IAS 33 - Earnings per share (EPS)

Scope

Only (listed) companies with ordinary shares which are publicly traded need to present EPS

Basic EPS

💡 Basic EPS = Earnings / Weighted average no. of o share * 100 = cents

💜New Issue

- increase in no. of shares/ additional funds and capital
- proportionately increased
- not need to make adjustment when comparing

💜Bonus Issue

- increase in no. of shares / no increase in funds and cash