

# Consolidated Statement of Recognised Income and Expense

for the six months ended 30th September 2006

	Six months ended		Year ended
	30.9.06	30.9.05	31.3.06
	£ million	£ million	£ million
Currency translation differences on foreign currency net investments and related loans	(51.7)	19.6	42.3
Fair value gain on available-for-sale investments transferred to profit on sale	–	(0.8)	(0.8)
Cash flow hedges	5.4	3.6	(6.2)
Fair value gains / (losses) on net investment hedges	15.8	(5.4)	(12.5)
Actuarial gain on post-employment benefits assets and liabilities	–	–	19.6
Tax on above items taken directly to or transferred from equity	0.2	(4.3)	(7.8)
<b>Net (expense) / income recognised directly in equity</b>	<b>(30.3)</b>	12.7	34.6
Profit for the period	81.6	75.3	151.3
<b>Total recognised income and expense relating to the period</b>	<b>51.3</b>	88.0	185.9
IFRS transition adjustment for financial instruments	–	2.7	2.7
	<b>51.3</b>	90.7	188.6
<b>Total recognised income and expense attributable to:</b>			
<b>Equity holders of the parent company</b>	<b>51.7</b>	88.4	186.7
Minority interest	(0.4)	(0.4)	(0.8)
	<b>51.3</b>	88.0	185.9
<b>IFRS transition adjustment for financial instruments attributable to:</b>			
<b>Equity holders of the parent company</b>	–	2.7	2.7