

# Consolidated Income Statement

For the year ended 31 March 2009

|   | Notes | 2009                        |                               |                | 2008                        |                               |          |
|---|-------|-----------------------------|-------------------------------|----------------|-----------------------------|-------------------------------|----------|
|   |       | Before exceptional items £m | Exceptional items (Note 5) £m | Total £m       | Before exceptional items £m | Exceptional items (Note 5) £m | Total £m |
| <b>Continuing operations</b>  |       |                             |                               |                |                             |                               |          |
| <b>Revenue</b>  | 2, 3  | <b>345.8</b>                | –                             | <b>345.8</b>   | 321.9                       | –                             | 321.9    |
| Cost of sales   |       | <b>(315.0)</b>              | –                             | <b>(315.0)</b> | (282.8)                     | (4.7)                         | (287.5)  |
| <b>Gross profit</b>   |       | <b>30.8</b>                 | –                             | <b>30.8</b>    | 39.1                        | (4.7)                         | 34.4     |
| Administration expenses   |       | <b>(23.1)</b>               | <b>(11.4)</b>                 | <b>(34.5)</b>  | (29.9)                      | 0.6                           | (29.3)   |
| <b>Operating profit / (loss)</b>  | 4     | <b>7.7</b>                  | <b>(11.4)</b>                 | <b>(3.7)</b>   | 9.2                         | (4.1)                         | 5.1      |
| Finance income  |       | <b>2.4</b>                  | –                             | <b>2.4</b>     | 4.3                         | 1.1                           | 5.4      |
| Finance expense   |       | <b>(5.0)</b>                | –                             | <b>(5.0)</b>   | (6.0)                       | –                             | (6.0)    |
| <b>Net finance costs</b>  | 6     | <b>(2.6)</b>                | –                             | <b>(2.6)</b>   | (1.7)                       | 1.1                           | (0.6)    |
| <b>Profit / (loss) before taxation</b>                                  |       | <b>5.1</b>                  | <b>(11.4)</b>                 | <b>(6.3)</b>   | 7.5                         | (3.0)                         | 4.5      |
| Taxation  | 8     | <b>(3.3)</b>                | –                             | <b>(3.3)</b>   | (0.2)                       | 5.4                           | 5.2      |
| <b>Profit / (loss) for the year from continuing operations</b>          |       | <b>1.8</b>                  | <b>(11.4)</b>                 | <b>(9.6)</b>   | 7.3                         | 2.4                           | 9.7      |
| Post-tax (loss) / profit from discontinued operations                   | 9     | –                           | –                             | –              | (0.4)                       | 1.8                           | 1.4      |
| <b>(Loss) / profit for the year attributable to equity shareholders</b> |       | <b>1.8</b>                  | <b>(11.4)</b>                 | <b>(9.6)</b>   | 6.9                         | 4.2                           | 11.1     |
| <b>Basic and diluted (loss) / earnings per share</b>                    |       |                             |                               |                |                             |                               |          |
| – Continuing operations   |       |                             |                               | <b>(4.5)p</b>  |                             |                               | 4.7p     |
| – Discontinued operations   |       |                             |                               | –              |                             |                               | 0.7p     |
| <b>Total</b>  | 10    |                             |                               | <b>(4.5)p</b>  |                             |                               | 5.4p     |

# Consolidated Statement of Recognised Income and Expense

For the year ended 31 March 2009

|   | Notes | 2009 £m       | 2008 £m |
|---|-------|---------------|---------|
| Net actuarial (losses) / gains on defined benefit pension schemes                           | 14.2  | <b>(35.8)</b> | 1.5     |
| Tax in respect of items taken directly to equity  |       | <b>10.0</b>   | –       |
| <b>Net income and expense recognised directly in equity</b>                                 |       | <b>(25.8)</b> | 1.5     |
| (Loss) / profit for the year  |       |               |         |
| – From continuing operations  |       | <b>(9.6)</b>  | 9.7     |
| – From discontinued operations  |       | –             | 1.4     |
| <b>Total recognised income and expense for the year attributable to equity shareholders</b> |       | <b>(35.4)</b> | 12.6    |