

PwC Holdings Ltd and its Subsidiaries

Reference

Consolidated Statement of Changes in Equity^{1,2}

For the financial year ended 31 December 2010

Attributable to equity holders of the Company															
2010	Note	Equity component												Non-controlling interests	Total equity
		Share capital \$'000	Treasury shares \$'000	Share option reserve \$'000	Capital reserve \$'000	Fair value reserve \$'000	Hedging reserve \$'000	Currency translation reserve \$'000	of convertible bonds \$'000	Asset revaluation reserve \$'000	Retained profits \$'000	Total \$'000	\$'000		
Beginning of financial year		32,024	(900)	1,892	–	127	24	2,376	–	2,000	58,852	96,395	1,761	98,156	
Purchase of treasury shares	37	–	(2,072)	–	–	–	–	–	–	–	–	(2,072)	–	(2,072)	FRS 32(33)
Employee share option scheme															
- Value of employee services	38(b)(i)	–	–	690	–	–	–	–	–	–	–	690	–	690	FRS 102(7)
- Treasury shares re-issued	37	–	1,554	(946)	374	–	–	–	–	–	–	982	–	982	FRS 32(33)
- Excess tax	38	–	–	114	–	–	–	–	–	–	–	114	–	114	
Issue of new shares	37	9,884	–	–	–	–	–	–	–	–	–	9,884	–	9,884	FRS 1(106)(d)(iii)
Share issue expenses	37	(413)	–	–	–	–	–	–	–	–	–	(413)	–	(413)	FRS 1(106)(d)(iii),(109)
Convertible bond															
- equity component	38(b)(vi)	–	–	–	–	–	–	–	1,685	–	–	1,685	–	1,685	FRS 32(28)
Dividend relating to 2009 paid	40	–	–	–	–	–	–	–	–	(10,102)	(10,102)	(1,920)	(12,022)		FRS 1(106)(d)(iii)
Disposal of subsidiary	13	–	–	–	–	–	–	–	–	–	–	(300)	(300)		FRS 1(106)(d)(iii)
Acquisition of a subsidiary	47	–	–	–	–	–	–	–	–	–	–	5,600	5,600		FRS 1(106)(d)(iii)
Total comprehensive income for the year		–	–	–	–	445	63	582	–	202	29,428	30,720	3,105	33,825	FRS 1(106)(d)(iii)
End of financial year		41,495	(1,418)	1,636	488	572	87	2,958	1,685	2,202	78,178	127,883	8,246	136,129	

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For the financial year ended 31 December 2010

Attributable to equity holders of the Company												
2009	Note	Share	Treasury	Share	Fair	Currency	Asset	Non-	Total	Non-	Total	
		capital	shares	option	value	Hedging	translation	retained				
Beginning of financial year		32,024	–	1,270	55	8	2,454	1,259	57,492	94,562	1,274	95,836
Purchase of treasury shares	37	–	(900)	–	–	–	–	–	(900)	–	(900)	FRS 32(33)
Employee share option scheme												
- Value of employee services	38(b)(i)	–	–	622	–	–	–	–	–	622	–	622
Dividends relating to 2008 paid	40	–	–	–	–	–	–	–	(15,736)	(15,736)	(550)	(16,286)
Total comprehensive income for the year		–	–	–	72	16	(78)	741	17,096	17,847	1,037	18,884
End of financial year		32,024	(900)	1,892	127	24	2,376	2,000	58,852	96,395	1,761	98,156

Guidance notes

Consolidated statement of changes in equity ("SoCE")

Presentation of each component of equity in the SoCE

- FRS 1(R) requires an entity to show in the SoCE, for each component of equity, a reconciliation between the carrying amount at the beginning and end of the period. Components of equity include, for example, each class of contributed equity, the accumulated balance of each class of other comprehensive income and retained profits.
- The annual Improvements 2010 has amended FRS 1 to state explicitly that an entity can present the components of changes in equity either in statement of equity or in the notes to the financial statements. This presentation illustrates the former. Previously, FRS 1(revised) made it mandatory to present such information in the SoCE and not in the notes. The effective date for the amendment is for annual periods beginning on or after 1 January 2011, with early adoption permitted.

FRS 1(106)(d)

FRS 1(108)