

Statements of Changes in Equity

Coca-Cola Amatil Limited and its subsidiaries

For the financial year ended 31 December 2007

CCA Group

Equity attributable to members of Coca-Cola Amatil Limited

	Refer Note	Share capital \$M	Shares held by equity compensation plans \$M	Reserves ¹ \$M	Accumulated losses \$M	Total equity \$M
At 1 January 2007		2,001.1	(15.2)	139.2	(654.4)	1,470.7
Transactions recognised directly in equity –						
Foreign exchange differences –						
on translation of foreign operations		–	–	(89.5)	–	(89.5)
transfer to income statements on disposal of operation	6e)	–	–	(46.7)	–	(46.7)
Movement in –						
unvested shares held by equity compensation plans		–	(1.1)	(2.4)	–	(3.5)
share based remuneration plans		–	–	10.2	–	10.2
share based payment		–	–	(3.3)	–	(3.3)
fair value of cash flow hedges		–	–	17.5	–	17.5
Total of transactions recognised directly in equity		–	(1.1)	(114.2)	–	(115.3)
Profit		–	–	–	310.7	310.7
Total changes in equity other than those arising from transactions with equity holders		–	(1.1)	(114.2)	310.7	195.4
Transactions with equity holders –						
Movement in ordinary shares	22	26.7	–	–	–	26.7
Dividends appropriated	26	–	–	–	(252.1)	(252.1)
Total of transactions with equity holders		26.7	–	–	(252.1)	(225.4)
At 31 December 2007		2,027.8	(16.3)	25.0	(595.8)	1,440.7
At 1 January 2006		1,982.1	(11.9)	151.8	(697.2)	1,424.8
Transactions recognised directly in equity –						
Foreign exchange differences on translation of foreign operations–		–	–	(6.5)	–	(6.5)
Movement in –						
unvested shares held by equity compensation plans		–	(3.3)	2.5	–	(0.8)
share based remuneration plans		–	–	4.7	–	4.7
share based payment		–	–	(0.4)	–	(0.4)
fair value of cash flow hedges		–	–	(12.9)	–	(12.9)
Total of transactions recognised directly in equity		–	(3.3)	(12.6)	–	(15.9)
Profit		–	–	–	282.4	282.4
Total changes in equity other than those arising from transactions with equity holders		–	(3.3)	(12.6)	282.4	266.5
Transactions with equity holders –						
Movement in ordinary shares	22	19.0	–	–	–	19.0
Dividends appropriated	26	–	–	–	(239.6)	(239.6)
Total of transactions with equity holders		19.0	–	–	(239.6)	(220.6)
At 31 December 2006		2,001.1	(15.2)	139.2	(654.4)	1,470.7

¹ Refer to Note 24.

Notes appearing on pages 49 to 111 to be read as part of the financial statements

Statements of Changes in Equity continued

Coca-Cola Amatil Limited and its subsidiaries

For the financial year ended 31 December 2007

CCA Entity	Equity attributable to members of Coca-Cola Amatil Limited				
	Refer Note	Share capital \$M	Reserves ¹ \$M	Retained earnings \$M	Total equity \$M
At 1 January 2007		2,001.1	34.1	327.7	2,362.9
Transactions recognised directly in equity –					
Movement in –					
share based remuneration plans		–	8.7	–	8.7
share based payment		–	(3.3)	–	(3.3)
fair value of cash flow hedges		–	25.3	–	25.3
Total of transactions recognised directly in equity		–	30.7	–	30.7
Profit		–	–	259.3	259.3
Total changes in equity other than those arising from transactions with equity holders		–	30.7	259.3	290.0
Transactions with equity holders –					
Movement in ordinary shares	22	26.7	–	–	26.7
Dividends appropriated	26	–	–	(252.1)	(252.1)
Total of transactions with equity holders		26.7	–	(252.1)	(225.4)
At 31 December 2007		2,027.8	64.8	334.9	2,427.5
At 1 January 2006		1,982.1	12.1	347.8	2,342.0
Transactions recognised directly in equity –					
Movement in –					
share based remuneration plans		–	4.4	–	4.4
share based payment		–	(0.4)	–	(0.4)
fair value of cash flow hedges		–	18.0	–	18.0
Total of transactions recognised directly in equity		–	22.0	–	22.0
Profit		–	–	219.5	219.5
Total changes in equity other than those arising from transactions with equity holders		–	22.0	219.5	241.5
Transactions with equity holders –					
Movement in ordinary shares	22	19.0	–	–	19.0
Dividends appropriated	26	–	–	(239.6)	(239.6)
Total of transactions with equity holders		19.0	–	(239.6)	(220.6)
At 31 December 2006		2,001.1	34.1	327.7	2,362.9

1 Refer to Note 24.

Notes appearing on pages 49 to 111 to be read as part of the financial statements