

# Group income statement

for the year ended 31 March 2008

	Notes	2008 US\$m	2007 (Restated) (Note 2) US\$m
<b>Revenue</b>	5	<b>4,130</b>	3,481
Cost of sales		<b>(2,016)</b>	(1,681)
<b>Gross profit</b>		<b>2,114</b>	1,800
Distribution costs		<b>(394)</b>	(301)
Administrative expenses		<b>(1,066)</b>	(1,026)
Operating expenses		<b>(1,460)</b>	(1,327)
<b>Operating profit</b>		<b>654</b>	473
Finance income		<b>206</b>	158
Finance expense		<b>(361)</b>	(304)
Net financing costs	10	<b>(155)</b>	(146)
Share of post-tax profits of associates		<b>50</b>	67
<b>Profit before tax</b>	5	<b>549</b>	394
Group tax expense	11	<b>(97)</b>	(68)
<b>Profit after tax for the financial year from continuing operations</b>		<b>452</b>	326
Profit for the financial year from discontinued operations	12	<b>–</b>	137
<b>Profit for the financial year</b>		<b>452</b>	463
<b>Attributable to:</b>			
Equity shareholders in the parent company		<b>437</b>	462
Minority interests		<b>15</b>	1
<b>Profit for the financial year</b>		<b>452</b>	463
<b>Earnings per share</b>	13	<b>US cents</b>	US cents
– Basic		<b>43.3</b>	49.9
– Diluted		<b>42.7</b>	49.3
<b>Earnings per share from continuing operations</b>	13	<b>US cents</b>	US cents
– Basic		<b>43.3</b>	35.1
– Diluted		<b>42.7</b>	34.7
<b>Non-GAAP measures</b>			
<b>Reconciliation of profit before tax to Benchmark PBT</b>	Notes	2008 US\$m	2007 US\$m
<b>Profit before tax</b>	5	<b>549</b>	394
exclude: exceptional items	9	<b>63</b>	162
exclude: amortisation of acquisition intangibles	9	<b>121</b>	76
exclude: goodwill adjustment	9	<b>2</b>	14
exclude: charges in respect of the demerger-related equity incentive plans	9	<b>49</b>	24
exclude: financing fair value remeasurements	9	<b>29</b>	35
exclude: tax expense on share of profit of associates	5	<b>6</b>	9
<b>Benchmark PBT – continuing operations</b>	5	<b>819</b>	714
<b>Benchmark earnings per share from continuing operations</b>	13	<b>US cents</b>	US cents
– Basic		<b>60.3</b>	59.7
– Diluted		<b>59.5</b>	59.1
<b>Full year dividend per share</b>	14	<b>US cents 18.5</b>	US cents 17.0