

Earnings per share are calculated based on earnings attributable to ordinary shareholders, after related tax and non-controlling interests.

The weighted average number of shares for calculating earnings per share:

	2013	2012	
	Half year (in millions)	Half year (in millions)	Full year (in millions)
Weighted average number of shares for calculation of:			
Basic earnings per share	2,548	2,536	2,541
Diluted earnings per share	2,553	2,539	2,544

J: Dividends

Dividends per share (in pence)	2013	2012	
	Half year	Half year	Full year
Dividends relating to reporting period:			
Interim dividend (2013 and 2012)	9.73p	8.40p	8.40p
Final dividend (2012)	–	–	20.79p
Total	9.73p	8.40p	29.19p
Dividends declared and paid in reporting period:			
Current year interim dividend	–	–	8.40p
Final dividend for prior year	20.79p	17.24p	17.24p
Total	20.79p	17.24p	25.64p

Dividend per share

Interim dividends are recorded in the period in which they are paid. Final dividends are recorded in the period in which they are approved by shareholders. The final dividend for the year ended 31 December 2012 of 20.79 pence per ordinary share was paid to eligible shareholders on 23 May 2013.

The 2013 interim dividend of 9.73 pence per ordinary share will be paid on 26 September 2013 in sterling to shareholders on the principal register and the Irish branch register at 6.00pm BST on Friday, 23 August 2013 (Record Date), and in Hong Kong dollars to shareholders on the Hong Kong branch register at 4.30pm Hong Kong time on the Record Date (HK Shareholders). Holders of US American Depositary Receipts (US Shareholders) will be paid their dividends in US dollars on or about 4 October 2013. The interim dividend will be paid on or about 3 October 2013 in Singapore dollars to shareholders with shares standing to the credit of their securities accounts with The Central Depository (Pte.) Limited (CDP) at 5.00pm Singapore time on the Record Date (SG Shareholders). The dividend payable to the HK Shareholders will be translated using the exchange rate quoted by the WM Company at the close of business on 9 August 2013. The exchange rate at which the dividend payable to the SG Shareholders will be translated into SG\$, will be determined by CDP. The dividend will distribute an estimated £249 million of shareholders' funds.

Shareholders on the principal register and Irish branch register will be able to participate in a Dividend Reinvestment Plan.