

Index

Accounting Policies	105	Deferred and Contingent Acquisition Consideration	152
Accounting Records	67	Deferred Income Tax	147
Adjusted Earnings per Share	44	Deputy Chairman and Senior Independent Director	68
Analysis of Net Debt	145	Derivative Financial Instruments	142
Annual General Meeting	175	Directors	62, 66
Appointment of Directors	69	Directors' and Company Secretary's Interests	92
Approval of Financial Statements	168	Directors' Emoluments and Interests	126
Assets Classified as Held for Sale	136	Directors' Remuneration	81
Attendance at Meetings	70, 77, 80, 83	Directors' Statement pursuant to the Transparency	
Audit Committee Report	74	Regulations	95
Auditors	67	Dividends	45, 66, 134
Balance Sheet and Group Financing	46	Earnings per Ordinary Share	135
Basis of Consolidation	107	Electronic Communications	175
Basis of Preparation	105	Employee Share Options and Awards	127
Board Committees	74, 78, 83	Employment	127
Board Diversity	69	Environmental Provisions	119
Board Meetings	70	Equity	117
Board Membership and Composition	69	Events After the Balance Sheet Date	168
Board of Directors	62	Exceptional Items	109
Board Training and Development	69		
Borrowings	143	Fair Value Estimation	118
Business Combinations	159	Finance Costs and Finance Income	132
Business Conduct Guidelines	72	Financial Calendar	175
Business Ethics	51	Financial Highlights	01
Business Model and Strategy	04	Financial Review	42
		Financial Risk and Capital Management	162
Capital Expenditure Commitments	157	Financial Risk Factors	118
Carbon Disclosure Project	53	Financial Risk Management	47
Cash and Cash Equivalents	141	Financial Risks and Uncertainties	59
Cash Flow	45	Five Year Review	180
Cash Generated from Operations	156	Foreign Currency	132
Chairman	68	Foreign Currency Translation	108
Chairman's Statement	06	Foreign Exchange Risk Management	47
Change in Presentation Currency	181	Free Cash Flow	46
Chief Executive	68		
Chief Executive's Review	10	General Meetings	72
Climate Change	52	Going Concern	73
Commitments Under Operating and Finance Leases	158	Goodwill	111, 118
Commodity Price Risk Management	47	Governance Report	60
Community Support	55	Government Grants	153
Company Balance Sheet	102	Graduate Recruitment Programme	50
Company Cash Flow Statement	104	Greenhouse Gas Emissions	52
Company Listing	66	Group at a Glance	02
Company Secretary	69	Group Balance Sheet	99
Company Statement of Changes in Equity	103	Group Cash Flow Statement	101
Company Statement of Comprehensive Income	102	Group Directory	169
Compliance Risks and Uncertainties	59	Group Income Statement	97
Compliance Statement	73	Group Operating Profit	125
Contingencies	157	Group Statement of Changes in Equity	100
Corporate Governance Statement	68	Group Statement of Comprehensive Income	98
Corporate Information	177		
Credit Risk Management	48		
Critical Accounting Estimates and Judgments	118		



Health & Safety	51	Profit before Net Exceptional Items,	
Hedging	113	Amortisation of Intangible Assets and Tax	44
		Property, Plant and Equipment	136
Income Tax	115	Proportionate Consolidation of Joint Ventures	126
Income Tax Expense	133	Provision for Impairment of Trade Receivables	119
Independence of Non-Executive Directors	60, 70	Provisions	114
Intangible Assets	137	Provisions for Liabilities and Charges	152
Intangible Assets (other than Goodwill)	111		
Interest-Bearing Loans and Borrowings	114	Registrar	176
Interest Rate Risk and Debt/Liquidity Management	48	Related Party Transactions	168
Inventories	140	Relations with Shareholders	72
Investments In Associates	138	Remuneration Committee	83
Investments In Subsidiary Undertakings	139	Remuneration Policy	84
Investor Relations	48	Remuneration Report	81
		Report of the Directors	66
Key Performance Indicators		Report of the Independent Auditors	96
Group	14	Results Highlights	11
DCC Energy	21	Retained Earnings	155
DCC Environmental	37	Return on Capital Employed	45
DCC Food & Beverage	41	Revenue Recognition	108
DCC Healthcare	33	Risk Management and Internal Control	71
DCC SerCom	27		
		Segment Information	120
Leases	112	Segment Reporting	108
		Senior Management	64
Memorandum and Articles of Association	73	Share-Based Payment Transactions	116
Movement in Working Capital	141	Share Capital	154
		Share Capital and Treasury Shares	66
Nomination and Governance Committee Report	78	Share of Associates' Loss after Tax	133
Non-Controlling Interests	156	Shareholder Information	174
Non-Current Assets Held for Sale	111	Share Ownership and Dealing	71
Non-Executive Directors' Remuneration	92	Share Premium	154
Notes to the Financial Statements	105	Share Price and Market Capitalisation	48
		Statement of Compliance	105
Operating Reviews		Statement of Directors' Responsibilities	95
DCC Energy	16	Strategic Risks and Uncertainties	58
DCC Environmental	34	Substantial Shareholdings	67
DCC Food & Beverage	38	Summary of Significant Accounting Policies	105
DCC Healthcare	28	Sustainability Report	49
DCC SerCom	22		
Operational Risks and Uncertainties	58	Takeover Regulations	67
Other Operating Income/Expense	125	Trade and Other Payables	140
Other Reserves	155	Trade and Other Receivables	140
Outlook	09, 13	Transparency Rules	67
Overview of Results	43		
		Useful Lives for Property, Plant and Equipment and Intangible Assets	119
Performance Evaluation	71		
Post Employment Benefits	119	Website	175
Post Employment Benefit Obligations	148		
Presentation Currency	42		
Principal Risks and Uncertainties	58		
Profit Attributable to DCC plc	134		