

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			
Property, plant and equipment	28,781	25,053	19,405		62,489	59,352	56,546
Deposits for acquisition of property, plant and equi	1,198	1,597	916	Non-controlling interests	6,000	4,988	4,173
Lease prepayments	6,946	6,216	6,106	Total equity	68,489	64,340	60,719
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	3,680	3,679	3,362	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	3,502	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	Current liabilities			
Trade and other receivables	1,895	614	62	Trade and other payables	181,255	136,756	112,933
	79,429	65,127	46,327	Amounts due to customers for contract work	13,985	10,194	2,484
Current assets				Current income tax liabilities	612	583	589
Lease prepayments	162	108	121	Borrowings	26,110	39,409	33,665
Properties held for sale	4,133	1,877	620	Obligations under finance lease	296	258	60
Properties under development for sale	27,103	20,343	14,779	Financial guarantee contracts	2	1	2
Inventories	26,158	21,349	14,643	Retirement and other supplemental benefit obligati	777	856	325
Trade and other receivables	109,178	80,782	67,420	Held-for-trading financial liabilities	121	86	0
Amounts due from customers for contract work	39,076	36,630	36,169		229,158	188,143	150,038
Other loans and receivables	1,709	949	394	Total liabilities	266,312	217,485	173,329
Held-for-trading financial assets	124	101	160	Total equity and liabilities			
Restricted cash	2,239	2,808	2,115		134,801	281,825	234,048
Cash and cash equivalents	45,490	51,651	51,400	Net current assets	32,214	20,555	37,783
	255,372	216,698	187,821	Total assets less current liabilities	111,643	93,682	84,050
Total assets	334,801	283,825	234,048				

Financial Reporting Financial Statement Analysis

Charles H. Gibson



Financial Reporting Financial Statement Analysis:

The Fundamentals of Financial Statement Analysis as Applied to the Coca-Cola Company Carl McGowan, 2014-10-05

Recent stock market crises are exacerbated by investors who don't understand what has been happening to companies because investors lack an understanding of financial ratio analysis. Stock markets are efficient in that they incorporate and even anticipate information about companies based on financial accounting data provided by companies. However, market efficiency results from extensive analysis performed by financial analysts. Much of this financial analysis is based on the analysis of financial information provided by companies and analyzed using financial ratio analysis. This book provides a step by step demonstration of how to download data from Internet sources, transfer the data to a spreadsheet and conduct a financial ratio analysis of any company. The book outlines the steps needed to perform a financial ratio analysis: the financial statements to be retrieved from EDGAR and the five categories of financial ratios used in the financial analysis of the company. The data retrieved from the financial statements is copied to a worksheet and used to compute and graph the financial ratios. The ratios and graphs are used to determine the performance drivers of this company. **Financial**

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