



INSTRUCCIONES PREVIAS A LA REALIZACIÓN DEL EXAMEN

Lee las instrucciones detenidamente.

El examen está compuesto por **TRES textos**, que tendrás que traducir en **UN SOLO** documento; el **nombre del archivo** deberá seguir los siguiente parámetros: **APELLIDONOMBREexamen.doc**; por ejemplo: **LOPEZMARIAexamen.doc**; asimismo, **tendréis que poner vuestro nombre en el encabezamiento del texto meta**.

Si tenéis versiones de WORD posteriores a Office 2003, guardad el documento en .doc o .rtf.

El NO cumplir con las normas de formato del examen, implicará la NO consideración del mismo.

Una vez terminado el examen, tendrás **que SUBIRLO A LA PLATAFORMA MOODLE DE LA ASIGNATURA** (Directorio exámenes 9/10 junio 2011)

Si tienes cualquier duda con respecto al texto 2, puedes encontrar el original en la siguiente dirección:

http://www.pepsico.com/annual09/financialContent_Notes_7.html

Si tienes cualquier duda con respecto al texto 2, puedes encontrar el original en la siguiente dirección:

<http://www.csl.com.au/docs/162/822/DirectorsReport2005.pdf>

Si tienes cualquier duda con respecto a los texto 3, puedes encontrar el original en la siguiente dirección:

<http://www.annualreport2010.bayer.com/en/bayer-consolidated-financial-statements-2010.pdf>



TEXTO 1

Pension, Retiree Medical and Savings Plans.

Our pension plans cover full-time employees in the U.S. and certain international employees. Benefits are determined based on either years of service or a combination of years of service and earnings. U.S. and Canada retirees are also eligible for medical and life insurance benefits (retiree medical) if they meet age and service requirements. Generally, our share of retiree medical costs is capped at specified dollar amounts, which vary based upon years of service, with retirees contributing the remainder of the costs. Gains and losses resulting from actual experience differing from our assumptions, including the difference between the actual return on plan assets and the expected return on plan assets, and from changes in our assumptions are also determined at each measurement date. If this net accumulated gain or loss exceeds 10% of the greater of the market-related value of plan assets or plan liabilities, a portion of the net gain or loss is included in expense for the following year (...)

TEXTO 2

Directors' Report

The Board of Directors of CSL Limited has pleasure in submitting the statement of financial position of the Company and of the consolidated entity at 30 June 2005, and the related statement of financial performance and statement of cash flows for the year then ended, and reports as follows: [...]

14. Share Options

As at the date of this report, the number of unissued ordinary shares in the Company under options and under performance rights are set out in Note 28 of the Financial Statements.

Holders of options or performance rights do not have any right, by virtue of the options or performance rights, to participate in any share issue by the Company or any other body corporate or in any interest issued by any registered managed investment scheme.

The number of options exercised during the financial year and the exercise price paid to acquire fully paid ordinary shares in the Company is set out in Note 28 of the Financial Statements. Since the end of the financial year, no further options have been exercised.



During, and since the end of, the financial year, no performance rights were exercised. There were no shares issued as a result of the exercise of performance rights during the financial year or since the end thereof.

TEXTO 3

Bayer Group Consolidated Statements of Cash Flows

	Note	2009 (€ millions)	2010 (€ millions)
Income after taxes		1,359	1,310
Income taxes		511	411
Non-operating result		1,136	1,009
Income taxes paid or accrued		(636)	(897)
Depreciation and amortization		2,809	3,556
Change in pension provisions		(366)	(590)
(Gains) losses on retirements of noncurrent assets		(155)	(28)
Gross cash flow		4,658	4,771
*****	*****	*****	*****