

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
ASSETS				EQUITY			
Non-current assets				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	Total equity	68,489	64,340	60,719
Lease prepayments	6,946	6,216	6,106				
Deposits for land use rights	121	87	14	LIABILITIES			
Deposits for investment	141	-	-	Non-current liabilities			
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		43,154	29,342	23,291
Other prepayments	57	40	37				
Trade and other receivables	1,895	614	62	Current liabilities			
	79,429	65,127	46,327	Trade and other payables	181,255	136,756	112,913
Current assets				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		323,158	188,143	150,038
Held-for-trading financial assets	124	101	160				
Restricted cash	2,319	2,808	2,115	Total liabilities	266,312	217,485	173,329
Cash and cash equivalents	45,480	51,651	51,400				
	355,372	216,698	187,821	Total equity and liabilities	334,801	281,825	234,048
Total assets	334,801	281,825	234,048	Net current assets	32,214	20,555	37,783
				Total assets less current liabilities	111,643	93,682	84,050

Financial Report Guide

**Janice Loftus, Ken Leo, Sorin
Daniliuc, Michael Bradbury, Dean
Hanlon, Leah Meng, Hong Nee
Ang, James Hazelton, Belinda Luke**

Financial Report Guide:

The Comprehensive Guide on How to Read a Financial Report, + Website John A. Tracy, Tage C. Tracy, 2014-01-28 A comprehensive guide to reading and understanding financial reports Financial reports provide vital information to investors lenders and managers Yet the financial statements in a financial report seem to be written in a foreign language that only accountants can understand This comprehensive version of How to Read a Financial Report breaks through that language barrier clears away the fog and offers a plain English user s guide to financial reports The book features new information on the move toward separate financial and accounting reporting standards for private companies the emergence of websites offering financial information pending changes in the auditor s report language and what this means to investors and requirements for XBRL tagging in reporting to the SEC among other topics Makes it easy to understand what financial reports really say Updated to include the latest information financial reporting standards and regulatory changes Written by an author team with a combined 50 plus years of experience in financial accounting This comprehensive edition includes an ancillary website containing valuable additional resources With this comprehensive version of How to Read a Financial Report investors will find everything they need to fully understand the profit cash flow and financial condition of any business

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

Financial Reporting Janice Loftus, Ken Leo, Sorin Daniliuc, Michael Bradbury, Dean Hanlon, Leah Meng, Hong Nee Ang, James

Hazelton, Belinda Luke, 2025-11-21 *Financial Reporting 5th Edition* delivers comprehensive coverage of financial reporting and company accounting for second and third year courses across Australia and New Zealand Fully updated to reflect current Australian and international standards it addresses key developments in ethics ESG sustainability and digital reporting with local ANZ standards and case studies integrated throughout to support contextual learning **Financial Reporting, 4th Edition** Janice Loftus, Ken Leo, Sorin Daniliuc, Belinda Luke, Hong Nee Ang, Mike Bradbury, Dean Hanlon, Noel Boys, Karyn Byrnes, 2022-10-24 The most authoritative financial reporting text for second and third year courses Loftus *Financial Reporting* is back in a new fourth edition with updates to the Australian Accounting Standards up to May 2022 making it the most current book on the market New to this edition is an entire chapter on ethics a completely reworked sustainability chapter and an expanded integration of New Zealand standards and examples The new edition encourages students to not only develop a conceptual understanding of the content but to also apply it in a variety of practical contexts Supported by a variety of digital resources like interactive worked problems and questions with immediate feedback *Financial Reporting* is a textbook designed for an engaging interactive learning experience **Audit and Accounting Guide** AICPA, 2018-06-15 With all the recent changes in state and local government audit and accounting including changes to some of the more complex areas such as pensions and post employment benefits other than pensions OPEB accountants and financial managers can't afford to be without the most current guidance This authoritative guide provides complete coverage of audit and accounting considerations critical for both preparers and auditors This edition includes two new schedules Governmental Employer Participation in Single Employer Plans Illustrative Schedule of Pension Amounts and Report and Illustrative Notes to Schedule of Employer Allocations and Schedule of Pension Amounts It also provides insights comparisons and best practices for financial reporting and the financial reporting entity revenue and expense recognition capital asset accounting the elements of net position accounting for fair value municipal securities offerings tax abatements and much more *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 [How to Read a Financial Report](#) John A. Tracy, 1999-03-02 If you're someone who works with financial reports or needs to understand them but have neither the time nor the need for an in-depth knowledge of accounting this book will help you cut through the maze of accounting information to find out what those numbers really mean It steers you quickly and painlessly through the basic accounting concepts and line by line explanations of the basic financial statement Complete with a visual guide that leads you through the intricacies of financial reporting *How to Read a Financial Report* shows you how the three essential parts of every financial report the balance sheet the income statement and the cash flow statement fit together and what it all means to you and your company **Annual Report and Financial Statement** Belfast Naturalists' Field Club, 1894 **How to Use Financial Statements: A Guide to Understanding the Numbers** James Bandler, 1994

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