

# GROUP STATEMENT OF RECOGNISED INCOME AND EXPENSE

for the half year ended 30th June 2005

	Six months to 30th June 2005 £000	Six months to 30th June 2004 £000	Year ended 31st December 2004 £000
Actuarial loss on post retirement benefits	(8,403)	(1,671)	2,929
Foreign exchange translation differences	2,652	(1,991)	(1,018)
Losses on cash flow hedges	(23)	-	-
<b>Income and expense recognised directly in equity</b>	<b>(5,774)</b>	<b>(3,662)</b>	<b>1,911</b>
<b>Profit for the period</b>	<b>17,494</b>	<b>14,922</b>	<b>32,442</b>
<b>Total recognised income and expense for the period</b>	<b>11,720</b>	<b>11,260</b>	<b>34,353</b>
Attributable to			
Equity holders of the parent	11,618	11,086	34,225
Minority interest	102	174	128
<b>Total recognised income and expense for the period</b>	<b>11,720</b>	<b>11,260</b>	<b>34,353</b>

# GROUP STATEMENT OF CHANGES IN EQUITY

for the half year ended 30th June 2005

	notes	Six months to 30th June 2005 £000	Six months to 30th June 2004 £000	Year ended 31st December 2004 £000
Shareholders' funds at beginning of period as previously reported under UK GAAP		178,041	160,650	160,650
IFRS adjustments	8	(14,070)	(18,464)	(18,464)
Equity attributable to equity holders of parent at beginning of period		163,971	142,186	142,186
Implementation of IAS 32 and IAS 39	1	(58)	-	-
As adjusted at beginning of period		163,913	142,186	142,186
Total recognised income and expense for the period		11,618	11,086	34,225
Dividends paid		(11,459)	(10,552)	(15,289)
Net proceeds of issue of shares		4,518	627	2,138
Equity settled share plans		262	119	711
<b>Equity attributable to equity holders of parent at end of period</b>		<b>168,852</b>	<b>143,466</b>	<b>163,971</b>