

Restatement of consolidated balance sheet

At 1 January 2004 (unaudited)

	UK GAAP £m	IAS 19 Employee benefits £m	IFRS 1 Property revalu- ations £m	IAS 38 Intangible assets £m	IFRS 3 Business combin- ations and goodwill £m	IFRS 2 Share- based payment £m	Reclassifications					Total adjust- ments £m	IFRS £m
							Software £m	Leases £m	Contract receivables £m	IAS 21 Foreign exchange hedges £m	Deferred taxation and provisions £m		
Assets													
Non-current assets													
Property, plant and equipment	105.7	-	16.0	-	-	-	(1.1)	(1.0)	-	-	-	13.9	119.6
Goodwill	17.3	-	-	-	0.6	-	-	-	-	-	-	0.6	17.9
Other intangible assets	-	-	-	1.4	-	-	1.1	-	-	-	-	2.5	2.5
Investments in associates	27.9	-	-	-	-	-	-	-	-	-	-	-	27.9
Retirement benefit asset	-	1.5	-	-	-	-	-	-	-	-	-	1.5	1.5
Deferred income tax assets	-	0.9	1.5	-	-	-	-	-	-	-	6.3	8.7	8.7
Trade and other receivables	3.5	-	-	-	-	-	-	-	-	-	-	-	3.5
Total non-current assets	154.4	2.4	17.5	1.4	0.6	-	-	(1.0)	-	-	6.3	27.2	181.6
Current assets													
Inventory	102.0	-	-	-	-	-	-	-	(7.6)	-	-	(7.6)	94.4
Trade and other receivables	199.1	(4.5)	-	-	-	-	-	0.5	14.5	0.1	-	10.6	209.7
Cash and cash equivalents	59.9	-	-	-	-	-	-	-	-	-	-	-	59.9
Total current assets	361.0	(4.5)	-	-	-	-	-	0.5	6.9	0.1	-	3.0	364.0
Total assets	515.4	(2.1)	17.5	1.4	0.6	-	-	(0.5)	6.9	0.1	6.3	30.2	545.6
Liabilities													
Current liabilities													
Borrowings	(71.2)	-	-	-	-	-	-	0.2	-	-	-	0.2	(71.0)
Trade and other payables	(161.1)	-	-	-	-	-	-	-	(6.9)	(0.1)	1.2	(5.8)	(166.9)
Income tax liabilities	(20.1)	-	-	-	-	-	-	-	-	-	-	-	(20.1)
Provisions	(25.0)	-	-	-	-	-	-	-	-	-	(1.2)	(1.2)	(26.2)
Total current liabilities	(277.4)	-	-	-	-	-	-	0.2	(6.9)	(0.1)	-	(6.8)	(284.2)
Non-current liabilities													
Borrowings	(125.5)	-	-	-	-	-	-	0.1	-	-	-	0.1	(125.4)
Deferred tax liabilities	-	-	(4.5)	-	-	-	-	-	-	-	(6.3)	(10.8)	(10.8)
Retirement benefit obligations	(65.5)	(86.1)	-	-	-	-	-	-	-	-	-	(86.1)	(151.6)
Provisions	(21.1)	(0.1)	-	-	-	-	-	-	-	-	-	(0.1)	(21.2)
Other payables	(1.0)	-	-	-	-	-	-	-	-	-	-	-	(1.0)
Total non-current liabilities	(213.1)	(86.2)	(4.5)	-	-	-	-	0.1	-	-	(6.3)	(96.9)	(310.0)
Total liabilities	(490.5)	(86.2)	(4.5)	-	-	-	-	0.3	(6.9)	(0.1)	(6.3)	(103.7)	(594.2)
Net assets	24.9	(88.3)	13.0	1.4	0.6	-	-	(0.2)	-	-	-	(73.5)	(48.6)
Equity													
Share capital	1.9	-	-	-	-	-	-	-	-	-	-	-	1.9
Share premium	5.9	-	-	-	-	-	-	-	-	-	-	-	5.9
Retained earnings & other reserves	(3.4)	(88.3)	13.0	1.4	0.6	-	-	(0.2)	-	-	-	(73.5)	(76.9)
	4.4	(88.3)	13.0	1.4	0.6	-	-	(0.2)	-	-	-	(73.5)	(69.1)
Equity minority interests	20.5	-	-	-	-	-	-	-	-	-	-	-	20.5
Total equity	24.9	(88.3)	13.0	1.4	0.6	-	-	(0.2)	-	-	-	(73.5)	(48.6)