

Restatement of consolidated income statement

Year ended 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 combin- ations and goodwill £m	IAS 8 Prior year errors £m	IAS 1 Joint ventures and associates £m	IAS 21 Foreign exchange losses £m	IAS 39 Financial instru- ments £m	Total adjust- ments £m	IFRS £m
Revenue	870.4	–	–	–	–	–	–	–	–	–	870.4
Cost of sales	(618.3)	1.7	(0.2)	–	–	–	–	–	–	1.5	(616.8)
Gross profit	252.1	1.7	(0.2)	–	–	–	–	–	–	1.5	253.6
Selling and distribution costs	(123.1)	0.9	–	–	–	–	–	–	–	0.9	(122.2)
Administrative expenses	(99.9)	2.8	–	0.2	1.2	5.0	–	–	–	9.2	(90.7)
Sales of assets and businesses	5.2	–	–	–	6.0	–	–	–	–	6.0	11.2
Operating profit	34.3	5.4	(0.2)	0.2	7.2	5.0	–	–	–	17.6	51.9
Net financing charge	(11.6)	–	–	–	–	–	0.1	(3.0)	–	(2.9)	(14.5)
Share of profits of associates	5.4	–	–	–	–	–	(1.8)	–	–	(1.8)	3.6
Profit before tax	28.1	5.4	(0.2)	0.2	7.2	5.0	(1.7)	(3.0)	–	12.9	41.0
Taxation	(6.5)	–	–	–	–	–	1.7	0.4	–	2.1	(4.4)
Profit for the year	21.6	5.4	(0.2)	0.2	7.2	5.0	–	(2.6)	–	15.0	36.6
Attributable to:											
Equity shareholders	14.8	5.4	(0.2)	0.2	7.2	5.0	–	(2.6)	–	15.0	29.8
Minority interests	6.8	–	–	–	–	–	–	–	–	–	6.8
	21.6	5.4	(0.2)	0.2	7.2	5.0	–	(2.6)	–	15.0	36.6