

Index to Illustrative Annual Report 2009

Pages

Corporate Profile	- not illustrated -
Milestones 2009	- not illustrated -
Chairman's Statement	- not illustrated -
Board of Directors	53
Senior Management	- not illustrated -
Financial Highlights	- not illustrated -
Operating and Financial Review	- not illustrated -
Corporate Governance Report	57

STATUTORY REPORT AND FINANCIAL STATEMENTS

Directors' Report	93
Statement by Directors	100
Independent Auditor's Report	102
Consolidated Statement of Comprehensive Income	105
Balance Sheet - Group	108
Balance Sheet - Company	109
Consolidated Statement of Changes in Equity	110
Consolidated Statement of Cash Flows	112

Notes to the Financial Statements:

1. General information	115
2. Significant accounting policies	116
2.1. Basis of preparation	117
2.2. Revenue recognition	121
2.3. Group accounting	123
2.4. Property, plant and equipment	128
2.5. Intangible assets	132
2.6. Borrowing costs	134
2.7. Contract to construct specialised equipment ("Construction contracts")	135
2.8. Investment properties	137
2.9. Investments in subsidiaries, joint ventures and associated companies	139
2.10. Impairment of non-financial assets	140
2.11. Financial assets	142
2.12. Financial guarantees	146
2.13. Borrowings	147
2.14. Trade and other payables	149
2.15. Derivative financial instruments and hedging activities	149
2.16. Fair value estimation of financial assets and liabilities	151
2.17. Leases	152
2.18. Research costs	155
2.19. Inventories	155
2.20. Income taxes	156
2.21. Provisions	157
2.22. Employee compensation	158
2.23. Currency translation	161
2.24. Segment reporting	163
2.25. Cash and cash equivalents	163
2.26. Share capital and treasury shares	163
2.27. Dividends to Company's shareholders	164
2.28. Non-current assets (for disposal groups) held-for-sale and discontinued operations	164
2.29. Government grants	164
3. Critical accounting estimates, assumptions and judgements	165
3.1. Critical accounting estimates and assumptions	165
3.2. Critical judgements in applying the entity's accounting policies	167
4. Revenue	169
5. Expenses by nature	170

Index to Illustrative Annual Report 2009

Notes to the Financial Statements (continued):

6. Employee compensation	171
7. Other income	172
8. Other losses – net	173
9. Finance expenses	174
10. Income taxes	175
11. Discontinued operations and Disposal Group classified as held-for-sale	178
12. Earnings per share	180
13. Cash and cash equivalents	182
14. Financial assets, at fair value through profit or loss	184
15. Derivative financial instruments	185
16. Financial assets, available-for-sale	186
17. Trade and other receivables – current	187
18. Inventories	188
19. Construction contracts	189
20. Trade and other receivables – non-current	190
21. Finance lease receivables	191
22. Staff loans	191
23. Investments in associated companies	192
24. Investment in a joint venture	194
25. Investments in subsidiaries	196
26. Investment properties	197
27. Financial assets, held-to-maturity – non-current	198
28. Property, plant and equipment	199
29. Intangible assets	204
30. Trade and other payables – current	209
31. Borrowings	210
32. Convertible bonds	212
33. Redeemable preference shares	213
34. Finance lease liabilities	213
35. Provisions for other liabilities and charges	214
36. Deferred income taxes	216
37. Share capital and treasury shares	221
38. Other reserves	224
39. Retained profits	227
40. Dividends	227
41. Contingencies	228
42. Commitments	229
43. Financial risk management	230
44. Immediate and ultimate holding corporations	250
45. Related party transactions	250
46. Segment information	251
47. Events occurring after balance sheet date	257
48. New or revised accounting standards and interpretations	257
49. Authorisation of financial statements	258
50. Listing of significant companies in the Group	259
Additional Disclosure Requirements	261
- Additional requirements of Singapore Exchange Securities Trading Listing Manual	261
- Shareholders' information at 11 March 2010	265
Additional Illustrative Disclosures	267
- Appendix 1: Areas not relevant to PwC Holdings Ltd Group	268
- Appendix 2: Critical accounting estimates, assumptions and judgements not relevant or material to PwC Holdings Ltd Group	297