

Restatement of consolidated balance sheet

At 31 December 2004 (unaudited)

	UK GAAP £m	IAS 19 Employee benefits £m	IFRS 1 Property revalu- ations £m	IAS 38 Intangible assets £m	IFRS 3 Business combina- tions and goodwill £m	IFRS 2 Share- based payment £m	IAS 8 Prior year errors £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	98.4	-	15.6	-	-	-	-	(1.7)	(1.0)	-	-	-	12.9	111.3
Goodwill	16.6	-	-	-	1.8	-	-	-	-	-	-	-	1.8	18.4
Other intangible assets	-	-	-	1.6	-	-	-	1.7	-	-	-	-	3.3	3.3
Investments in associates	22.1	-	-	-	-	-	-	-	-	-	-	-	-	22.1
Retirement benefit assets	-	2.6	-	-	-	-	-	-	-	-	-	-	2.6	2.6
Deferred income tax assets	1.5	0.9	1.5	-	-	-	-	-	-	-	-	8.3	10.7	12.2
Trade and other receivables	0.4	-	-	-	-	-	-	-	-	-	-	-	-	0.4
Total non-current assets	139.0	3.5	17.1	1.6	1.8	-	-	-	(1.0)	-	-	8.3	31.3	170.3
Current assets														
Inventory	121.0	-	-	-	-	-	-	-	-	(18.3)	-	-	(18.3)	102.7
Trade and other receivables	222.0	(5.1)	-	-	-	-	-	-	0.6	19.8	0.1	-	15.4	237.4
Cash and cash equivalents	45.1	-	-	-	-	-	-	-	-	-	-	-	-	45.1
Total current assets	388.1	(5.1)	-	-	-	-	-	-	0.6	1.5	0.1	-	(2.9)	385.2
Total assets	527.1	(1.6)	17.1	1.6	1.8	-	-	-	(0.4)	1.5	0.1	8.3	28.4	555.5
Liabilities														
Current liabilities														
Borrowings	(46.2)	-	-	-	-	-	-	-	0.2	-	-	-	0.2	(46.0)
Trade and other payables	(207.9)	-	-	-	-	0.4	-	-	-	(1.5)	(0.1)	3.3	2.1	(205.8)
Income tax liabilities	(9.3)	-	-	-	-	-	-	-	-	-	-	-	-	(9.3)
Provisions	(16.5)	-	-	-	-	-	-	-	-	-	-	(3.3)	(3.3)	(19.8)
Total current liabilities	(279.9)	-	-	-	-	0.4	-	-	0.2	(1.5)	(0.1)	-	(1.0)	(280.9)
Non-current liabilities														
Borrowings	(65.4)	-	-	-	-	-	-	-	-	-	-	-	-	(65.4)
Deferred tax liabilities	-	-	(4.5)	-	-	-	-	-	-	-	-	(8.3)	(12.8)	(12.8)
Retirement benefit obligations	(58.6)	(78.8)	-	-	-	-	-	-	-	-	-	-	(78.8)	(137.4)
Provisions	(20.4)	-	-	-	-	-	-	-	-	-	-	-	-	(20.4)
Other payables	(4.9)	-	-	-	-	-	-	-	-	-	-	-	-	(4.9)
Total non-current liabilities	(149.3)	(78.8)	(4.5)	-	-	-	-	-	-	-	-	(8.3)	(91.6)	(240.9)
Total liabilities	(429.2)	(78.8)	(4.5)	-	-	0.4	-	-	0.2	(1.5)	(0.1)	(8.3)	(92.6)	(521.8)
Net assets	97.9	(80.4)	12.6	1.6	1.8	0.4	-	-	(0.2)	-	-	-	(64.2)	33.7
Equity														
Share capital	3.0	-	-	-	-	-	-	-	-	-	-	-	-	3.0
Share premium	49.4	-	-	-	-	-	-	-	-	-	-	-	-	49.4
Retained earnings & other reserves	23.3	(80.4)	12.6	1.6	1.8	0.4	-	-	(0.2)	-	-	-	(64.2)	(40.9)
	75.7	(80.4)	12.6	1.6	1.8	0.4	-	-	(0.2)	-	-	-	(64.2)	11.5
Equity minority interests	22.2	-	-	-	-	-	-	-	-	-	-	-	-	22.2
Total equity	97.9	(80.4)	12.6	1.6	1.8	0.4	-	-	(0.2)	-	-	-	(64.2)	33.7