

Group Income Statement

For the year ended 31 March 2006

	Note	2006 £m	2005 £m
Revenue	2	828.5	773.9
Cost of sales		(402.1)	(361.8)
Gross profit		426.4	412.1
Distribution and marketing expenses		(348.9)	(303.3)
Administrative expenses		(9.0)	(8.0)
Operating profit		68.5	100.8
Provision for RoHS	4	4.0	–
Reorganisation costs	5	3.7	–
Headline operating profit	1	76.2	100.8
Financial income		6.9	3.6
Financial expenses		(10.3)	(4.5)
Profit before tax	1, 2, 3	65.1	99.9
Headline profit before tax	1	72.8	99.9
Income tax expense	9	(21.5)	(32.3)
Profit for the year attributable to equity shareholders		43.6	67.6
Earnings per share			
Basic	11	10.0p	15.5p
Diluted	11	10.0p	15.5p
Dividends			
Amounts recognised in the period:			
Final dividend for the year ended 31 March 2005	10	12.6p	12.6p
Interim dividend for the year ended 31 March 2006	10	5.8p	5.8p
		18.4p	18.4p

A final dividend of 12.6p per share relating to the period has been proposed since the period end.

Group Statement of Recognised Income and Expense

For the year ended 31 March 2006

	Note	2006 £m	2005 £m
Foreign exchange translation differences		11.6	1.5
Actuarial gain on defined benefit pension schemes	8	4.2	0.5
Loss on net investment hedges		(1.0)	–
Tax on items taken directly to equity		(1.3)	(0.2)
Net income recognised directly in equity		13.5	1.8
Profit for the year		43.6	67.6
Total recognised income and expense for the period attributable to equity shareholders before opening balance sheet adjustment	26	57.1	69.4
Opening balance sheet adjustment: adoption of IAS 32 and IAS 39	28	0.9	–
Total recognised income and expense for the period attributable to equity shareholders		58.0	69.4

The notes on pages 31 to 49 form part of these Group Accounts.