

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER, 2010

Item	2010 \$ million	2009 \$ million	2008 \$ 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	-	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

**Thomas R. Robinson, Paul Munter, Julia
Grant**



The Analysis And Use Of Financial Statements:

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 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, Ashwin Paul 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, Ashwin Paul 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. White, 2001-05-01 *The Analysis*

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Analysis of Financial Statements Pamela P.

Peterson, Frank J. Fabozzi, 2012-06-19 Revised and up to date the Second Edition includes valuable information that addresses questions such as What is transparency and why do we care How can financial statements inform investors How can financial statements mislead investors How has the Sarbanes Oxley Act changed companies financial disclosures What should you look for in financial disclosures when judging a company s financial health How do financial statements relate to the value of a company s stock Why is cash flow so important to a company s financial health Throughout Analysis of Financial Statements Second Edition the authors demonstrate the nuts and bolts of financial analysis by applying the techniques to actual companies The authors set the stage for financial analysis in Part One with their discussions of financial statements and the quality of financial statements In Part Two they walk you through how to judge a company s financial health using financial disclosures in financial ratio analysis earnings analysis and cash flow analysis In Part Three the authors take analysis a step further by discussing how investors and creditors can use financial statements to more effectively assess a company s performance and risk Peterson and Fabozzi wrap up this Second Edition with a set of lessons for investors and analysts Lesson 1 Understand what you are looking at Lesson 2 Read the fine print Lesson 3 If it s too good to be true it may be Lesson 4 Follow the money Lesson 5 Understand the risks

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Company Carl McGowan, 2014-10-05 Recent stock market crises are exacerbated by investors who don t understand what

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Financial Statement Analysis Leopold A. Bernstein, John J. Wild, 1998. An exploration of the link between current financial statement analysis theory and practice. Using one entire annual report and two complete financial statements, the book requires students to analyze the statements from the perspectives of investors, creditors, managers, auditors, and analysts. Graphs, charts, and tables are also used to relate topics to business practice using information from annual reports, surveys of business practices, and specialist reports of investors and credit agencies.

Analysis and Uses of Financial Statements Jae K. Shim, 2008. Analysis and Uses of Financial Statements describes in crystal clear, concise, and understandable language the intricacies of financial statements and how investors, creditors, analysts, and other interested parties use them. You can profit from the knowledge, insights, and perceptions of these professionals and learn to understand and use their financial statement analysis tools and techniques. Realistic examples and illustrations of financial statement analysis are constantly used in the book to make sure the subject matter is always crystal clear, and all the analytical techniques discussed are well within the limits of today's information technology.

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