

PRUDENTIAL PLC  
Form 6-K  
March 14, 2017

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER

Pursuant to Rule 13a-16 or 15d-16 of  
the Securities Exchange Act of 1934

For the month of March, 2017

PRUDENTIAL PUBLIC LIMITED COMPANY

(Translation of registrant's name into English)

LAURENCE POUNTNEY HILL,  
LONDON, EC4R 0HH, ENGLAND  
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports  
under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information  
contained in this Form is also thereby furnishing the information to the  
Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant  
in connection with Rule 12g3-2(b): 82-

IFRS Disclosure and Additional Unaudited Financial Information  
Prudential plc 2016 results  
International Financial Reporting Standards (IFRS) Basis Results

CONSOLIDATED INCOME STATEMENT

Year ended 31 December	Note	2016 £m	2015 £m
		38,981	36,663

Gross premiums earned		
Outward reinsurance premiums	(2,020)	(1,157)
Earned premiums, net of reinsurance	36,961	35,506
Investment return	32,511	3,304
Other income	2,370	2,495
Total revenue, net of reinsurance	71,842	41,305
Benefits and claims	(60,948)	(30,547)
Outward reinsurers' share of benefit and claims	2,412	1,389
Movement in unallocated surplus of with-profits funds	(830)	(498)
Benefits and claims and movement in unallocated surplus of with-profits funds, net of reinsurance	(59,366)	(29,656)
Acquisition costs and other expenditure	B3 (8,848)	(8,208)
Finance costs:		
interest on core structural borrowings of shareholder-financed operations	(360)	(312)
Remeasurement of carrying value of Korea life business classified as held for sale	(238)	-
Disposal of Japan life business - cumulative exchange loss recycled from other comprehensive income	-	(46)
Total charges, net of reinsurance	(68,812)	(38,222)
Share of profits from joint ventures and associates, net of related tax	182	238
Profit before tax (being tax attributable to shareholders' and	3,212	3,321

policyholders' returns)*			
Less tax charge attributable to policyholders' returns		(937)	(173)
Profit before tax attributable to shareholders	B1.1	2,275	3,148
Total tax charge attributable to policyholders and shareholders	B5	(1,291)	(742)
Adjustment to remove tax charge attributable to policyholders' returns		937	173
Tax charge attributable to shareholders' returns	B5	(354)	(569)
Profit for the year attributable to equity holders of the Company		1,921	2,579

Earnings per share (in pence)	2016	2015
Based on profit attributable to the equity holders of the Company:		
Basic	75.0p	101.0p
Diluted	75.0p	100.9p

Dividends per share (in pence)	2016	2015
Dividends relating to reporting year:	B7	
First interim ordinary dividend	12.93p	12.31p
Second interim ordinary dividend	30.57p	26.47p
Special dividend	-	10.00p
Total	43.50p	48.78p
Dividends paid in reporting year:	B7	
Current year first interim ordinary dividend	12.93p	12.31p
Second interim ordinary dividend/final ordinary dividend for prior year	26.47p	25.74p
Special dividend	10.00p	-
Total	49.40p	38.05p

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\* This measure is the formal profit before tax measure under IFRS but it is not the result attributable to shareholders.

This is principally because the corporate taxes of the Group include those on the income of consolidated with-profits and unit-linked funds that, through adjustments to benefits, are borne by policyholders. These amounts are required to be included in the tax charge of the Company under IAS 12. Consequently, the profit before all taxes measure is not representative of pre-tax profits attributable to shareholders. Profit before all taxes is determined after deducting the cost of policyholder benefits and movements in the liability for unallocated surplus of the PAC with-profits fund after adjusting for taxes borne by policyholders.

International Financial Reporting Standards (IFRS) Basis Results  
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Year ended 31 December	Note	2016 £m	2015 £m
Profit for the year		1,921	2,579
Other comprehensive income:			
Items that may be reclassified subsequently to profit or loss			
Exchange movements on foreign operations and net investment hedges:			
Exchange movements arising during the year		1,148	68
Cumulative exchange loss of sold Japan life business recycled through profit or loss		-	46
Related tax		13	4