

Group Statement of Recognised Income and Expense

	Note	6 months to 30.9.2006 (unaudited) £m	6 months to 30.9.2005 (unaudited) £m	Year to 31.3.2006 (audited) £m
Foreign exchange translation differences	6	(6.5)	8.3	11.6
Actuarial gain on defined benefit pension schemes	6	–	–	4.2
Gain (loss) on cash flow hedges	6	2.2	0.3	(1.0)
Tax on items taken directly to equity	6	–	–	(1.3)
Net income recognised directly in equity		(4.3)	8.6	13.5
Profit for the period		23.5	22.5	43.6
Total recognised income and expense for the period attributable to equity shareholders before opening balance sheet adjustment		19.2	31.1	57.1
Opening balance sheet adjustment: adoption of IAS32 and IAS39		–	0.9	0.9
Total recognised income and expense for the period attributable to equity shareholders		19.2	32.0	58.0