#### CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

#### FOR THE YEAR ENDED 31 DECEMBER, 2010

ltem	2010	2009	2008
	\$ million	\$ million	\$ million
Revenue	185,685	142,331	93,088
Cost of sales	(173,745)	(133,301)	(85,646)
Gross profit	11,940	9,030	7,442
Expenses			
Selling and marketing expenses	(623)	(495)	(497)
Administrative expenses	(6,400)	(4,901)	(4,163)
Share of profits of jointly controlled entities	55	(2)	(7)
Share of losses of associates	(135)	24	12
Total Expenses	(7,103)	(5,374)	(4,655)
Operating Profit	4,837	3,656	2,787
Other Income	309	318	575
Other gains and losses	(289)	624	(273)
Interest income	629	508	657
Interest expenses	(962)	(1,049)	(887)
Profit before tax	4,524	4,057	2,859
Income tax expense	(970)	(841)	(651)
Profit for the period	3,554	3,216	2,208
Other comprehensive income			
Exchange differences arising on translation of foreign operations	(58)	(4)	9
Fair value (loss) gain on available-for-sale financial assets	(116)	385	(860)
Share of other comprehensive income of associates	3.7	1	0
Income tax relating to fair value change on available-for-sale financial assets	23	(67)	0
Other comprehensive income for the year (net of tax)	(151)	315	(851)
Total comprehensive income for the year	3,403	3,531	1,357
Profit for the period attributable to:			
Owners of the Company	3,286	3,081	1,919
Non-controlling interests	268	135	289
	3,554	3,216	2,208
Total comprehensive income attributable to:			
Owners of the Company	3,130	3,344	1,245
Non-controlling interests	273	187	112
	3,403	3,531	1,357
Earnings per share (Basic)	0.15	0.15	0.09

# **The Analysis And Use Of Financial Statements**

**Gerald I. White** 

## The Analysis And Use Of Financial Statements:

The Analysis and Use of Financial Statements Gerald I. White, Ashwinpaul 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 IASC and non US GAAPs and more non US examples THE ANALYSIS AND USE OF FINANCIAL STATEMENTS, 3RD ED (With CD) White, 2006 Market Desc Accountants Financial analysts Special Features This book contains updated and latest pronouncements of Accounting Standards both US and International About The Book This text is an expert guide to interpreting financial statements and information that helps readers in the competitive edge they need This book shows how to accurately evaluate a firm s financial status and make informed investment decisions It features a comparative analysis of US and international reporting requirements and the latest methods of financial research The Analysis and Use of Financial Statements Gerald I. White, Ashwinpaul C. Sondhi, Dov Fried, 2003 This Senior Graduate Executive MBA level text integrates accounting economic theory and empirical research to provide a framework for financial statement analysis in a user oriented context Co written by academics and practitioners this is the only text that teaches students to first understand how financial statements are generated Principles of analysis are then illustrated through the extensive use of actual corporate financial statements The Analysis and Use of Financial Statements Gerald I. White, Ashwinpaul C. Sondhi, Dov Fried, 1994 Accounting Standards US and International have been updated to reflect the latest pronouncements An increased international focus with more coverage of IASC and non US GAAPs and more non US examples 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 The Analysis and Use of Financial Statements with Financial Accounting Tutor 4.0 Set Gerald I.

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## **Table of Contents The Analysis And Use Of Financial Statements**

- 1. Understanding the eBook The Analysis And Use Of Financial Statements
  - The Rise of Digital Reading The Analysis And Use Of Financial Statements
  - Advantages of eBooks Over Traditional Books
- 2. Identifying The Analysis And Use Of Financial Statements
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an The Analysis And Use Of Financial Statements
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from The Analysis And Use Of Financial Statements
  - Personalized Recommendations
  - $\circ\,$  The Analysis And Use Of Financial Statements User Reviews and Ratings
  - The Analysis And Use Of Financial Statements and Bestseller Lists
- 5. Accessing The Analysis And Use Of Financial Statements Free and Paid eBooks
  - The Analysis And Use Of Financial Statements Public Domain eBooks
  - The Analysis And Use Of Financial Statements eBook Subscription Services
  - The Analysis And Use Of Financial Statements Budget-Friendly Options

- 6. Navigating The Analysis And Use Of Financial Statements eBook Formats
  - o ePub, PDF, MOBI, and More
  - The Analysis And Use Of Financial Statements Compatibility with Devices
  - The Analysis And Use Of Financial Statements Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - o Adjustable Fonts and Text Sizes of The Analysis And Use Of Financial Statements
  - Highlighting and Note-Taking The Analysis And Use Of Financial Statements
  - Interactive Elements The Analysis And Use Of Financial Statements
- 8. Staying Engaged with The Analysis And Use Of Financial Statements
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers The Analysis And Use Of Financial Statements
- 9. Balancing eBooks and Physical Books The Analysis And Use Of Financial Statements
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection The Analysis And Use Of Financial Statements
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine The Analysis And Use Of Financial Statements
  - Setting Reading Goals The Analysis And Use Of Financial Statements
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of The Analysis And Use Of Financial Statements
  - Fact-Checking eBook Content of The Analysis And Use Of Financial Statements
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements

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