

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at June 30, 2013

|  | Notes  | June 30<br>2013<br>USD' 000<br>(Unaudited) | December 31<br>2012<br>USD' 000<br>(Audited) |
|--|--------|--|--|
| <b>ASSETS</b>  |        |  |  |
| <b>Non-current assets</b>                              |        |  |  |
| Property, plant and equipment                          | 8 & 15 | 387,969                                    | 384,154                                      |
| Lease prepayments                                      |        | 36,474                                     | 36,133                                       |
| Goodwill   |        | 530,953                                    | 531,160                                      |
| Intangible assets                                      | 8      | 415,664                                    | 399,067                                      |
| Interests in associates                                |        | 16,658                                     | 17,724                                       |
| Available-for-sale investments                         |        | 1,251                                      | 1,270  |
| Deferred tax assets                                    |        | 74,683                                     | 73,892                                       |
|  |        | <b>1,463,652</b>                           | 1,443,400                                    |
| <b>Current assets</b>                                  |        |  |  |
| Inventories  |        | 818,237                                    | 688,576                                      |
| Trade and other receivables                            | 9      | 826,197                                    | 688,923                                      |
| Deposits and prepayments                               |        | 76,070                                     | 73,621                                       |
| Bills receivable                                       | 9      | 24,846                                     | 48,644                                       |
| Tax recoverable  |        | 15,272                                     | 8,534  |
| Trade receivables from an associate                    |        | 97   | 46   |
| Derivative financial instruments                       |        | 17,896                                     | 5,706  |
| Held-for-trading investments                           |        | 3,987                                      | 5,980  |
| Bank balances, deposits and cash                       |        | 573,312                                    | 617,648                                      |
|  |        | <b>2,355,914</b>                           | 2,137,678                                    |
| <b>Current liabilities</b>                             |        |  |  |
| Trade and other payables                               | 10     | 861,137                                    | 710,491                                      |
| Bills payable  | 10     | 39,765                                     | 39,222                                       |
| Warranty provision                                     |        | 42,874                                     | 42,395                                       |
| Tax payable  |        | 34,695                                     | 18,698                                       |
| Derivative financial instruments                       |        | 6,332                                      | 11,697                                       |
| Restructuring provision                                |        | 423  | 527  |
| Obligations under finance leases – due within one year |        | 1,041                                      | 1,154  |
| Discounted bills with recourse                         |        | 483,122                                    | 432,633                                      |
| Unsecured borrowings – due within one year             | 11     | 266,828                                    | 298,890                                      |
| Bank overdrafts  |        | 4,609                                      | 7,087  |
|  |        | <b>1,740,826</b>                           | 1,562,794                                    |
| Net current assets                                     |        | <b>615,088</b>                             | 574,884                                      |
| Total assets less current liabilities                  |        | <b>2,078,740</b>                           | 2,018,284                                    |

|   | Notes | <b>June 30<br/>2013<br/>USD'000<br/>(Unaudited)</b> | December 31<br>2012<br>USD'000<br>(Audited) |
|---|-------|---|---|
| <b>CAPITAL AND RESERVES</b>                           |       |   |   |
| Share capital   | 12    | <b>23,493</b>                                       | 23,461                                      |
| Reserves  |       | <b>1,612,787</b>                                    | 1,525,416                                   |
| Equity attributable to Owners of the Company          |       | <b>1,636,280</b>                                    | 1,548,877                                   |
| Non-controlling interests                             |       | <b>7,349</b>  | 7,645                                       |
| Total equity  |       | <b>1,643,629</b>                                    | 1,556,522                                   |
| <b>NON-CURRENT LIABILITIES</b>                        |       |   |   |
| Obligations under finance leases – due after one year |       | <b>3,556</b>  | 4,071                                       |
| Unsecured borrowings – due after one year             | 11    | <b>318,424</b>                                      | 348,692                                     |
| Retirement benefit obligations                        |       | <b>97,507</b>                                       | 93,322                                      |
| Deferred tax liabilities                              |       | <b>15,624</b>                                       | 15,677                                      |
|   |       | <b>435,111</b>                                      | 461,762                                     |
| Total equity and non-current liabilities              |       | <b>2,078,740</b>                                    | 2,018,284                                   |