

## Income Statement

All figures in USD millions unless stated

	Year 1	Year 2	Year 3
Revenue	98,671	104,591	110,867
Cost of Goods Sold	44,402	47,066	49,890
Gross Profit	54,269	57,525	60,977
Distribution Expenses	7,400	7,844	8,315
Marketing and Administration	32,063	33,346	34,680
Research and Development	2,269	2,406	2,550
Depreciation	3,157	3,347	3,548
EBIT (Operating Profit)	9,379	10,583	11,884
Interest	1,178	1,054	930
Income Before Taxes	8,201	9,529	10,954
Total Taxes	2,460	2,859	3,286
<b>Net Income</b>	<b>5,740</b>	<b>6,670</b>	<b>7,668</b>

## Cash Flow Statement

All figures in USD millions unless stated

	Year 1	Year 2	Year 3
<b>CASH FROM OPERATING</b>			
Net Income	5,740	6,670	7,668
Deferred Taxes	329	147	158
Depreciation	3,157	3,347	3,548
Cash From Working Capital Items	(1,498)	(791)	(838)
Subtotal	7,729	9,374	10,536
<b>CASH FROM INVESTING</b>			
Capital Expenditure	(5,199)	(4,740)	(5,024)
Subtotal	(5,199)	(4,740)	(5,024)
<b>CASH FROM FINANCING</b>			
Change in Long-Term Debt	(2,000)	(2,000)	(2,000)
Change in Common Equity	500	500	500
Dividends	(4,018)	(4,669)	(5,368)
Subtotal	(5,518)	(6,169)	(6,868)
<b>CASH BALANCE</b>			
Beginning of the Year	10,159	7,170	5,635
Increase / (Decrease)	(2,989)	(1,535)	(1,356)
<b>End of the Year</b>	<b>7,170</b>	<b>5,635</b>	<b>4,279</b>

## Balance Sheet

All figures in USD millions unless stated

	Year 1	Year 2	Year 3
<b>Cash</b>	<b>7,170</b>	<b>5,635</b>	<b>4,279</b>
Accounts Receivable	16,220	17,193	18,225
Inventories	9,124	9,671	10,251
Total Current Assets	32,514	32,499	32,755
Property Plant & Equipment	23,217	24,610	26,086
<b>TOTAL ASSETS</b>	<b>55,731</b>	<b>57,109</b>	<b>58,841</b>
Accounts Payable	12,165	12,895	13,669
Deferred Taxes	910	1,058	1,216
Total Current Liabilities:	13,075	13,952	14,884
Long-Term Debt	18,000	16,000	14,000
Common Equity	8,127	8,627	9,127
Retained Earnings	16,528	18,529	20,830
Total Shareholders' Equity	24,655	27,156	29,957
<b>LIABILITIES &amp; EQUITY</b>	<b>55,731</b>	<b>57,109</b>	<b>58,841</b>

# Understanding Company Financial Statements

**R. H. Parker**



## **Understanding Company Financial Statements:**

**Understanding Company Financial Statements** R H Parker,2007-10-04 This concise and informative guide to the financial statements of companies has been thoroughly revised and updated for this new edition The language of accounting and finance is presented in a clear and accessible manner No previous knowledge of accountancy is assumed and the emphasis is on analysis and interpretation rather than accounting techniques Referring throughout to the financial statements of actual companies Professor Parker shows not only how to read a balance sheet but also what investors should look out for He explains many important financial and accounting concepts and deals with taxation audit profitability and return on investment liquidity and cash flows sources of funds and capital structure

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