

# Statement of Recognised Income and Expense

for the year ended 30 November 2006

Group	Notes	2006 £m	2005 £m
Foreign exchange translation differences		(1.1)	1.3
Fair value movement in cash flow hedges		(0.3)	—
Deferred tax on share based payment		—	0.2
Actuarial gain/(loss) on defined benefit pension scheme	4	7.3	(1.0)
Deferred tax on defined benefit pension scheme	4	(2.2)	0.3
<b>Net income recognised directly in equity</b>		<b>3.7</b>	<b>0.8</b>
Profit/(loss) for the year		7.1	(6.9)
<b>Total recognised income and (expense) for the year</b>		<b>10.8</b>	<b>(6.1)</b>
<b>Attributable to:</b>			
Equity holders of the parent	26	10.7	(6.7)
Minority interest	27	0.1	0.6
		<b>10.8</b>	<b>(6.1)</b>
<b>Effect of changes in accounting policy:</b>			
Effect of adoption of IAS 39 on 1 December 2005 (with 2005 not restated) on :			
Total recognised income and (expense) for the year		10.8	(6.1)
Adjustment to retained earnings	26	0.3	—
		<b>11.1</b>	<b>(6.1)</b>
<b>Company</b>			
	Notes	2006 £m	2005 £m
Deferred tax on share based payment		—	0.2
Actuarial gain/(loss) on defined benefit pension scheme	4	7.3	(1.0)
Deferred tax on defined benefit pension scheme	4	(2.2)	0.3
<b>Net expense recognised directly in equity</b>		<b>5.1</b>	<b>(0.5)</b>
Profit/(loss) for the year		—	(32.6)
<b>Total recognised income and (expense) for the year</b>		<b>5.1</b>	<b>(33.1)</b>
<b>Attributable to:</b>			
Equity holders of the parent	26	5.1	(33.1)