

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**AT 31 DECEMBER, 2010**

ASSETS	2010	2009	2008	Equity and Liabilities	2010	2009	2008
	\$ million	\$ million	\$ million		\$ million	\$ million	\$ million
<b>ASSETS</b>				<b>EQUITY</b>			
<b>Non-current assets</b>				Equity attributable to owners of the Company	62,489	59,352	56,546
Property, plant and equipment	28,781	25,053	19,405	Non-controlling interests	6,000	4,988	4,173
Deposits for acquisition of property, plant and equipr	1,198	1,597	916	<b>Total equity</b>	<b>68,489</b>	<b>64,340</b>	<b>60,719</b>
Lease prepayments	6,946	6,216	6,106				
Deposits for land use rights	121	87	14	<b>LIABILITIES</b>			
Deposits for investment	141	-	-	<b>Non-current liabilities</b>			
Investment properties	1,705	1,548	890	Other payables	204	1,158	475
Intangible assets	19,923	15,309	8,804	Borrowings	35,347	20,676	13,648
Mining assets	2,254	1,342	47	Obligations under finance lease	118	394	391
Interests in jointly controlled entities	935	742	639	Financial guarantee contracts	32	35	77
Interests in associates	1,680	1,679	1,162	Retirement and other supplemental benefit obligati	6,519	6,421	8,323
Goodwill	836	836	897	Provisions	46	48	0
Available-for-sale financial assets	4,661	4,887	1,807	Deferred income government grant	406	157	215
Other loans and receivables	1,502	884	1,336	Deferred income tax liabilities	482	453	162
Deferred income tax assets	2,794	2,273	1,905		<b>43,154</b>	<b>29,342</b>	<b>23,291</b>
Other prepayments	57	40	37				
Trade and other receivables	1,895	614	62	<b>Current liabilities</b>			
	<b>79,429</b>	<b>65,127</b>	<b>46,327</b>	Trade and other payables	181,255	136,756	112,913
<b>Current assets</b>				Amounts due to customers for contract work	13,985	10,194	2,484
Lease prepayments	162	108	121	Current income tax liabilities	612	583	589
Properties held for sale	4,133	1,977	620	Borrowings	26,110	19,409	33,665
Properties under development for sale	27,103	20,343	14,779	Obligations under finance lease	296	258	60
Inventories	26,158	21,349	14,643	Financial guarantee contracts	2	1	2
Trade and other receivables	109,178	80,782	67,420	Retirement and other supplemental benefit obligati	777	856	325
Amounts due from customers for contract work	19,076	16,630	16,169	Held-for-trading financial liabilities	121	86	0
Other loans and receivables	1,709	949	394		<b>229,158</b>	<b>188,143</b>	<b>150,038</b>
Held-for-trading financial assets	124	101	160				
Restricted cash	2,219	2,808	2,115	<b>Total liabilities</b>	<b>266,312</b>	<b>217,485</b>	<b>173,329</b>
Cash and cash equivalents	45,480	51,651	51,400				
	<b>255,372</b>	<b>216,698</b>	<b>187,821</b>	<b>Total equity and liabilities</b>	<b>334,801</b>	<b>281,825</b>	<b>234,048</b>
<b>Total assets</b>	<b>334,801</b>	<b>281,825</b>	<b>234,048</b>	<b>Net current assets</b>	<b>32,214</b>	<b>20,555</b>	<b>37,783</b>
				<b>Total assets less current liabilities</b>	<b>111,643</b>	<b>93,682</b>	<b>84,050</b>

# Guide Financial Reporting Analysis

**Jay Taparia**



## **Guide Financial Reporting Analysis:**

**Financial Statement Analysis** Martin S. Fridson, Fernando Alvarez, 2002-10-01 Praise for Financial Statement Analysis A Practitioner's Guide Third Edition This is an illuminating and insightful tour of financial statements how they can be used to inform how they can be used to mislead and how they can be used to analyze the financial health of a company Professor Jay O Light Harvard Business School Financial Statement Analysis should be required reading for anyone who puts a dime to work in the securities markets or recommends that others do the same Jack L Rivkin Executive Vice President retired Citigroup Investments Fridson and Alvarez provide a valuable practical guide for understanding interpreting and critically assessing financial reports put out by firms Their discussion of profits quality of earnings is particularly insightful given the recent spate of reporting problems encountered by firms I highly recommend their book to anyone interested in getting behind the numbers as a means of predicting future profits and stock prices Paul Brown Chair Department of Accounting Leonard N Stern School of Business NYU Let this book assist in financial awareness and transparency and higher standards of reporting and accountability to all stakeholders Patricia A Small Treasurer Emeritus University of California Partner KCM Investment Advisors This book is a polished gem covering the analysis of financial statements It is thorough skeptical and extremely practical in its review Daniel J Fuss Vice Chairman Loomis Sayles Company LP *Financial Statement Analysis* Fridson, 2003-02

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**Financial Reporting Analysis Module Reference for MicroStrategy Analytics Enterprise** MicroStrategy Product Manuals, MicroStrategy, 2013-10-31 A reference for the MicroStrategy Financial Reporting Analysis Module FRAM part of the MicroStrategy Analytics Modules that come with MicroStrategy Architect This guide provides a description usage scenarios and screen shots for all the packaged reports for FRAM

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*Understanding Financial Statements* Jay Taparia, 2004 Provides the essentials for understanding a company's financial health by explaining how companies formulate their financial documents and how to evaluate financial statements

*Guide to Financial Reporting and Analysis* Eugene E. Comiskey, Charles W. Mulford, 2000-07-20 Navigate A Sea of Financial Complexity Due to the intricacies of contemporary business transactions the numerous standards issued by the Financial Accounting Standards Board FASB and the vast variety of accounting and disclosure practices with their ever changing terminology employed by reporting companies financial statements and related disclosures have become very complex This complexity can impede the work performed and the decisions reached by all users of financial statements especially equity and credit analysts *Guide to Financial Reporting and Analysis* is designed to remedy this situation by offering practical user friendly guidance Through the use of contemporary financial statement examples extant generally accepted accounting principles are explained and their application is demonstrated Here are indispensable resources including Comprehensive point by point summaries and glossaries provided with each chapter Hundreds of examples of contemporary financial disclosures taken from actual highly recognizable companies Thorough information on how reporting and disclosure rules impact reporting practices and the implications these practices have for analysis Goes beyond anecdotes and integrates throughout relevant findings from the financial reporting and analysis research literature and much more to help working professionals gain clarity and begin making better informed decisions today by taking advantage of the rich treatment offered in this timely much needed guide

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*Financial Statement Analysis, University Edition* Martin S. Fridson, 1996-09-24 A compact guide to evaluating financial statements and uncovering the realities behind the numbers This edition has been updated with new information and examples which reflect today's financial actualities

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