## Index to Group financial statements

## **Primary statements**

- 119 Consolidated income statement 120 Consolidated statement of comprehensive income 121 Consolidated statement of changes in equity 123 Consolidated statement of financial position 125 Consolidated statement of cash flows Notes on the Group financial statements Section A: Background and accounting policies 126 A1: Nature of operations 126 A2: Basis of preparation 126 Critical accounting policies, estimates and A3: judgements 132 A4: Significant accounting policies 142 A5: New accounting pronouncements Section B: Summary of results B1: Segment disclosure - income statement 144 148 B2: Earnings per share 149 B3: Dividends 150 B4: Exchange translation 150 B5: New business B6: Group statement of financial position 153 Section C: Group risk management 162 C: Group risk management Section D: Life assurance businesses 166 D1: Group overview 173 D2· UK insurance operations US insurance operations 189 D3: 206 D4: Asian insurance operations D5: Capital position statement for life 214 assurance businesses Section E: Asset management (including US broker dealer) and other operations 223 Income statement for asset management operations E1: 224 E2 Statement of financial position for asset management operations 225 E3: Regulatory capital positions
- 225 E4: Sensitivity of profit and equity to market and other financial risk
- E5: Other operations 225

Section F: Income statement notes

- 226 F1: Segmental information
- 228 F2: Revenue
- 229 F3: Acquisition costs and other operating expenditure
- Finance costs: Interest on core structural borrowings 230 F4: of shareholder-financed operations
- 230 F5. Tax
- 235 F6: Allocation of investment return between policyholders and shareholders
- 236 F7: Benefits and claims and movements in unallocated surplus of with-profits funds, net of reinsurance

Section G: Financial assets and liabilities

- G1: Financial instruments designation and fair values 237
- 245 G2: Market risk
- 249 G3: Derivatives and hedging
- 252 G4: Derecognition and collateral
- 252 Impairment of financial assets G5

Section H: Other information on statement of financial position items

- 253 H1: Intangible assets attributable to shareholders 256
  - H2: Intangible assets attributable to with-profits funds
  - H3: Reinsurers' share of insurance contract liabilities
  - Tax assets and liabilities H4·
  - Accrued investment income and other debtors H5:
- 259 H6: Property, plant and equipment
- 260 H7: Investment properties 261
  - H8: Investments in associates and joint ventures
- 263 H9: Properties held for sale
- 263 H10: Cash and cash equivalents
- 264 H11: Shareholders' equity: Share capital, share premium and reserves
- 265 H12: Insurance contract liabilities and unallocated surplus of with-profits funds
- 266 H13: Borrowings

257

258

259

- H14: Provisions and contingencies 268
- H15: Other liabilities 272

Section I: Other notes

- 273 I1: Sale of legacy agency book and agency force in Taiwan to China Life Insurance Company of Taiwan
- 274 I2: Staff and pension plans
- 285 I3: Share-based payments
- 288 Key management remuneration I4:
- 289 Fees payable to auditor I5:
- 289 16: Related party transactions
- 289 I7: Subsidiary undertakings
- 290 I8· Commitments
- 290 Discontinued operations IQ.
- 291 I10: Cash flows
- II1: Post balance sheet events 291

## Parent company financial statements

- 292 Balance sheet of the parent company
- 293 Notes on the parent company financial statements

## Statement of directors' responsibilities and independent auditor's report

- 302 Statement of directors' responsibilities in respect of the Annual Report and the financial statements
- 303 Independent auditor's report to the members of Prudential plc
- European Embedded Value (EEV) basis
- supplementary information
- 304 Operating profit based on longer-term investment returns
- 305 Summarised consolidated income statement - EEV basis
- 305 Earnings per share - EEV basis
- 305 Dividends per share
- Movement in shareholders' equity (excluding minority 306 interests) - EEV basis
- 307 Summary statement of financial position - EEV basis
- 308 Notes on the EEV basis supplementary information 341
- Statement of directors' responsibilities in respect of the European Embedded Value (EEV) basis supplementary information
- 342 Independent auditor's report to Prudential plc on the European Embedded Value (EEV) basis supplementary information