
Case 3-1

Jardine Matheson Group (Part 1)

With its broad portfolio of market-leading businesses, the Jardine Matheson Group is an Asian-based conglomerate with extensive experience in the region. Its business interests include Jardine Pacific, Jardine Motors Group, Hongkong Land, Dairy Farm, Mandarin Oriental, Cycle & Carriage, and Jardine Lloyd Thompson. These companies are leaders in the fields of engineering and construction, transport services, motor trading, property, retailing, restaurants, hotels, and insurance broking.

The Group's strategy is to build its operations into market leaders across Asia Pacific, each with the support of Jardine Matheson's extensive knowledge of the region and its long-standing relationships. Through a balance of cash-producing activities and investment in new businesses, the Group aims to produce sustained growth in shareholder value.

Incorporated in Bermuda, Jardine Matheson has its primary share listing in London, with secondary listings in Singapore and Bermuda. Jardine Matheson Limited operates from Hong Kong and provides management services to Group companies, making available senior management and providing financial, legal, human resources, and treasury support services throughout the Group.¹

Jardine Matheson uses International Financial Reporting Standards in preparing its financial statements and has done so for a number of years.

Required

Access Jardine Matheson's most recent annual report on the company's Web site (www.jardine-matheson.com). Review the company's consolidated financial statements to evaluate whether the financial statements presented comply with the presentation requirements in IAS 1, *Presentation of Financial Statements*. Document your evaluation.