

BHP BILLITON LTD
Form 6-K
January 22, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Form 6-K
REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934
January 22, 2014

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|---|---|
| BHP BILLITON LIMITED (ABN 49 004 028 077) (Exact name of Registrant as specified in its charter) | BHP BILLITON PLC (REG. NO. 3196209) (Exact name of Registrant as specified in its charter) |
|---|---|

VICTORIA, AUSTRALIA
(Jurisdiction of incorporation or organisation)

ENGLAND AND WALES
(Jurisdiction of incorporation or organisation)

171 COLLINS STREET, MELBOURNE,

NEATHOUSE PLACE, LONDON,

VICTORIA

3000 AUSTRALIA
(Address of principal executive offices)

UNITED KINGDOM
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F: Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934: Yes No

If Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): n/a

Company Secretariat

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22 January 2014

To: Australian Securities Exchange
London Stock Exchange

cc: New York Stock Exchange
JSE Limited

REPUBLISHED FINANCIAL AND SUPPLEMENTARY INFORMATION

BHP Billiton today republished financial and supplementary information for the year ended 30 June 2013 and half year ended 31 December 2012 to restate for the effects of new accounting standards and interpretations, and other changes in accounting policy, which came into effect from 1 July 2013.

BHP Billiton's financial results for the half year ended 31 December 2013 will be reported on 18 February 2014.

Further information on BHP Billiton can be found at: www.bhpbilliton.com.

Nicole Duncan

Company Secretary

BHP Billiton Limited

BHP Billiton Limited ABN 49 004 028 077
Registered in Australia
Registered Office: 171 Collins Street Melbourne Victoria
3000 Australia

BHP Billiton Plc Registration number 3196209
Registered in England and Wales
Registered Office: Neathouse Place London SW1V
1LH United Kingdom

The BHP Billiton Group is headquartered in Australia

BHP Billiton republished financial information

Basis of preparation of restated financial information

This financial information for the year ended 30 June 2013 and half year ended 31 December 2012 for the BHP Billiton Group (the Group) is not audited and has been prepared to restate previously published information for the effects of new accounting standards and interpretations which became effective in the financial year commencing from 1 July 2013; and to restate for the effects of other voluntary changes in accounting policy. The changes reflected in the attached restated financial information are as follows:

Consolidation of Minera Escondida Limitada (Escondida). Escondida was previously accounted for on a proportionate consolidation basis whereby the Group recognised its 57.5 per cent share of Escondida's revenue, expenses, assets, liabilities and cash flows in its financial statements. On adoption of IFRS 10/AASB 10 Consolidated Financial Statement, the replacement for IAS 27/AASB 127 Consolidated and Separate Financial Statements, Escondida became a controlled entity of the Group. As a result, the restated financial information consolidates 100 per cent of Escondida's revenue, expenses, assets, liabilities and cash flows and recognises a 42.5 per cent non-controlling interest in Escondida's profit and net assets. Upon transition to IFRS 10 on 1 July 2011, an increase in Total Equity of US\$2,226 million was recorded on the initial recognition of the non-controlling interests at that date. No other entities which were previously not consolidated under IAS 27 have been determined to be controlled under IFRS 10.

The application of equity accounting rather than proportionate consolidation for the following investments in joint ventures and associates:

Compania Minera Antamina SA;

Carbones del Cerrejon LLC;

Newcastle Coal Infrastructure Group Pty Limited;

Cleopatra Gas Gathering Company LLC;

Caesar Oil Pipeline Company LLC;

Samarco Mineracao SA; and

Richards Bay Minerals.

The application of equity accounting for these entities arises from IFRS 11/AASB 11 Joint Arrangements, which replaces IAS 31 Joint Ventures, and consequential amendments to IAS 28 Investments in Associates and Joint Ventures. IFRS 11 modifies the accounting for joint arrangements by changing the definition of joint control; and by creating a distinction between joint ventures and joint operations. Joint ventures are entities in which the Group has rights only to the net assets of the arrangement, rather than rights to the underlying assets and obligations for the liabilities of the arrangement. As a result of these changes, the Group no longer has joint control over certain investments, while other investments are now classified as joint ventures rather than joint operations. In both situations, the investment must be accounted for using equity accounting and the Group can no longer recognise its proportionate share of the revenue, expenses, assets, liabilities and cash flows of each entity. Instead the Group recognises:

its share of net assets on a single line, Investments accounted for using the equity method, in the Consolidated Balance Sheet;

its share of net profit on a single line, Share of operating profit/(loss) of equity accounted investments, in the Consolidated Income Statement; and

cash flows as Dividends received from equity accounted investments in the Consolidated Cash Flow Statement.

Transition to IFRS 11 and revised IAS 28 on 1 July 2011 has resulted in an increase in net assets of US\$480 million, reflecting the derecognition of the Group's share of losses of certain equity accounted investments which exceeded the carrying amount of its interests in those equity accounted investments on transition date. Shares of profits earned after transition date by these loss-making equity accounted investments are not recognised until the previously unrecognised losses have been recouped.

Adoption of a component approach to the accounting for production stripping costs, rather than a life of mine approach, in accordance with the requirements of IFRIC 20 Stripping Costs in the Production Phase of a Surface Mine. The Assets affected by the adoption of IFRIC 20 include Escondida, Western Australia Iron Ore, Nickel West and EKATI. IFRIC 20 applies to waste removal (stripping) costs incurred during the production phase of a surface mine and modifies the accounting for production stripping, compared to life of mine accounting, as follows:

requires an entity to recognise a production stripping asset only when:

It is probable that the future economic benefit (improved access to the ore body) associated with the stripping activity will flow to the entity;

The entity can identify the component of the ore body for which access has been improved; and

The costs relating to the stripping activity associated with that component can be measured reliably.

mandates that stripping activity assets be depreciated on a systematic basis, over the expected useful life of the identified component of the ore body that becomes more accessible as a result of the stripping activity. The units of production method shall be applied unless another method is more appropriate; and

provides principles to follow in the determination of the adjustment on transition.

The Group has determined a component to be that part of the ore body that is directly accessible as a result of the stripping activity. Depending on the ore body and associated mine plan, each pushback or phase identified in the mine plan will generally constitute a separate component. Before introduction of IFRIC 20, the Group's accounting for production stripping costs was based on common industry practice in compliance with IFRS principles, using life of mine strip ratios to determine the extent to which stripping costs were capitalised or expensed.

At the Group's transition date of 1 July 2011, the net book value of deferred stripping balances for all surface mines was US\$2,125 million, after adjusting for the impact of IFRS 10 and 11 as set out above. Application of IFRIC 20 to the Group has resulted in a transition adjustment to reduce the deferred stripping asset by US\$1,797 million with a corresponding decrease in net deferred tax liabilities of US\$524 million and a decrease in opening total equity of US\$1,273 million.

Reclassification of certain acquired exploration properties as intangible assets rather than tangible assets forming part of property, plant and equipment. The Group has changed its Exploration and Evaluation expenditure policy from 1 July 2013 such that only those acquired exploration leases which can be reasonably associated with known resources (for mineral leases) or known reserves (for petroleum leases) are classified as a tangible asset. All other acquired exploration leases are now classified as an intangible asset. This has resulted in reclassification of capitalised exploration expenditure from Property, plant and equipment to Intangible assets. Prior period comparative information has been restated for consistent presentation with the current period.

Changes to the presentation of financial income and financial expenses arising from employee benefit plans following amendments to IAS 19/AASB 119 Employee Benefits. Previously, Expected return on pension scheme assets and Discounting on post-retirement employee benefits were reported as separate components of Financial income and Financial expenses respectively. They are now replaced by a single item Net interest expense (income) on post-retirement employee benefits which represents the change in the defined benefit obligation and the plan assets as a result of the passage of time.

BHP Billiton republished financial information

Consolidated Income Statement for the year ended 30 June 2013

| | Year ended 30 June 2013 | | Restatements | | | Year ended 30 June 2013 |
|---|----------------------------|---------|--------------|---------|-------|----------------------------|
| | As published US\$M | IFRS10 | IFRS11 | IFRIC20 | Other | Restated US\$M |
| Revenue | | | | | | |
| Group production | 63,203 | 3,744 | (3,880) | | | 63,067 |
| Third party products | 2,765 | (108) | 229 | | | 2,886 |
| Revenue | 65,968 | 3,636 | (3,651) | | | 65,953 |
| Other income | 4,130 | 10 | (193) | | | 3,947 |
| Expenses excluding net finance costs | (50,873) | (1,889) | 1,909 | 813 | | (50,040) |
| Share of operating profit/(loss) of equity accounted investments | | | 1,065 | 77 | | 1,142 |
| Profit from operations | 19,225 | 1,757 | (870) | 890 | | 21,002 |
| Comprising: | | | | | | |
| Group production | 19,104 | 1,755 | (874) | 890 | | 20,875 |
| Third party products | 121 | 2 | 4 | | | 127 |
| | 19,225 | 1,757 | (870) | 890 | | 21,002 |
| Financial income | 169 | | 31 | | (92) | 108 |
| Financial expenses | (1,522) | (14) | 60 | | 92 | (1,384) |
| Net finance costs | (1,353) | (14) | 91 | | | (1,276) |
| Profit before taxation | 17,872 | 1,743 | (779) | 890 | | 19,726 |
| Income tax expense | (5,641) | (384) | 518 | (207) | | (5,714) |
| Royalty related taxation (net of income tax benefit) | (1,156) | (85) | 55 | (6) | | (1,192) |
| Total taxation expense | (6,797) | (469) | 573 | (213) | | (6,906) |

| | | | | | |
|---|---------------|-------|-------|------|---------------|
| Profit after taxation | 11,075 | 1,274 | (206) | 677 | 12,820 |
| Attributable to non-controlling interests | 199 | 1,274 | (8) | 132 | 1,597 |
| Attributable to members of BHP Billiton Group | 10,876 | | (198) | 545 | 11,223 |
| Earnings per ordinary share (basic) (US cents) | 204.4 | | (3.7) | 10.2 | 210.9 |
| Earnings per ordinary share (diluted) (US cents) | 203.7 | | (3.7) | 10.2 | 210.2 |
| Dividends per ordinary share paid during the period (US cents) | 114.0 | | | | 114.0 |
| Dividends per ordinary share declared in respect of the period (US cents) | 116.0 | | | | 116.0 |

BHP Billiton republished financial information

Consolidated Balance Sheet as at 30 June 2013

| | As at 30 June 2013 As published US\$M | | Restatements | | | As at 30 June 2013 Restated US\$M |
|---|--|--------------|----------------|--------------|-------|--|
| | | IFRS10 | IFRS11 | IFRIC20 | Other | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | 6,060 | 95 | (478) | | | 5,677 |
| Trade and other receivables | 6,728 | 280 | (698) | | | 6,310 |
| Other financial assets | 159 | 1 | 1 | | | 161 |
| Inventories | 5,822 | 522 | (296) | (227) | | 5,821 |
| Assets classified as held for sale | 286 | | | | | 286 |
| Current tax assets | 327 | | (60) | | | 267 |
| Other | 404 | 44 | (17) | | | 431 |
| Total current assets | 19,786 | 942 | (1,548) | (227) | | 18,953 |
| Non-current assets | | | | | | |
| Trade and other receivables | 1,579 | (4) | 423 | | | 1,998 |
| Other financial assets | 1,698 | 1 | 20 | | | 1,719 |
| Investments accounted for using the equity method | | | 3,545 | 130 | | 3,675 |
| Inventories | 622 | | (3) | | | 619 |
| Property, plant and equipment | 102,927 | 3,793 | (5,452) | (430) | (273) | 100,565 |
| Intangible assets | 5,226 | 1 | (4) | | 273 | 5,496 |
| Deferred tax assets | 6,136 | | (147) | 80 | | 6,069 |
| Other | 135 | | (51) | | | 84 |
| Total non-current assets | 118,323 | 3,791 | (1,669) | (220) | | 120,225 |
| Total assets | 138,109 | 4,733 | (3,217) | (447) | | 139,178 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | 10,881 | 280 | (301) | | | 10,860 |
| Interest bearing liabilities | 5,303 | 28 | (243) | | | 5,088 |
| Liabilities classified as held for sale | 220 | | | | | 220 |
| Other financial liabilities | 217 | 2 | (9) | | | 210 |
| Current tax payable | 1,148 | 25 | (15) | | | 1,158 |
| Provisions | 2,395 | 65 | (88) | | | 2,372 |

| | | | | | |
|---|---------------|-------|---------|-------|---------------|
| Deferred income | 208 | 22 | 1 | | 231 |
| Total current liabilities | 20,372 | 422 | (655) | | 20,139 |
| Non-current liabilities | | | | | |
| Trade and other payables | 293 | | (7) | | 286 |
| Interest bearing liabilities | 29,862 | 424 | (2,187) | | 28,099 |
| Other financial liabilities | 582 | | | | 582 |
| Deferred tax liabilities | 6,469 | 323 | (346) | (134) | 6,312 |
| Provisions | 8,237 | 123 | (182) | | 8,178 |
| Deferred income | 259 | | 32 | | 291 |
| Total non-current liabilities | 45,702 | 870 | (2,690) | (134) | 43,748 |
| Total liabilities | 66,074 | 1,292 | (3,345) | (134) | 63,887 |
| Net assets | 72,035 | 3,441 | 128 | (313) | 75,291 |
| EQUITY | | | | | |
| Share capital BHP Billiton Limited | 1,186 | | | | 1,186 |
| Share capital BHP Billiton Plc | 1,069 | | | | 1,069 |
| Treasury shares | (540) | | | | (540) |
| Reserves | 1,970 | | | | 1,970 |
| Retained earnings | 66,979 | | 128 | (125) | 66,982 |
| Total equity attributable to members of BHP Billiton Group | 70,664 | | 128 | (125) | 70,667 |
| Non-controlling interests | 1,371 | 3,441 | | (188) | 4,624 |
| Total equity | 72,035 | 3,441 | 128 | (313) | 75,291 |

BHP Billiton republished financial information

Consolidated Cash Flow Statement for the year ended 30 June 2013

| | Year ended 30 June 2013 | | Restatements | | | Year ended 30 June 2013 |
|---|----------------------------|--------------|--------------|--------------|-------|----------------------------|
| | As published US\$M | IFRS10 | IFRS11 | IFRIC20 | Other | Restated US\$M |
| Operating activities | | | | | | |
| Profit before taxation | 17,872 | 1,743 | (779) | 890 | | 19,726 |
| Adjustments for: | | | | | | |
| Non-cash exceptional items | 1,867 | | 161 | (135) | | 1,893 |
| Depreciation and amortisation expense | 6,945 | 223 | (202) | 65 | | 7,031 |
| Net gain on sale of non-current assets | (46) | | | | | (46) |
| Impairments of property, plant and equipment, financial assets and intangibles | 311 | 19 | | | | 330 |
| Employee share awards expense | 210 | | | | | 210 |
| Net finance costs | 1,353 | 14 | (91) | | | 1,276 |
| Profit from equity accounted investments | | | (1,065) | (77) | | (1,142) |
| Other | (344) | 35 | 30 | 258 | | (21) |
| Changes in assets and liabilities: | | | | | | |
| Trade and other receivables | 780 | 118 | 139 | | | 1,037 |
| Inventories | (47) | (116) | 17 | 76 | | (70) |
| Trade and other payables | (557) | (164) | (46) | | | (767) |
| Net other financial assets and liabilities | 122 | (4) | 1 | | | 119 |
| Provisions and other liabilities | (817) | 8 | 26 | | | (783) |
| Cash generated from operations | 27,649 | 1,876 | (1,809) | 1,077 | | 28,793 |
| Dividends received | 13 | | (2) | | | 11 |
| Dividends received from equity accounted investments | | | 710 | | | 710 |
| Interest received | 79 | | 61 | | | 140 |
| Interest paid | (963) | (11) | 48 | | | (926) |
| Income tax refunded | | | | | | |
| Income tax paid | (7,589) | (360) | 331 | | | (7,618) |
| Royalty related taxation paid | (937) | (78) | 59 | | | (956) |
| Net operating cash flows | 18,252 | 1,427 | (602) | 1,077 | | 20,154 |
| Investing activities | | | | | | |
| Purchases of property, plant and equipment | (21,573) | (940) | 1,347 | (1,077) | | (22,243) |
| Exploration expenditure | (1,326) | (30) | 6 | | | (1,350) |
| Exploration expenditure expensed and included in operating cash flows | 1,022 | 30 | (7) | | | 1,045 |

| | | | | | |
|--|-----------------|--------------|--------------|----------------|-----------------|
| Purchase of intangibles | (400) | | | | (400) |
| Investment in financial assets | (338) | | (136) | | (474) |
| Investment in subsidiaries, operations and joint operations, net of their cash | | | | | |
| Investment in equity accounted investments | | | (84) | | (84) |
| Cash outflows from investing activities | (22,615) | (940) | 1,126 | (1,077) | (23,506) |
| Proceeds from sale of property, plant and equipment | 2,338 | | | | 2,338 |
| Proceeds from financial assets | 204 | (11) | 47 | | 240 |
| Proceeds from divestment of subsidiaries, operations and joint operations, net of their cash | 2,202 | | (1,700) | | 502 |
| Proceeds from sale or partial sale of equity accounted investments | | | 1,700 | | 1,700 |
| Net investing cash flows | (17,871) | (951) | 1,173 | (1,077) | (18,726) |
| Financing activities | | | | | |
| Proceeds from interest bearing liabilities | 9,961 | 245 | (1,049) | | 9,157 |
| Proceeds from debt related instruments | 14 | | | | 14 |
| Repayment of interest bearing liabilities | (2,580) | (28) | 594 | | (2,014) |
| Proceeds from ordinary shares | 21 | | | | 21 |
| Contributions from non-controlling interests | 73 | | | | 73 |
| Purchase of shares by ESOP Trusts | (445) | | | | (445) |
| Dividends paid | (6,167) | | | | (6,167) |
| Dividends paid to non-controlling interests | (55) | (782) | | | (837) |
| Net financing cash flows | 822 | (565) | (455) | | (198) |
| Net increase/(decrease) in cash and cash equivalents | 1,203 | (89) | 116 | | 1,230 |
| Cash and cash equivalents, net of overdrafts, at beginning of period | 4,881 | 186 | (613) | | 4,454 |
| Effect of foreign currency exchange rate changes on cash and cash equivalents | (34) | (2) | 19 | | (17) |
| Cash and cash equivalents, net of overdrafts, at end of period | 6,050 | 95 | (478) | | 5,667 |

BHP Billiton republished financial information

Consolidated Income Statement for the half year ended 31 December 2012

| | Half year ended 31 Dec 2012 As published | | Restatements | | | Half year ended 30 Dec 2012 Restated |
|---|--|--------|--------------|---------|-------|--|
| | US\$M | IFRS10 | IFRS11 | IFRIC20 | Other | US\$M |
| Revenue | | | | | | |
| Group production | 30,735 | 1,918 | (2,167) | | | 30,486 |
| Third party products | 1,469 | (33) | 144 | | | 1,580 |
| Revenue | 32,204 | 1,885 | (2,023) | | | 32,066 |
| Other income | 2,110 | 5 | (169) | | | 1,946 |
| Expenses excluding net finance costs | (27,309) | (914) | 984 | 536 | | (26,703) |
| Share of operating profit/(loss) of equity accounted investments | | | 621 | 40 | | 661 |
| Profit from operations | 7,005 | 976 | (587) | 576 | | 7,970 |
| Comprising: | | | | | | |
| Group production | 6,946 | 974 | (588) | 576 | | 7,908 |
| Third party products | 59 | 2 | 1 | | | 62 |
| | 7,005 | 976 | (587) | 576 | | 7,970 |
| Financial income | 77 | 1 | 22 | | (42) | 58 |
| Financial expenses | (621) | (16) | 21 | | 42 | (574) |
| Net finance costs | (544) | (15) | 43 | | | (516) |
| Profit before taxation | 6,461 | 961 | (544) | 576 | | 7,454 |
| Income tax expense | (1,629) | (236) | 336 | (127) | | (1,656) |
| Royalty related taxation (net of income tax benefit) | (533) | (50) | 33 | (3) | | (553) |
| Total taxation expense | (2,162) | (286) | 369 | (130) | | (2,209) |

| | | | | | |
|---|--------------|-----|-------|-----|--------------|
| Profit after taxation | 4,299 | 675 | (175) | 446 | 5,245 |
| Attributable to non-controlling interests | 61 | 675 | (8) | 84 | 812 |
| Attributable to members of BHP Billiton Group | 4,238 | | (167) | 362 | 4,433 |
| Earnings per ordinary share (basic) (US cents) | 79.6 | | (3.1) | 6.8 | 83.3 |
| Earnings per ordinary share (diluted) (US cents) | 79.4 | | (3.1) | 6.7 | 83.0 |
| Dividends per ordinary share paid during the period (US cents) | 57.0 | | | | 57.0 |
| Dividends per ordinary share declared in respect of the period (US cents) | 57.0 | | | | 57.0 |

BHP Billiton republished financial information

Consolidated Balance Sheet as at 31 December 2012

| | As at 31 Dec 2012 As published US\$M | | Restatements | | | As at 31 Dec 2012 Restated US\$M |
|---|---|--------------|----------------|--------------|-------|---|
| | | IFRS10 | IFRS11 | IFRIC20 | Other | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | 5,086 | 195 | (502) | | | 4,779 |
| Trade and other receivables | 7,719 | 313 | (733) | | | 7,299 |
| Other financial assets | 183 | 7 | | | | 190 |
| Inventories | 6,571 | 471 | (300) | (194) | | 6,548 |
| Assets classified as held for sale | 1,089 | | | | | 1,089 |
| Current tax assets | 211 | | (43) | | | 168 |
| Other | 499 | 101 | (11) | | | 589 |
| Total current assets | 21,358 | 1,087 | (1,589) | (194) | | 20,662 |
| Non-current assets | | | | | | |
| Trade and other receivables | 1,498 | (5) | 384 | | | 1,877 |
| Other financial assets | 2,135 | 5 | 34 | | | 2,174 |
| Investments accounted for using the equity method | | | 3,425 | 92 | | 3,517 |
| Inventories | 431 | | (4) | | | 427 |
| Property, plant and equipment | 97,540 | 3,404 | (5,018) | (739) | (348) | 94,839 |
| Intangible assets | 5,207 | 1 | (4) | | 348 | 5,552 |
| Deferred tax assets | 5,347 | | (115) | 123 | | 5,355 |
| Other | 169 | | (54) | | | 115 |
| Total non-current assets | 112,327 | 3,405 | (1,352) | (524) | | 113,856 |
| Total assets | 133,685 | 4,492 | (2,941) | (718) | | 134,518 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | 10,740 | 194 | (262) | | | 10,672 |
| Interest bearing liabilities | 3,650 | 76 | (218) | | | 3,508 |
| Liabilities classified as held for sale | 425 | | | | | 425 |
| Other financial liabilities | 112 | 12 | (16) | | | 108 |
| Current tax payable | 1,145 | 53 | (48) | | | 1,150 |
| Provisions | 2,505 | 91 | (83) | | | 2,513 |

| | | | | | |
|---|---------------|-------|---------|-------|---------------|
| Deferred income | 293 | 3 | 2 | | 298 |
| Total current liabilities | 18,870 | 429 | (625) | | 18,674 |
| Non-current liabilities | | | | | |
| Trade and other payables | 402 | | (12) | | 390 |
| Interest bearing liabilities | 31,835 | 178 | (2,010) | | 30,003 |
| Other financial liabilities | 101 | 3 | | | 104 |
| Deferred tax liabilities | 5,177 | 353 | (296) | (174) | 5,060 |
| Provisions | 8,837 | 117 | (186) | | 8,768 |
| Deferred income | 286 | | 30 | | 316 |
| Total non-current liabilities | 46,638 | 651 | (2,474) | (174) | 44,641 |
| Total liabilities | 65,508 | 1,080 | (3,099) | (174) | 63,315 |
| Net assets | 68,177 | 3,412 | 158 | (544) | 71,203 |
| EQUITY | | | | | |
| Share capital BHP Billiton Limited | 1,186 | | | | 1,186 |
| Share capital BHP Billiton Plc | 1,069 | | | | 1,069 |
| Treasury shares | (549) | | | | (549) |
| Reserves | 1,929 | | | | 1,929 |
| Retained earnings | 63,299 | | 158 | (308) | 63,149 |
| Total equity attributable to members of BHP Billiton Group | 66,934 | | 158 | (308) | 66,784 |
| Non-controlling interests | 1,243 | 3,412 | | (236) | 4,419 |
| Total equity | 68,177 | 3,412 | 158 | (544) | 71,203 |

Consolidated Cash Flow Statement for the half year ended 31 December 2012

| | Half year ended 31 Dec 2012 | | Restatements | | | Half year ended 31 Dec 2012 |
|--|-----------------------------|------------|--------------|------------|--------------|-----------------------------|
| | As published | | | | Restated | |
| | US\$M | IFRS10 | IFRS11 | IFRIC20 | US\$M | |
| Operating activities | | | | | | |
| Profit before taxation | 6,461 | 961 | (544) | 576 | 7,454 | |
| Adjustments for: | | | | | | |
| Non-cash exceptional items | 2,742 | | 161 | (135) | 2,768 | |
| Depreciation and amortisation expense | 3,365 | 104 | (115) | 8 | 3,362 | |
| Net gain on sale of non-current assets | (23) | | | | (23) | |
| Impairments of property, plant and equipment, financial assets and intangibles | 97 | | | | 97 | |
| Employee share awards expense | 103 | | | | 103 | |
| Net finance costs | 544 | 15 | (43) | | 516 | |
| Profit from equity accounted investments | | | (621) | (40) | (661) | |
| Other | (198) | | 34 | 109 | (55) | |
| Changes in assets and liabilities: | | | | | | |
| Trade and other receivables | (75) | (2) | 168 | | 91 | |
| Inventories | (584) | (66) | 21 | 44 | (585) | |
| Trade and other payables | (552) | (275) | (11) | | (838) | |
| Net other financial assets and liabilities | 28 | | (1) | | 27 | |
| Provisions and other liabilities | (434) | 11 | 15 | | (408) | |
| Cash generated from operations | 11,474 | 748 | (936) | 562 | 11,848 | |
| Dividends received | 10 | | (1) | | 9 | |
| Dividends received from equity accounted investments | | | 349 | | 349 | |
| Interest received | 36 | 1 | 40 | | 77 | |
| Interest paid | (436) | (3) | 5 | | (434) | |
| Income tax refunded | | | | | | |
| Income tax paid | (4,318) | (162) | 203 | | (4,277) | |
| Royalty related taxation paid | (364) | (35) | | | (399) | |
| Net operating cash flows | 6,402 | 549 | (340) | 562 | 7,173 | |
| Investing activities | | | | | | |
| Purchases of property, plant and equipment | (11,522) | (342) | 796 | (562) | (11,630) | |
| Exploration expenditure | (671) | (9) | 3 | | (677) | |
| | 548 | 9 | (3) | | 554 | |

| | | | | | |
|---|-----------------|-------|---------|-------|-----------------|
| Exploration expenditure expensed and included in operating cash flows | | | | | |
| Purchase of intangibles | (234) | | | | (234) |
| Investment in financial assets | (210) | (86) | | | (296) |
| Investment in subsidiaries, operations and joint operations, net of their cash | | | | | |
| Investment in equity accounted investments | | (48) | | | (48) |
| Cash outflows from investing activities | (12,089) | (342) | 662 | (562) | (12,331) |
| Proceeds from sale of property, plant and equipment | 523 | 1 | (9) | | 515 |
| Proceeds from financial assets | 190 | (6) | 47 | | 231 |
| Proceeds from divestment of subsidiaries, operations and joint operations, net of their cash | 1,700 | | (1,700) | | |
| Proceeds from sale or partial sale of equity accounted investments | | | 1,700 | | 1,700 |
| Net investing cash flows | (9,676) | (347) | 700 | (562) | (9,885) |
| Financing activities | | | | | |
| Proceeds from interest bearing liabilities | 7,770 | 127 | (902) | | 6,995 |
| Proceeds from debt related instruments | 11 | | | | 11 |
| Repayment of interest bearing liabilities | (945) | (109) | 660 | | (394) |
| Proceeds from ordinary shares | 8 | | | | 8 |
| Contributions from non-controlling interests | 42 | | | | 42 |
| Purchase of shares by ESOP Trusts | (348) | | | | (348) |
| Dividends paid | (3,065) | | | | (3,065) |
| Dividends paid to non-controlling interests | (11) | (212) | | | (223) |
| Net financing cash flows | 3,462 | (194) | (242) | | 3,026 |
| Net increase in cash and cash equivalents | 188 | 8 | 118 | | 314 |
| Cash and cash equivalents, net of overdrafts, at beginning of period | 4,881 | 186 | (613) | | 4,454 |
| Effect of foreign currency exchange rate changes on cash and cash equivalents | (1) | 1 | (7) | | (7) |
| Cash and cash equivalents, net of overdrafts, at end of period | 5,068 | 195 | (502) | | 4,761 |

BHP Billiton republished supplementary financial information

Republished supplementary financial information for the year ended 30 June 2013 and the half year ended 31 December 2012

This supplementary financial information for the year ended 30 June 2013 and half year ended 31 December 2012 for the BHP Billiton Group (the Group) is not audited and has been prepared to restate previously published information for the effects of new accounting standards and interpretations which became effective in the financial year commencing from 1 July 2013; and to restate for the effects of other voluntary changes in accounting policy.

The following notes and definitions are applicable to the tables disclosed in subsequent pages:

Revenue is based on Group realised prices.

Underlying EBIT is defined as earnings before net finance costs, taxation and any exceptional items. Underlying EBITDA is Underlying EBIT before depreciation, amortisation and impairments (D&A).

Group level information is reported on a statutory basis which, in relation to Underlying EBIT, includes net finance costs and taxation for equity accounted investments.

Within each business table, asset level information for equity accounted investments is reported on a proportionate consolidation basis (with the exception of net operating assets).

The statutory adjustment in each business table reconciles the proportionately consolidated business total to the statutory result.

Net operating assets represent operating assets net of operating liabilities and predominantly exclude cash balances, interest bearing liabilities and deferred tax balances. Net operating assets of equity accounted entities represent the balance of the Groups' investment in equity accounted entities, and therefore include cash balances, interest bearing liabilities and deferred tax balances.

Capex includes accrued capital expenditure and excludes capitalised interest and capitalised exploration.

Other, as disclosed within each business, predominantly comprises divisional activities, greenfield exploration, business development and ceased and sold operations, where applicable.

BHP Billiton republished supplementary financial information

BHP Billiton Group**Year ended 30 June 2013 (Republished)**

| US\$ million | Underlying | | Exceptional items | Profit from operating operations | | Net operating assets | | Exploration gross (4) | Exploration to profit (5) |
|---------------------------------|---------------|---------------|-------------------|----------------------------------|----------------|----------------------|--------------|-----------------------|---------------------------|
| | Revenue | EBIT (1) (2) | | Capex (3) | Capex (3) | | | | |
| Petroleum and Potash | 13,224 | 5,636 | 1,273 | 6,909 | 37,525 | 7,730 | 764 | 709 | |
| Copper | 14,537 | 5,639 | 355 | 5,994 | 20,074 | 3,687 | 274 | 274 | |
| Iron Ore | 18,593 | 11,109 | (827) | 10,282 | 22,126 | 5,732 | 217 | 74 | |
| Coal | 9,895 | 595 | (79) | 516 | 13,225 | 3,508 | 39 | 39 | |
| Aluminium, Manganese and Nickel | 9,278 | 158 | (3,923) | (3,765) | 8,809 | 762 | 57 | 53 | |
| Group and unallocated items (6) | 502 | (207) | 1,273 | 1,066 | 328 | 120 | | | |
| Inter-segment adjustment | (76) | | | | | | | | |
| BHP Billiton Group | 65,953 | 22,930 | (1,928) | 21,002 | 102,087 | 21,539 | 1,351 | 1,149 | |

Half year ended 31 December 2012 (Republished)

| US\$ million | Underlying | | Exceptional items | Profit from operating operations | | Net operating assets | | Exploration gross (4) | Exploration to profit (5) |
|---------------------------------|---------------|---------------|-------------------|----------------------------------|---------------|----------------------|------------|-----------------------|---------------------------|
| | Revenue | EBIT (1) (2) | | Capex (3) | Capex (3) | | | | |
| Petroleum and Potash | 6,658 | 2,985 | | 2,985 | 35,861 | 3,639 | 381 | 446 | |
| Copper | 7,347 | 3,089 | 336 | 3,425 | 19,431 | 1,789 | 124 | 124 | |
| Iron Ore | 8,374 | 4,792 | (736) | 4,056 | 20,214 | 3,130 | 129 | 41 | |
| Coal | 4,941 | 79 | (79) | | 11,856 | 1,804 | 24 | 24 | |
| Aluminium, Manganese and Nickel | 4,497 | (108) | (3,397) | (3,505) | 9,879 | 441 | 26 | 23 | |
| Group and unallocated items (6) | 288 | (64) | 1,073 | 1,009 | 626 | 11 | | | |
| Inter-segment adjustment | (39) | | | | | | | | |
| BHP Billiton Group | 32,066 | 10,773 | (2,803) | 7,970 | 97,867 | 10,814 | 684 | 658 | |

- (1) Total third party revenue for the Group is US\$2,886 million and EBIT is US\$127 million at 30 June 2013 (31 December 2012: US\$1,580 million and US\$62 million).
- (2) Underlying EBIT includes net finance costs of US\$24 million and taxation expenses of US\$616 million for equity accounted investments at 30 June 2013 (31 December 2012: net finance costs of US\$10 million and taxation expense of US\$364 million).
- (3) Capex in aggregate comprises US\$18,287 million growth and US\$3,252 million other at 30 June 2013 (31 December 2012: US\$9,075 million growth and US\$1,739 million other).
- (4) Includes US\$304 million capitalised exploration at 30 June 2013 (31 December 2012: US\$123 million).
- (5) Includes US\$102 million exploration expenditure previously capitalised, written off as impaired (included in depreciation and amortisation) at 30 June 2013 (31 December 2012: US\$97 million).

- (6) Includes the Group's diamonds business (divested effective 10 April 2013), interest in titanium minerals (divested effective 3 September 2012), non-Potash corporate costs incurred by the former Diamonds and Specialty Products business, consolidation adjustments, unallocated items and external sales of freight and fuel via the Group's transport and logistics operations.

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*Petroleum and Potash***Year ended 30 June 2013 (Republished)**

| US\$ million | Underlying | | | Underlying | | | Exploration | |
|---|------------------------|--------------|--------------|--------------|------------------|----------------------|----------------------|-----------------------|
| | Revenue ⁽¹⁾ | EBITDA | D&A | EBIT | operating assets | Capex ⁽²⁾ | gross ⁽³⁾ | profit ⁽⁴⁾ |
| Bass Strait | 1,921 | 1,564 | 119 | 1,445 | 2,834 | 457 | | |
| North West Shelf | 2,578 | 1,913 | 234 | 1,679 | 1,880 | 218 | | |
| Atlantis | 853 | 710 | 147 | 563 | 2,166 | 391 | | |
| Shenzi | 1,614 | 1,519 | 283 | 1,236 | 1,524 | 265 | | |
| Mad Dog | 276 | 233 | 98 | 135 | 420 | 121 | | |
| Onshore US | 2,987 | 1,508 | 1,795 | (287) | 25,019 | 4,816 | | |
| Algeria | 533 | 460 | 18 | 442 | 90 | 24 | | |
| UK | 244 | 95 | 46 | 49 | 45 | 8 | | |
| Exploration | | (522) | 230 | (752) | 529 | | | |
| Other ^{(5) (6)} | 2,032 | 1,746 | 282 | 1,464 | 1,973 | 772 | | |
| Total Petroleum | 13,038 | 9,226 | 3,252 | 5,974 | 36,480 | 7,072 | 675 | 620 |
| Potash | | (309) | 25 | (334) | 1,758 | 658 | 89 | 89 |
| Other ⁽⁷⁾ | 18 | (15) | | (15) | (713) | | | |
| Total Petroleum and Potash from Group production | 13,056 | 8,902 | 3,277 | 5,625 | 37,525 | 7,730 | 764 | 709 |
| Third party products | 175 | 11 | | 11 | | | | |
| Total Petroleum and Potash | 13,231 | 8,913 | 3,277 | 5,636 | 37,525 | 7,730 | 764 | 709 |
| Statutory adjustments ⁽⁸⁾ | (7) | (3) | (3) | | | | | |
| Total Petroleum and Potash statutory result | 13,224 | 8,910 | 3,274 | 5,636 | 37,525 | 7,730 | 764 | 709 |

Half year ended 31 December 2012 (Republished)

| US\$ million | Underlying | | | Underlying | | | Exploration | |
|------------------|------------------------|--------|-----|------------|------------------|----------------------|----------------------|-----------------------|
| | Revenue ⁽¹⁾ | EBITDA | D&A | EBIT | operating assets | Capex ⁽²⁾ | gross ⁽³⁾ | profit ⁽⁴⁾ |
| Bass Strait | 1,033 | 851 | 64 | 787 | 2,627 | 267 | | |
| North West Shelf | 1,375 | 1,034 | 131 | 903 | 2,091 | 146 | | |
| Atlantis | 411 | 331 | 63 | 268 | 1,494 | 207 | | |

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| | | | | | | | | |
|---|--------------|--------------|--------------|--------------|---------------|--------------|------------|------------|
| Shenzi | 837 | 771 | 157 | 614 | 1,485 | 58 | | |
| Mad Dog | 132 | 120 | 6 | 114 | 336 | 69 | | |
| Onshore US | 1,323 | 663 | 810 | (147) | 24,587 | 2,071 | | |
| Algeria | 267 | 216 | 9 | 207 | 150 | 10 | | |
| UK | 119 | 50 | 14 | 36 | (48) | 4 | | |
| Exploration | | (276) | 131 | (407) | 769 | | | |
| Other ⁽⁵⁾ ⁽⁶⁾ | 1,112 | 980 | 198 | 782 | 1,640 | 426 | | |
| Total Petroleum | 6,609 | 4,740 | 1,583 | 3,157 | 35,131 | 3,258 | 308 | 373 |
| Potash | | (154) | 5 | (159) | 1,500 | 381 | 73 | 73 |
| Other ⁽⁷⁾ | 7 | (17) | | (17) | (770) | | | |
| Total Petroleum and Potash from Group production | 6,616 | 4,569 | 1,588 | 2,981 | 35,861 | 3,639 | 381 | 446 |
| Third party products | 45 | 4 | | 4 | | | | |
| Total Petroleum and Potash | 6,661 | 4,573 | 1,588 | 2,985 | 35,861 | 3,639 | 381 | 446 |
| Statutory adjustments ⁽⁸⁾ | (3) | (2) | (2) | | | | | |
| Total Petroleum and Potash statutory result | 6,658 | 4,571 | 1,586 | 2,985 | 35,861 | 3,639 | 381 | 446 |

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- (1) Petroleum revenue from Group production at 30 June 2013 includes: crude oil US\$7,604 million (31 December 2012: US\$3,746 million), natural gas US\$2,842 million (31 December 2012: US\$1,396 million), LNG US\$1,686 million (31 December 2012: US\$907 million), NGL US\$823 million (31 December 2012: US\$403 million) and other US\$76 million (31 December 2012: US\$154 million).
- (2) Capex in aggregate at 30 June 2013 comprises Petroleum US\$6,926 million growth and US\$146 million other (31 December 2012: US\$3,193 million growth and US\$65 million other) and Potash US\$646 million growth and US\$12 million other (31 December 2012: US\$381 million growth and US\$ nil million other).
- (3) Includes US\$153 million of Petroleum capitalised exploration at 30 June 2013 (31 December 2012: US\$32 million).
- (4) Includes US\$98 million of Petroleum exploration expenditure previously capitalised, written off as impaired (included in depreciation and amortisation) at 30 June 2013 (31 December 2012: US\$97 million).
- (5) Includes the following fields Macedon, Pyrenees, Stybarrow, Neptune, Minerva, Angostura, Genesis and Pakistan. Also includes the Caesar oil pipeline and the Cleopatra gas pipeline which are equity accounted investments.
- (6) Includes an unrealised loss of US\$84 million related to Angostura embedded derivative at 30 June 2013 (31 December 2012: US\$9 million unrealised loss).
- (7) Includes closed mining and smelting operations in Canada and the United States.
- (8) Includes statutory adjustments for the Caesar oil pipeline and the Cleopatra gas pipeline.

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Copper

Year ended 30 June 2013 (Republished)

| US\$ million | Underlying | | | Net | | | Exploration | |
|---|---------------|--------------|--------------|--------------|------------------|----------------------|-------------|------------|
| | Revenue | EBITDA | D&A | EBIT | operating assets | Capex ⁽¹⁾ | gross | profit |
| Escondida ⁽²⁾ | 8,596 | 5,175 | 649 | 4,526 | 9,450 | 2,853 | | |
| Pampa Norte ⁽³⁾ | 1,913 | 841 | 291 | 550 | 2,643 | 352 | | |
| Antamina ⁽⁴⁾ | 1,295 | 901 | 80 | 821 | 1,311 | 326 | | |
| Cannington | 1,365 | 646 | 40 | 606 | 206 | 35 | | |
| Olympic Dam | 1,873 | 245 | 249 | (4) | 6,418 | 225 | | |
| Other ⁽⁴⁾⁽⁵⁾ | 90 | (554) | 19 | (573) | 46 | 226 | | |
| Total Copper from Group production | 15,132 | 7,254 | 1,328 | 5,926 | 20,074 | 4,017 | | |
| Third party products | 700 | 3 | | 3 | | | | |
| Total Copper | 15,832 | 7,257 | 1,328 | 5,929 | 20,074 | 4,017 | 277 | 277 |
| Statutory adjustments ⁽⁶⁾ | (1,295) | (372) | (82) | (290) | | (330) | (3) | (3) |
| Total Copper statutory result | 14,537 | 6,885 | 1,246 | 5,639 | 20,074 | 3,687 | 274 | 274 |

Half year ended 31 December 2012 (Republished)

| US\$ million | Underlying | | | Net | | | Exploration | |
|---|--------------|--------------|------------|--------------|------------------|----------------------|-------------|------------|
| | Revenue | EBITDA | D&A | EBIT | operating assets | Capex ⁽¹⁾ | gross | profit |
| Escondida ⁽²⁾ | 4,457 | 2,748 | 247 | 2,501 | 8,737 | 1,212 | | |
| Pampa Norte ⁽³⁾ | 861 | 386 | 112 | 274 | 2,612 | 179 | | |
| Antamina ⁽⁴⁾ | 795 | 582 | 42 | 540 | 1,292 | 178 | | |
| Cannington | 716 | 334 | 17 | 317 | 240 | 10 | | |
| Olympic Dam | 859 | 53 | 119 | (66) | 6,564 | 161 | | |
| Other ⁽⁴⁾⁽⁵⁾ | 25 | (289) | 4 | (293) | (14) | 226 | | |
| Total Copper from Group production | 7,713 | 3,814 | 541 | 3,273 | 19,431 | 1,966 | | |
| Third party products | 429 | 3 | | 3 | | | | |
| Total Copper | 8,142 | 3,817 | 541 | 3,276 | 19,431 | 1,966 | 126 | 126 |
| Statutory adjustments ⁽⁶⁾ | (795) | (230) | (43) | (187) | | (177) | (2) | (2) |

| | | | | | | | | |
|--------------------------------------|--------------|--------------|------------|--------------|---------------|--------------|------------|------------|
| Total Copper statutory result | 7,347 | 3,587 | 498 | 3,089 | 19,431 | 1,789 | 124 | 124 |
|--------------------------------------|--------------|--------------|------------|--------------|---------------|--------------|------------|------------|

- (1) Capex in aggregate comprises US\$2,167 million growth and US\$1,520 million other at 30 June 2013 (31 December 2012: US\$1,062 million growth and US\$727 million other).
- (2) Escondida is consolidated under IFRS10 and reported on a 100% basis.
- (3) Includes Spence and Cerro Colorado.
- (4) Antamina and Resolution are equity accounted investments.
- (5) Includes Pinto Valley and Resolution. Pinto Valley was sold effective 11 October 2013.
- (6) Includes statutory adjustments for Antamina and Resolution. Underlying EBIT includes taxation expense of US\$290 million at 30 June 2013 (31 December 2012: taxation expense of US\$187 million).

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*Iron Ore***Year ended 30 June 2013 (Republished)**

| US\$ million | Revenue ⁽¹⁾ | Underlying EBITDA | D&A | Underlying EBIT | operating assets | Net Capex ⁽²⁾ | Exploration ⁽³⁾ | Expatriation | gross to profit |
|---|------------------------|-------------------|--------------|-----------------|------------------|--------------------------|----------------------------|--------------|-----------------|
| Western Australia | | | | | | | | | |
| Iron Ore | 18,452 | 11,668 | 1,004 | 10,664 | 21,074 | 5,732 | | | |
| Samarco ⁽⁴⁾ | 1,622 | 811 | 61 | 750 | 1,037 | 772 | | | |
| Other | | (84) | | (84) | 15 | | | | |
| Total Iron Ore from Group production | 20,074 | 12,395 | 1,065 | 11,330 | 22,126 | 6,504 | | | |
| Third party products ⁽⁵⁾ | 141 | 31 | | 31 | | | | | |
| Total Iron Ore | 20,215 | 12,426 | 1,065 | 11,361 | 22,126 | 6,504 | 217 | 74 | |
| Statutory adjustments ⁽⁶⁾ | (1,622) | (313) | (61) | (252) | | (772) | | | |
| Total Iron Ore statutory result | 18,593 | 12,113 | 1,004 | 11,109 | 22,126 | 5,732 | 217 | 74 | |

Half year ended 31 December 2012 (Republished)

| US\$ million | Revenue ⁽¹⁾ | Underlying EBITDA | D&A | Underlying EBIT | operating assets | Net Capex ⁽²⁾ | Exploration ⁽³⁾ | Expatriation | gross to profit |
|---|------------------------|-------------------|------------|-----------------|------------------|--------------------------|----------------------------|--------------|-----------------|
| Western Australia | | | | | | | | | |
| Iron Ore | 8,309 | 5,021 | 409 | 4,612 | 19,332 | 3,130 | | | |
| Samarco ⁽⁴⁾ | 792 | 390 | 30 | 360 | 885 | 468 | | | |
| Other | | (52) | | (52) | (3) | | | | |
| Total Iron Ore from Group production | 9,101 | 5,359 | 439 | 4,920 | 20,214 | 3,598 | | | |
| Third party products ⁽⁵⁾ | 65 | 14 | | 14 | | | | | |
| Total Iron Ore | 9,166 | 5,373 | 439 | 4,934 | 20,214 | 3,598 | 129 | 41 | |
| Statutory adjustments ⁽⁶⁾ | (792) | (172) | (30) | (142) | | (468) | | | |
| Total Iron Ore statutory result | 8,374 | 5,201 | 409 | 4,792 | 20,214 | 3,130 | 129 | 41 | |

(1) Includes inter-segment revenue of US\$55 million at 30 June 2013 (31 December 2012: US\$29 million).

- (2) Capex in aggregate comprises US\$5,601 million growth and US\$131 million other at 30 June 2013 (31 December 2012: US\$3,026 million growth and US\$104 million other).
- (3) Includes US\$143 million capitalised exploration at 30 June 2013 (31 December 2012: US\$88 million).
- (4) Samarco is an equity accounted investment.
- (5) Includes Boodarie Iron sales of contracted gas purchases and US\$15 million mark to market gain on an embedded derivative at 30 June 2013 (31 December 2012: US\$6 million gain).
- (6) Includes statutory adjustments for Samarco. Underlying EBIT includes net finance costs of US\$25 million and taxation expense of US\$227 million at 30 June 2013 (31 December 2012: net finance costs of US\$11 million and taxation expense of US\$131 million).

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Coal

Year ended 30 June 2013 (Republished)

| US\$ million | Underlying | | Underlying | | Net | Exploration | |
|---|---------------|--------------|------------|------------|---------------|----------------------|--------------|
| | Revenue | EBITDA | D&A | EBIT | assets | Capex ⁽¹⁾ | gross profit |
| Queensland Coal | 4,452 | 627 | 376 | 251 | 7,988 | 2,651 | |
| Illawarra | 1,287 | 311 | 148 | 163 | 1,238 | 409 | |
| South Africa Coal | 1,457 | 177 | 211 | (34) | 1,334 | 101 | |
| New Mexico | 588 | 95 | 49 | 46 | 164 | 28 | |
| New South Wales | | | | | | | |
| Energy Coal ⁽²⁾ | 1,526 | 314 | 120 | 194 | 1,372 | 348 | |
| Colombia ⁽²⁾ | 828 | 307 | 65 | 242 | 997 | 265 | |
| Other | | (158) | 2 | (160) | 111 | 85 | |
| Total Coal from Group production | 10,138 | 1,673 | 971 | 702 | 13,204 | 3,887 | |
| Third party products | 585 | 44 | | 44 | 21 | | |
| Total Coal | 10,723 | 1,717 | 971 | 746 | 13,225 | 3,887 | 42 42 |
| Statutory adjustments ⁽³⁾ | (828) | (237) | (86) | (151) | | (379) | (3) (3) |
| Total Coal statutory result | 9,895 | 1,480 | 885 | 595 | 13,225 | 3,508 | 39 39 |

Half year ended 31 December 2012 (Republished)

| US\$ million | Underlying | | Underlying | | Net | Exploration | |
|---|--------------|------------|------------|------------|---------------|----------------------|--------------|
| | Revenue | EBITDA | D&A | EBIT | assets | Capex ⁽¹⁾ | gross profit |
| Queensland Coal | 2,125 | 78 | 166 | (88) | 6,807 | 1,355 | |
| Illawarra | 692 | 115 | 72 | 43 | 1,087 | 185 | |
| South Africa Coal | 770 | 98 | 106 | (8) | 1,407 | 50 | |
| New Mexico | 303 | 46 | 23 | 23 | 203 | 16 | |
| New South Wales | | | | | | | |
| Energy Coal ⁽²⁾ | 758 | 132 | 56 | 76 | 1,326 | 229 | |
| Colombia ⁽²⁾ | 455 | 178 | 31 | 147 | 935 | 140 | |
| Other | | (66) | | (66) | 91 | 46 | |
| Total Coal from Group production | 5,103 | 581 | 454 | 127 | 11,856 | 2,021 | |
| Third party products | 293 | 18 | | 18 | | | |
| Total Coal | 5,396 | 599 | 454 | 145 | 11,856 | 2,021 | 25 25 |

| | | | | | | | | |
|--------------------------------------|--------------|------------|------------|-----------|---------------|--------------|-----------|-----------|
| Statutory adjustments ⁽³⁾ | (455) | (107) | (41) | (66) | | (217) | (1) | (1) |
| Total Coal statutory result | 4,941 | 492 | 413 | 79 | 11,856 | 1,804 | 24 | 24 |

- (1) Capex in aggregate comprises US\$2,741 million growth and US\$767 million other at 30 June 2013 (31 December 2012: US\$1,303 million growth and US\$501 million other).
- (2) Newcastle Coal Infrastructure Group and Colombia are equity accounted investments.
- (3) Includes statutory adjustments for Newcastle Coal Infrastructure Group and Colombia. Underlying EBIT includes net finance income of US\$1 million and taxation expense of US\$99 million at 30 June 2013 (31 December 2012: net finance income of US\$1 million and taxation expense of US\$46 million).

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Aluminium, Manganese and Nickel

| Year ended 30 June 2013 (Republished) | Revenue | Underlying EBITDA | D&A | Underlying EBIT | Net operating assets | Capex | Exploration | |
|--|--------------|-------------------|------------|-----------------|----------------------|------------|--------------|-----------|
| | | | | | | | gross profit | no |
| US\$ million | (2) | (3) | (4) | (5) | | | | |
| Alumina | 1,422 | 119 | 239 | (120) | 3,850 | 98 | | |
| Aluminium | 2,620 | 92 | 127 | (35) | 2,157 | 27 | | |
| Intra-divisional adjustment | (638) | | | | | | | |
| | 3,404 | 211 | 366 | (155) | 6,007 | 125 | | |
| Manganese | 2,113 | 580 | 102 | 478 | 1,712 | 322 | | |
| Nickel West | 1,773 | (104) | 210 | (314) | 123 | 267 | | |
| Cerro Matoso | 803 | 235 | 79 | 156 | 955 | 44 | | |
| Other | | (45) | | (45) | 12 | 4 | | |
| Total Aluminium, Manganese and Nickel from Group production | 8,093 | 877 | 757 | 120 | 8,809 | 762 | | |
| Third party products | 1,185 | 38 | | 38 | | | | |
| Total Aluminium, Manganese and Nickel | 9,278 | 915 | 757 | 158 | 8,809 | 762 | 57 | 53 |
| Statutory adjustments | | | | | | | | |
| Total Aluminium, Manganese and Nickel statutory result | 9,278 | 915 | 757 | 158 | 8,809 | 762 | 57 | 53 |

| Half year ended 31 December 2012 (Republished) | Revenue | Underlying EBITDA | D&A | Underlying EBIT | Net operating assets | Capex | Exploration | |
|--|---------|-------------------|-----|-----------------|----------------------|-------|--------------|----|
| | | | | | | | gross profit | no |
| US\$ million | (2) | (3) | (4) | (5) | | | | |
| Alumina | 649 | 14 | 143 | (129) | 3,967 | 47 | | |
| Aluminium | 1,274 | 25 | 64 | (39) | 2,349 | 10 | | |
| Intra-divisional adjustment | (289) | | | | | | | |
| | 1,634 | 39 | 207 | (168) | 6,316 | 57 | | |
| Manganese | 977 | 225 | 48 | 177 | 1,660 | 182 | | |
| Nickel West | 782 | (58) | 147 | (205) | 913 | 172 | | |

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| | | | | | | | | |
|--|--------------|------------|------------|--------------|--------------|------------|-----------|-----------|
| Cerro Matoso | 407 | 125 | 39 | 86 | 984 | 26 | | |
| Other | | (20) | | (20) | 6 | 4 | | |
| Total Aluminium, Manganese and Nickel from Group production | 3,800 | 311 | 441 | (130) | 9,879 | 441 | | |
| Third party products | 697 | 22 | | 22 | | | | |
| Total Aluminium, Manganese and Nickel | 4,497 | 333 | 441 | (108) | 9,879 | 441 | 26 | 23 |
| Statutory adjustments | | | | | | | | |
| Total Aluminium, Manganese and Nickel statutory result | 4,497 | 333 | 441 | (108) | 9,879 | 441 | 26 | 23 |

- (1) Includes inter-segment revenue of US\$20 million at 30 June 2013 (31 December 2012: US\$9 million).
- (2) Capex in aggregate comprises US\$206 million growth and US\$556 million other at 30 June 2013 (31 December 2012: US\$110 million growth and US\$331 million other).
- (3) Capex includes US\$4 million of expenditure in relation to centralising offices at 30 June 2013 (31 December 2012: US\$4 million).
- (4) Includes US\$8 million capitalised exploration at 30 June 2013 (31 December 2012: US\$3 million).
- (5) Includes US\$4 million exploration expenditure previously capitalised, written off as impaired (included in depreciation and amortisation) at 30 June 2013 (31 December 2012: US\$ nil million).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BHP Billiton Limited and BHP Billiton Plc

Date: January 22, 2014

By: /s/ Jane McAloon

Name: Jane McAloon

Title: Group Company Secretary