

Notes on the EEV basis results continued

11 Tax attributable to shareholders' profit

The tax charge comprises:

	2013 £m		2012* £m	
	Half year		Half year	Full year
Tax charge on operating profit based on longer-term investment returns:				
Long-term business:				
Asia operations	250		197	420
US operations	309		240	513
UK insurance operations	97		116	168
	656		553	1,101
Other operations	2		15	38
Total tax charge on operating profit based on longer-term investment returns	658		568	1,139
Tax (credit) charge on items not included in operating profit:				
Tax (credit) charge on short-term fluctuations in investment returns	(221)		49	45
Tax charge (credit) on effect of changes in economic assumptions	150		(90)	4
Total tax (credit) charge on items not included in operating profit	(71)		(41)	49
Tax charge on profit attributable to shareholders (including tax on actual investment returns)	587		527	1,188

* As adjusted from 2012 results previously published for the adoption of IFRS 11 and revised IAS 19 - see note 1.

12 Earnings per share (EPS)

	2013 £m		2012* £m			
	Half year		Half year		Full year	
	Operating	Total	Operating	Total	Operating	Total
Profit before tax	2,479	2,511	2,109	1,891	4,313	4,957
Tax	(658)	(587)	(568)	(527)	(1,139)	(1,188)
Profit after tax	1,821	1,924	1,541	1,364	3,174	3,769
EPS (pence)	71.5p	75.5p	60.8p	53.8p	124.9p	148.3p
Average number of shares (millions)	2,548	2,548	2,536	2,536	2,541	2,541

* As adjusted from 2012 results previously published for the adoption of IFRS 11, revised IAS 19 and the effect of the Japan Life business sale agreement - see note 1.