

## Notes to the consolidated financial statements

### 43 Reconciliation to adjusted information

As explained in Note 1, adjusted information is presented as it provides both management and investors with valuable additional information on the performance of the business. The following items are excluded from adjusted information:

- discontinued operations;
- exceptional items including profits/losses on disposals of businesses and impairments; and
- amortisation of acquired intangibles.

The following table shows the reconciliation of the statutory information presented in the income statement to the adjusted information:

	Year to 31 March 2009			Year to 31 March 2008		
	Reported £m	Exceptional/ amortisation £m	Adjusted £m	Reported £m	Exceptional/ amortisation £m	Adjusted £m
<b>Continuing operations</b>						
Sales	3 553	–	3 553	2 867	–	2 867
Operating profit	164	134	298	224	71	295
Net finance expense	(51)	–	(51)	(42)	–	(42)
Profit before tax	113	134	247	182	71	253
Income tax expense	(19)	(49)	(68)	(76)	(8)	(84)
Minority interests	(5)	–	(5)	7	(10)	(3)
Profit attributable to equity holders of the Company	89	85	174	113	53	166
Basic EPS (p)	19.5	18.7	38.2	23.8	11.2	35.0
Diluted EPS (p)	19.4	18.6	38.0	23.6	11.0	34.6
Tax rate	16.8%		27.3%	41.8%		33.2%
<b>Discontinued operations</b>						
Sales	852	–	852	951	–	951
Operating (loss)/profit	(21)	22	1	96	(60)	36
Net finance (expense)/income	(2)	–	(2)	1	–	1
(Loss)/profit before tax	(23)	22	(1)	97	(60)	37
Income tax expense	(1)	–	(1)	(16)	8	(8)
Minority interests	–	–	–	–	–	–
(Loss)/profit attributable to equity holders of the Company	(24)	22	(2)	81	(52)	29
Basic EPS (p)	(5.3)	4.9	(0.4)	17.1	(11.0)	6.1
Diluted EPS (p)	(5.3)	4.8	(0.5)	16.8	(10.8)	6.0
Tax rate	(3.8)%		(75.0)%	16.5%		21.6%
<b>Total operations</b>						
Sales	4 405	–	4 405	3 818	–	3 818
Operating profit	143	156	299	320	11	331
Net finance expense	(53)	–	(53)	(41)	–	(41)
Profit before tax	90	156	246	279	11	290
Income tax expense	(20)	(49)	(69)	(92)	–	(92)
Minority interests	(5)	–	(5)	7	(10)	(3)
Profit attributable to equity holders of the Company	65	107	172	194	1	195
Basic EPS (p)	14.2	23.6	37.8	40.9	0.2	41.1
Diluted EPS (p)	14.1	23.4	37.5	40.4	0.2	40.6
Tax rate	22.2%		27.8%	33.0%		31.7%