

## Overview of structure of financial information

On 10 October 2006, the separation of Experian Group Limited (Experian) and Home Retail Group was completed by way of demerger. As part of the demerger, Experian Group Limited became the ultimate holding company of GUS plc and related subsidiaries and shares in GUS plc ceased to be listed on the London Stock Exchange on 6 October 2006. Experian Group Limited was incorporated and registered on 30 June 2006 under the Jersey Companies Law as a public company limited by shares. Trading in shares in Experian on the London Stock Exchange's market for listed securities commenced on 11 October 2006.

As a result of the demerger, there are two sets of financial information presented in this interim report. The commentary on pages 3 to 11 relates to Part One. This commentary is supported by an analysis of Experian sales and EBIT by principal activity on page 12 and by a reconciliation of Experian sales and EBIT by geography on page 13. The definition of non-GAAP measures used throughout this commentary is set out on pages 12 to 13.

### **Part One: Unaudited financial information for Experian**

In order to demonstrate the historical results of Experian, unaudited financial information for Experian is set out in Part One. This has been prepared on a basis consistent with the Experian information included in its prospectus dated 14 September 2006. As previously indicated, this information is presented in US dollars.

This extracted financial information may not be representative of future results. The historical capital structure does not reflect the future capital structure. Future interest income and expense, certain operating expenses, tax charges and dividends may be significantly different from those that resulted from Experian being wholly owned by GUS plc.

### **Part Two: Unaudited financial information for GUS plc**

To comply with listing requirements, consolidated financial information in respect of GUS plc and its subsidiaries, including Experian and Home Retail Group, is set out in Part Two. This financial information is reported in sterling as that was the reporting currency of GUS plc throughout the period presented.

The financial information included in Part Two in respect of the year ended 31 March 2006 will form the basis of the comparative information for inclusion in the first Annual Report of Experian Group Limited which will be published in June 2007. For the purpose of that document, the information will be re-presented in US dollars.