs 12.9 12.9 13.8  Redundancy, termination, integration and restructure costs 8.9 23.6  Gain on purchase of financial instruments (2.9)  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity - Cumulative loss reclassified from equity of pre-existing equity interest	Other employee benefits	32.0	34.6
Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  36.3  Merger and acquisition related costs  12.9  Redundancy, termination, integration and restructure costs  8.9  2  Gain on purchase of financial instruments  (2.9)  Income tax (income)/expense applicable:  Impairment loss on exploration and evaluation assets  (9.2)  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  -  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  -  Merger and acquisition related costs  -  (0.9)  Merger and acquisition related costs  -  (2.5)  Gain on purchase of financial instruments  0.9  (10.8)  (10.8)  (10.8)  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6		356.4	330.6
Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  36.3  Merger and acquisition related costs  Redundancy, termination, integration and restructure costs  8.9  2  Gain on purchase of financial instruments  (2.9)  Income tax (income)/expense applicable:  Impairment loss on exploration and evaluation assets  (9.2)  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  -  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  -  Merger and acquisition related costs  -  (2.5)  Gain on purchase of financial instruments  0.9  (10.8)  (10.8)  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6			
Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  Merger and acquisition related costs  Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  (2.9)  Income tax (income)/expense applicable:  Impairment loss on exploration and evaluation assets  (9.2)  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  — Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  — Merger and acquisition related costs  — Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  (10.8)  (10.8)  (10.8)  Effect of change in income tax treatment for surrender obligations under various green product schemes			_
Merger and acquisition related costs  Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  (2.9)  Income tax (income)/expense applicable: Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  - Merger and acquisition related costs  - Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  0.9  (10.8)  (1  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes		120.7	_
Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  (2.9)  Income tax (income)/expense applicable: Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  - Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  - Merger and acquisition related costs  - (2.5)  Gain on purchase of financial instruments  0.9  (10.8)  (1  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes		36.3	_
Gain on purchase of financial instruments  211.7  A  Income tax (income)/expense applicable: Impairment loss on exploration and evaluation assets Impairment loss on exploration and evaluation			17.3
Income tax (income)/expense applicable: Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  — Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  — Merger and acquisition related costs  — (2.5)  Gain on purchase of financial instruments  0.9  (10.8)  (1  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6			27.0
Income tax (income)/expense applicable: Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  — Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  — Merger and acquisition related costs  — (2.5)  Gain on purchase of financial instruments  0.9  (10.8)  (1  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6	Gain on purchase of financial instruments		_
Impairment loss on exploration and evaluation assets  Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  — Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  — Merger and acquisition related costs  — (Cash acquisition related costs  — (Cash acquisition of purchase of financial instruments  — (Cash acquisition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  — (Sala)		211.7	44.3
Loss on remeasurement to fair value of pre-existing equity interest in an acquired entity  Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  —  Merger and acquisition related costs — (2.5) (3.6) (2.5) (3.6) (3.6) (1.8)		45.51	
Cumulative loss reclassified from equity of pre-existing equity interest in an acquired entity  Merger and acquisition related costs  Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  0.9  (10.8)  (1 Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6		(9.2)	_
Merger and acquisition related costs  Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  (10.8)  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  (53.4)  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6		_	_
Redundancy, termination, integration and restructure costs  Gain on purchase of financial instruments  0.9  (10.8)  (1 Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  (53.4)  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6		_	-
Gain on purchase of financial instruments  0.9  (10.8) (1 Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  (53.4) Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6		-	(4.2)
(10.8) (1  Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6			(7.3)
Recognition of a deferred tax asset due to the changes to the Petroleum Resource Rent Tax Legislation to cover onshore oil and gas projects  (53.4)  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6	Gain on purchase of financial instruments		(44.5)
oil and gas projects  Effect of change in income tax treatment for surrender obligations under various green product schemes  7.6	Decognition of a deformed they accept due to the changes to the Detrology Decognition of a deformed they accept due to the changes to the Detrology Decognition of a deformed they accept due to the changes to the Detrology Decognition of a deformed they accept due to the changes to the Detrology Decognition of a deformed they accept due to the changes to the Detrology Decognition of the Decognition of the Detrology Decognition of the Decognition of t	(10.8)	(11.5)
Effect of change in income tax treatment for surrender obligations under various green product schemes 7.6		(53.4)	_
			_
Effect of retrospective changes to Tax Consolidation Legislation	Effect of retrospective changes to Tax Consolidation Legislation	_	(5.5)