

	Year ended 2nd October, 2005 £m
<b>Effect of differences between UK GAAP and IFRS on profit for the year</b>	
Profit for the year in accordance with UK GAAP	51.3
Add dividends	44.9
	96.2
<b>IFRS Adjustments</b>	
Employee benefits IAS 19	(13.0)
Share-based payments IFRS 2	(10.8)
Deferred marketing costs IAS 38	(0.7)
Operating leases IAS 17	(0.3)
Associates and joint ventures reclassification IAS 27	(0.4)
Software costs IAS 38	1.4
Operating profit before amortisation and impairment of intangible assets and exceptional items	(23.8)
Goodwill amortisation reversal IFRS 3	50.5
Amortisation of intangibles acquired IAS 38	(8.3)
IFRS adjustments to operating profit	18.4
Goodwill amortisation reversal from associates and joint ventures IFRS 3	4.4
Goodwill previously written off to reserves IFRS 3	5.3
Goodwill amortisation reversal on associate sold during the year IFRS 3	(1.1)
Reclassification of share of tax and interest from associates and joint ventures IAS 1	(3.5)
IFRS adjustments to profit before interest and tax	23.5
Employee benefits IAS 19	9.9
Reclassification of share of interest from associates and joint ventures IAS 1	1.2
IFRS adjustments to interest	11.1
Tax effect on	
Reclassification of share of tax from associates and joint ventures IAS 1	2.3
Employee benefits IAS 19	1.9
Sundry items	(0.1)
Deferred marketing costs IAS 38	0.2
Share-based payments IFRS 2	(0.4)
Goodwill and other intangibles IFRS 3	6.1
Deferred tax IAS 12	1.0
IFRS adjustments to taxation	11.0
Effect on minority interests	(2.2)
IFRS adjustments to minorities	(2.2)
Dividends IAS 10	2.5
IFRS adjustments to dividends	2.5
Profit for the year in accordance with IFRS	142.1

**SUMMARY OF EFFECTS ON PROFIT FOR THE YEAR AND SHAREHOLDERS' FUNDS  
OF DIFFERENCES BETWEEN UK GAAP AND IFRS**

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Continued

	Year ended 2nd October, 2005 £m	Transition 3rd October, 2004 £m
<b>Effects of difference between UK GAAP and IFRS on shareholders' funds</b>		
Shareholders' funds for the year in accordance with UK GAAP	462.4	402.1
Employee benefits IAS 19	(249.5)	(259.1)
Share-based payments IFRS 2	(1.7)	(43.6)
Dividends IAS 10	32.6	30.0
Goodwill amortisation reversal IFRS 3	57.2	-
Amortisation of intangibles acquired IAS 38	(5.1)	1.7
Software costs IAS 38	-	(0.9)
Deferred marketing costs IAS 38	(2.2)	(1.0)
Operating leases IAS 17	(1.3)	(1.4)
Associates and joint ventures reclassification IAS 27	(1.5)	(0.1)
IFRS adjustments before tax	(171.5)	(274.4)
Deferred tax on employees benefit IAS 19	71.1	76.3
Deferred tax on goodwill and intangible timing differences IAS 12	(10.4)	(16.7)
Deferred tax on share based payments IFRS 2	0.9	0.6
Corporation tax on deferred marketing costs IAS 38	0.6	0.2
Corporation tax on employee benefits IAS 19	0.4	0.2
Deferred tax other IAS 12	-	(3.2)
IFRS adjustments after tax	(108.9)	(217.0)
Shareholders' funds for the year in accordance with IFRS	353.5	185.1

IAS 32 Disclosure and Presentation and IAS 39 Financial Instruments Recognition and Measurement have been adopted as of 3rd October, 2005. Had these standards been adopted in the year to 2nd October, 2005, the effect would have been to value the Group's derivative financial instruments and investments on a mark to market basis.