Group profit and loss account

for the year ended 31 March 2002						
		2002 Before Exceptional Items	2002 Exceptional Items (Note 5)	2002 Total	2001 (Restated) (Note 1)	
	Notes	£m	£m	£m	£m	
Turnover - continuing operations		6,457.3	_	6,457.3	6,040.6	
Cost of sales		(3,868.9)	-	(3,868.9)	(3,638.0)	
Gross profit		2,588.4	_	2,588.4	2,402.6	
Net operating expenses before goodwill charge		(2,028.3)	(36.4)	(2,064.7)	(1,925.0)	
Goodwill charge		(99.4)		(126.9)	(92.3)	
dodum charge		(33.1)	(=7.5)	(12015)		
Net operating expenses	4	(2,127.7)	(63.9)	(2,191.6)	(2,017.3)	
Operating profit - continuing operations		460.7	(63.9)	396.8	385.3	
Share of operating profit of BL Universal PLC (joint venture)		24.8	-	24.8	29.6	
Share of operating profit of associated undertakings		33.7	_	33.7	11.6	
(Loss)/profit on sale of fixed asset investments		-	(2.1)	(2.1)	4.6	
Trading profit		519.2	(66.0)	453.2	431.1	
Loss on sale of businesses		319.2	(6.6)		(50.3)	
Loss oil sale of pusifiesses			(0.0)	(0.0)	(30.3)	
Profit on ordinary activities before interest		519.2	(72.6)	446.6	380.8	
Net interest	6	(66.5)	-	(66.5)	(71.0)	
Profit on ordinary activities before taxation	7	452.7	(72.6)	380.1	309.8	
Tax on profit on ordinary activities	8	73217	(7210)	(122.1)	(106.1)	
				(/	(,	
Profit on ordinary activities after taxation	9			258.0	203.7	
Equity minority interests				(1.4)		
Profit for the year				256.6	203.7	
Dividends	10			(216.4)	(209.9)	
Retained profit/(loss) for the year				40.2	(6.2)	
Faurium na nan ahana	1.1					
Earnings per share - Basic	11			25.7p	20.3p	
– Basic – Diluted				25.7p 25.5p	20.3p	
Diluted				23.3p	20.5β	
Earnings per share before amortisation						
of goodwill and exceptional items	11					
- Basic				41.7p	37.2p	
– Diluted				41.4p	37.2p	