

Consolidated profit and loss account

For the year ended 31 March 2002

	NOTE	2002 TOTAL £M	2001 CONTINUING OPERATIONS £M	DISCONTINUED OPERATIONS £M	TOTAL (AS RESTATED) £M
Turnover	2	759.6	823.9	31.2	855.1
Cost of sales		(372.4)	(419.5)	(24.7)	(444.2)
Gross profit		387.2	404.4	6.5	410.9
Distribution and marketing expenses		(265.9)	(260.3)	(6.5)	(266.8)
Administration expenses					
– before amortisation of goodwill		(12.6)	(13.2)	–	(13.2)
– amortisation of goodwill		(12.0)	(11.6)	–	(11.6)
		(24.6)	(24.8)	–	(24.8)
Operating profit	2				
– before amortisation of goodwill		108.7	130.9	–	130.9
– amortisation of goodwill		(12.0)	(11.6)	–	(11.6)
		96.7	119.3	–	119.3
Exceptional loss on closure	5	–	–	(6.9)	(6.9)
Net interest payable	3	(3.2)	(6.8)	–	(6.8)
Profit on ordinary activities before taxation	4	93.5	112.5	(6.9)	105.6
Profit before taxation, amortisation of goodwill and exceptional loss		105.5			124.1
Taxation on profit on ordinary activities	8	(30.6)			(34.6)
Profit on ordinary activities after taxation	9	62.9			71.0
Dividend	10	(69.2)			(59.8)
Retained (loss) profit for the financial year		(6.3)			11.2
Earnings per share					
Basic	11				
– Before amortisation of goodwill and exceptional loss		17.3p			20.2p
– After amortisation of goodwill and exceptional loss		14.5p			16.4p
Diluted	11				
– Before amortisation of goodwill and exceptional loss		17.2p			20.1p
– After amortisation of goodwill and exceptional loss		14.5p			16.3p

Consolidated statement of total recognised gains and losses

For the year ended 31 March 2002

	2002 £M	2001 (AS RESTATED) £M
Profit for the financial year	62.9	71.0
Translation differences	0.5	24.4
Total recognised gains and losses relating to the year	63.4	95.4
Prior year adjustment: implementation of FRS19	34 (1.6)	
Total gains and losses recognised since last annual report	61.8	

All profits and losses shown are stated at historical cost, and for the current year relate to continuing operations. The statement of movements on Group reserves is at note 32.

The notes on pages 39 to 52 form part of these accounts.