Index to Illustrative Annual Report 2007

	Page
Corporate Profile	- not illustrated
Milestones 2007	- not illustrated
Chairman's Statement	- not illustrated
Board of Directors	34
Senior Management	- not illustrated
Financial Highlights	- not illustrated
Operating and Financial Review	- not illustrated
Corporate Governance Report	38
STATUTORY REPORT AND FINANCIAL STATEMENTS	
Directors' Report	53
Statement by Directors	60
Independent Auditor's Report	62
Consolidated Income Statements	
- Alternative 1 : Illustrating classification of expenses by function	64
- Alternative 2 : Illustrating classification of expenses by nature	65
Balance Sheets	67
Consolidated Statement of Changes in Equity	68
Consolidated Cash Flow Statement	70
Notes to the financial statements:	
1 General information	72
2 Significant accounting policies	73
3 Effects on financial statements on adoption of new FRS	116
4 Critical accounting estimates, assumptions and judgements	118
5 Revenue	122
6 Expenses by nature	122
7 Employee compensation	123
8 Other income	124
9 Other losses - net	125
10 Finance expenses	126
11 Income taxes	127
12 Discontinued operations and Disposal Group classified as held	d for sale 130
13 Earnings per share	132
14 Cash and cash equivalents	134
15 Financial assets, at fair value through profit or loss	136
16 Derivative financial instruments	137
17 Financial assets, available-for-sale	138
18 Trade and other receivables – current	139
19 Inventories	140
20 Construction contracts	141

Index to Illustrative Annual Report 2007

	Page
Notes to the financial statements (continued):	
21 Other current assets	142
22 Trade and other receivables – non-current	142
23 Finance lease receivables	143
24 Staff loans	143
25 Investments in associated companies	144
26 Investment in a joint venture	146
27 Investments in subsidiaries	148
28 Investment properties	149
29 Financial assets, held-to-maturity – non-current	150
30 Property, plant and equipment	151
31 Intangible assets	156
32 Trade and other payables – current	160
33 Borrowings	161
34 Convertible bonds	163
35 Redeemable preference shares	164
36 Finance lease liabilities	164
37 Provisions for other liabilities and charges	165
38 Deferred income taxes	167
39 Share capital and treasury shares	172
40 Other reserves	175
41 Retained earnings	178
42 Dividends	178
43 Contingencies	179
44 Commitments	180
45 Financial risk management	181
46 Immediate and ultimate holding corporations	194
47 Related party transactions	194
48 Segment information	196
49 Events occurring after balance sheet	200
50 New or revised accounting standards and interpretations	200
51 Authorisation of financial statements	202
52 Listing of significant companies in the Group	202
Additional Requirements of Singapore Exchange Securities Trading Listing Manual	204
Shareholders' information	208
Additional Illustrative disclosures	210
- Appendix 1: Areas not relevant to PwC Holdings Ltd Group	211
 Appendix 2: Critical accounting estimates, assumptions and judgements not relevant or material to PwC Holdings Ltd Group 	227