

**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 equipm	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	39,409	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	39,076	36,630	36,169	Held-for-trading financial liabilities	121	86	0
Other loans and receivables	1,709	949	394		<b>323,158</b>	<b>188,143</b>	<b>150,038</b>
Held-for-trading financial assets	124	101	160				
Restricted cash	2,319	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>355,372</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>

# Introduction To Financial Reporting And Analysis Financial

**CFA Institute**

A decorative graphic element consisting of a light blue horizontal bar with a rounded right end, and a red circular glow behind it.

## **Introduction To Financial Reporting And Analysis Financial :**

*Introduction to Financial Reporting and Analysis: Liabilities and shareholders' equity* Eugene A. Imhoff, 2009

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**Company Financial Reporting** John Stittle,1997-12-08 This text is a clear non technical and analytical introduction to company reporting for students in business and management at all levels *Financial Statements* Thomas Ittelson,2022-09-12 Simply the clearest and most comprehensive introduction to financial reporting available No accounting background is required Finally a handbook that takes the mystery out of accounting principles Margi Gandolfi VP Marketing Strategic Planning of New York Blood Center This edition replaces all previous editions of this bestselling title based on the revised and expanded edition corrected and back to the basics Financial Statements is a perfect introduction to financial accounting for non financial managers investors business students lawyers lenders entrepreneurs and more Financial Statements deftly shows that all this accounting and financial reporting stuff is not rocket science and that anyone can understand it Ittelson empowers non financial managers by clearly and simply demonstrating how the balance sheet income statement and cash flow statement work together to offer a snapshot of any company s financial health Every term is defined in simple understandable language Every concept is explained with a basic straightforward transaction example And with the book s uniquely visual approach you ll be able to see exactly how each transaction affects the three key financial statements of the enterprise Each statement paints a different and essential picture the three legged stool of company reporting The income statement shows the manufacturing or service offerings and selling actions of the company that result in profit or loss during a period It gives a very important perspective on the company s performance its profitability The cash flow statement details cash into and out of the company for a period You need money to make money Running out of cash is bad Duh The balance sheet records at the end of a period an instant in time what the company owns and what it owes including the owners stake called shareholders equity *CFA Program Curriculum 2020 Level I Volumes 1-6 Box Set* CFA Institute,2019-08-07 All CFA Program exams through November 2021 will reflect the 2020 curriculum Purchase your copy and begin studying for Level I now The CFA Program Curriculum 2020 Level I Box Set provides candidates and other motivated investment professionals with the official curriculum tested on the Level I CFA exam This box set includes all the content Chartered Financial Analyst candidates are expected to know for the Level I exam including concise instruction on the 10 core topics covered in the Candidate Body of Knowledge CBOK Utilizing engaging visuals cases and examples to illustrate key concepts this box set helps candidates apply what they learn in real world investment scenarios The CFA

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**The Analysis and Use of Financial Statements** Gerald I. White, Ashwin Paul C. Sondhi, Dov Fried, 2002-12-30 Accounting Standards US and International have been updated to reflect the latest pronouncements An increased international focus with more coverage of IASB and non US GAAPs and more non US examples

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