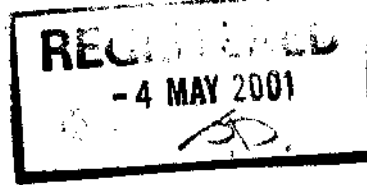




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Chartered Accountants

Stokes House
College Sq. East
Belfast BT1 6DH
Northern Ireland

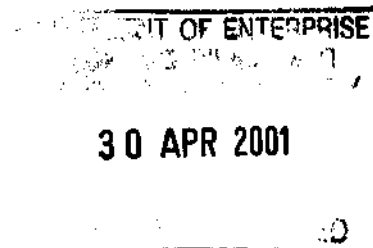


Irish Bonding Company Limited

Financial statements

Year ended 30 June 2000

Companies registration number NI 3038





Irish Bonding Company Limited

Directors' report and financial statements

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Irish Bonding Company Limited

Directors and other information

Directors

Mr JF Jamet
Mr EP Baxter
Mr S Magorrian
Mr KG Morrison

Secretary

Mr P Gallagher (resigned 25 August 2000)
Mr J McLoughlin (appointed 25 August 2000)

Auditors

KPMG
Chartered Accountants
Stokes House
17/25 College Square East
Belfast

Bankers

First Trust Bank Limited
High Street
Belfast

Solicitors

Shean Dickson Merrick
14 High Street
Belfast

Registered office

PO Box No. 50
Apollo Road
Adelaide Industrial Estate
Belfast
BT12 6JP

Subsidiary undertakings

John McKibbin & Son Limited
Patrick Murphy & Sons Limited
Carlin O'Doherty Limited

Companies registration number

NI 3038

Irish Bonding Company Limited

Directors' report

The directors have pleasure in submitting their annual report together with the audited financial statements for the year ended 30 June 2000.

Principal activities and review of the business

The company is engaged in the bottling, canning and wholesale distribution of beers, wines, spirits, ciders and soft drinks. The company continues to trade profitably and the directors are confident that profitability can be maintained.

Results and dividends

After taxation the profit attributable to shareholders amounted to £13,082,000 (1999: £6,432,000) and this amount has been transferred to reserves.

No dividends were paid during the year.

Market value of land and buildings

In the opinion of the directors, the market value of the land and buildings is not significantly different to the book value of these assets.

Directors and directors' interests

The directors who held office during the year were:-

Mr JF Jamet
Mr MM St J Ryan (resigned 31 March 2000)
Mr KG Morrison
Mr EP Baxter
Mr S Magorrian

There are no directors' interests requiring disclosure under the Companies (Northern Ireland) Order 1986.

Political and charitable contributions

The company made no political donations during the year. Charitable donations amounted to £1,495 (1999: £395).

Irish Bonding Company Limited

Directors' report *(continued)*

Future developments

The company will continue to monitor the market closely and take advantage of opportunities to maintain and improve its position.

Employment policy

It is the policy of the company to promote the understanding and involvement of all employees in its business aims and performance and is committed to the continuing development of effective employee communication and consultation, including the regular distribution of company magazines and newspapers.

The company gives full and fair consideration to application for employment from disabled persons, having regard for their particular aptitude and abilities. Appropriate training is arranged for disabled persons.

Payment policy

It is the policy of the company to pay suppliers at the end of the month following the month of the receipt of goods or services or on the date stipulated in the relevant contract of supply. Another group company operates the purchase ledger on behalf of the company and accordingly it is not possible to calculate the days outstanding in the year end trade creditors on an individual basis.

Auditors

KPMG have expressed their willingness to continue in office as auditors and a resolution for their re-appointment will be proposed at the Annual General Meeting.

On behalf of the board


JF Jarrett
Director

26 April 2001

Irish Bonding Company Limited


Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies (Northern Ireland) Order 1986. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



JF Janett
Director

26 April 2001



Chartered Accountants

Stokes House
College Sq. East
Belfast BT1 6DH
Northern Ireland

Auditors' report to the members of Irish Bonding Company Limited

We have audited the financial statements on pages 6 to 19.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the directors' report and, as described on page 4, the financial statements in accordance with applicable Northern Ireland law and accounting standards. Our responsibilities, as independent auditors, are established in Northern Ireland by statute, the Auditing Practices Board and by our profession's ethical guidance.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies (Northern Ireland) Order 1986. As also required by the Order, we report to you if, in our opinion

- the directors' report is not consistent with the financial statements;
- the company has not kept proper accounting records;
- we have not received all the information and explanations we require for our audit;
- information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

Basis of audit opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the company as at 30 June 2000 and of the profit for the year then ended and have been properly prepared in accordance with the Companies (Northern Ireland) Order 1986.

KPMG
Chartered Accountants
Registered Auditors



26 April 2001

Irish Bonding Company Limited

Profit and loss account

Year ended 30 June 2000

| | <i>Note</i> | 2000 £000 | 1999 £000 |
|--|-------------|----------------------------|--------------|
| Turnover - continuing operations | 2 | 77,936 | 85,692 |
| Operating costs | 3 | (68,509) | (76,279) |
| Operating profit - continuing operations | | 9,427 | 9,413 |
| Amounts written off investments | | (106) | - |
| Interest (payable)/receivable | 4, 5 | (47) | 43 |
| Profit on ordinary activities before taxation | | 9,274 | 9,456 |
| Taxation on profit on ordinary activities | 6 | 3,808 | (3,024) |
| Profit for the financial year | | 13,082 | 6,432 |

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 9 to 19 form part of these financial statements.

Irish Bonding Company Limited

Note of historical cost profits and losses

Year ended 30 June 2000

| | 2000 £000 | 1999 £000 |
|---|---------------|--------------|
| Reported profit on ordinary activities before taxation | 9,274 | 9,456 |
| Realisation of property revaluation gains of previous years | 201 | - |
| Difference between a historical cost deprecation charge and the actual depreciation charge based on the revalued amount | 37 | 32 |
| Historical cost profit on ordinary activities before taxation | 9,512 | 9,488 |
| Historical cost profit for the year retained after taxation and dividends | 13,320 | 6,464 |

Irish Bonding Company Limited

Balance sheet

At 30 June 2000

| | Note | 2000 £000 | 1999 £000 |
|--|------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 9 | 9,843 | 10,045 |
| Investments | 10 | <u>59</u> | <u>165</u> |
| | | 9,902 | 10,210 |
| Current assets | | | |
| Stocks | 11 | 5,098 | 8,089 |
| Debtors | 12 | 34,641 | 16,712 |
| Cash at bank and in hand | | <u>1,339</u> | <u>2,579</u> |
| | | 41,078 | 27,380 |
| Creditors: amounts falling due within one year | 13 | <u>(12,886)</u> | <u>(17,280)</u> |
| Net current assets | | <u>28,192</u> | <u>10,100</u> |
| Total assets less current liabilities | | 38,094 | 20,310 |
| Creditors: amounts falling due after more than one year | 14 | (5,709) | (975) |
| Deferred income | 15 | (137) | (156) |
| Provision for liabilities and charges | 16 | <u>(12)</u> | <u>(25)</u> |
| Net assets | | <u>32,236</u> | <u>19,154</u> |
| Capital and reserves | | | |
| Called up share capital | 18 | 126 | 126 |
| Revaluation reserve | 19 | 1,497 | 1,735 |
| Profit and loss account | 19 | <u>30,613</u> | <u>17,293</u> |
| | | 32,236 | 19,154 |
| Shareholders' funds | | | |
| Equity | | 32,116 | 19,034 |
| Non-equity | | <u>120</u> | <u>120</u> |
| | 20 | <u>32,236</u> | <u>19,154</u> |

These financial statements were approved by the board of directors on 26 April 2001.

On behalf of the board

JE Jarrett
Director

The notes on pages 9 to 19 form part of these financial statements.

Irish Bonding Company Limited

Notes

(forming part of the financial statements)

1 Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention modified to include the revaluation of certain land and buildings and are in compliance with Schedule 4 to the Companies (Northern Ireland) Order 1986 and in accordance with applicable accounting standards.

The company has availed of the exemption of the Companies (Northern Ireland) Order 1986 not to prepare consolidated accounts as it is a wholly owned subsidiary undertaking of Guinness plc. Guinness plc is in turn a wholly owned subsidiary undertaking of Diageo plc. Group accounts have been prepared for Diageo plc.

Depreciation of tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation, except for certain items of land and buildings which are carried at revalued amount less accumulated depreciation. The company is availing of the transitional provisions of FRS 15, Tangible Fixed Assets, and has retained the book amount of certain tangible assets which were previously revalued. It is expected that no further valuation will be carried out.

Freehold land is not depreciated. Other tangible assets are depreciated on a straight line basis to estimated residual values over their estimated useful lives. Details of depreciation rates are given in Note 9.

Government grants

Government grants for investments in tangible assets are deducted from the cost of the relevant assets up to 31 December 1992 and thereafter, when receivable are credited to a separate reserve in line with company policy. Grants are released to the profit and loss account over the useful lives of the assets to which they relate.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost includes raw materials, duties where applicable, direct labour and expenses and the appropriate proportion of production and other overheads or the invoiced cost of goods purchased for resale.

Leasing

The company enters into operating leases and the annual costs of these leases are charged to the profit and loss account.

Irish Bonding Company Limited

Notes (continued)

1 Principal accounting policies (continued)

Taxation

- (i) Corporation tax is calculated on the profits for the year.
- (ii) Provision is made for deferred taxation, using the liability method, to recognise timing differences between profits stated in the accounts and profits computed for taxation purposes, only where in the opinion of the directors, there is a reasonable probability that a liability to taxation will arise in the foreseeable future.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction or at the contracted rate if the transaction is covered by a forward exchange contract. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date or if appropriate the forward contract rate. All exchange differences are taken to the profit and loss account.

Pensions

The company is a member of a group defined benefit pension scheme which is operated by its ultimate holding company, Diageo plc. Contributions to the scheme are assessed by a qualified actuary based on the cost of providing pensions across all participating companies. Costs are not determined for each individual company and accordingly contributions are charged to the profit and loss account when they become payable.

2 Turnover

| | 2000 £000 | 1999 £000 |
|--|--------------|--------------|
| The following table analyses turnover by customer located at each territory: | | |
| United Kingdom | 77,359 | 80,000 |
| Republic of Ireland | 577 | 5,692 |
| | <hr/> | <hr/> |
| | 77,936 | 85,692 |
| | <hr/> | <hr/> |

Turnover represents the amount invoiced including duties where applicable, but excluding VAT derived from the bottling, canning and wholesale distribution of beers, wines, spirits and soft drinks.

Irish Bonding Company Limited

Notes (continued)

3 Operating costs

| | 2000 £000 | 1999 £000 |
|--------------------------------------|---------------|---------------|
| Raw materials and consumables | 33,998 | 39,918 |
| Customs and Excise duties | 28,640 | 26,103 |
| Staff costs (Note 7) | 4,508 | 3,912 |
| Depreciation | 1,415 | 1,161 |
| Net other operating (income)/charges | (3,043) | 5,355 |
| Change in stocks | 2,991 | (170) |
| | <u>68,509</u> | <u>76,279</u> |

| | 2000 £000 | 1999 £000 |
|---|--------------|--------------|
| Net operating costs are after charging/(crediting): | | |
| Hire of plant and machinery | 219 | 155 |
| Auditors' remuneration: | | |
| Audit | 6 | 6 |
| Other services | 6 | 7 |
| Profit on disposal of fixed assets | (169) | - |
| | <u></u> | <u></u> |

4 Interest receivable

| | 2000 £000 | 1999 £000 |
|------------------------------------|--------------|--------------|
| Receivable from group undertakings | - | 30 |
| Other | - | 13 |
| | <u>-</u> | <u>43</u> |

5 Interest payable

| | 2000 £000 | 1999 £000 |
|------------------------------|--------------|--------------|
| On bank loans and overdrafts | 5 | - |
| On all other loans | 42 | - |
| | <u>47</u> | <u>-</u> |

Of the above amounts £37,000 (1999: £Nil) was payable to group undertakings.

Irish Bonding Company Limited

Notes (continued)

6 Taxation on profit on ordinary activities

| | 2000 £000 | 1999 £000 |
|------------------------------------|----------------|--------------|
| Corporation tax: | | |
| Current year at 30% (1999: 30.75%) | - | 3,024 |
| Prior year overprovision | (3,808) | - |
| | <u>(3,808)</u> | <u>3,024</u> |

Companies in the Diageo plc group generally apply group relief rules in administering their taxation positions. From 1 July 1999 the company has agreed to change its policy from paying/charging for group relief so that group relief is effected for nil consideration. As a consequence the company has neither a current tax charge nor credit for the year ended 30 June 2000. The prior year adjustment principally results from a reassessment of group relief in respect of earlier periods.

7 Staff numbers and costs

| | 2000 £000 | 1999 £000 |
|-----------------------|--------------|--------------|
| Wages and salaries | 4,152 | 3,537 |
| Social security costs | 356 | 276 |
| Pension costs | - | 99 |
| | <u>4,508</u> | <u>3,912</u> |

Average number of persons employed by the company (including directors) during the year, analysed by category of employment, was as follows:

| | No. | No. |
|----------------|------------|------------|
| Production | 75 | 85 |
| Distribution | 94 | 93 |
| Administration | 76 | 73 |
| | <u>245</u> | <u>251</u> |

8 Directors' emoluments

None of the directors received any emoluments for their services to the company.

Irish Bonding Company Limited

Notes (continued)

9 Tangible assets

| | <i>Long leasehold land and buildings</i> £000 | <i>Plant and machinery</i> £000 | <i>Containers & vehicles</i> £000 | <i>Total</i> £000 |
|--|--|--|--|----------------------|
| <i>Cost or valuation</i> | | | | |
| At 1 July 1999 | 5,789 | 11,510 | 1,489 | 18,788 |
| Additions | 106 | 819 | 543 | 1,468 |
| Disposals | (368) | (148) | (38) | (554) |
| At 30 June 2000 | 5,527 | 12,181 | 1,994 | 19,702 |
| <i>Depreciation</i> | | | | |
| At 1 July 1999 | 1,116 | 6,768 | 859 | 8,743 |
| Charge for the year | 176 | 1,059 | 180 | 1,415 |
| Disposals | (113) | (148) | (38) | (299) |
| At 30 June 2000 | 1,179 | 7,679 | 1,001 | 9,859 |
| <i>Net book value</i> | | | | |
| At 30 June 2000 | 4,348 | 4,502 | 993 | 9,843 |
| At 30 June 1999 | 4,673 | 4,742 | 630 | 10,045 |
| | | | 2000 | 1999 |
| | | | £000 | £000 |
| Land and buildings - the amount shown at cost or valuation includes the following: | | | | |
| At cost | | | 2,555 | 2,457 |
| At valuation in 1989 | | | 2,972 | 3,332 |
| | | | 5,527 | 5,789 |
| Land and buildings would have been stated on an historical cost basis at: | | | | |
| Cost | | | 3,843 | 3,847 |
| Depreciation | | | (1,068) | (973) |
| Net book value | | | 2,775 | 2,874 |

Irish Bonding Company Limited

Notes (continued)

9 Tangible assets (continued)

The following table shows the principal rates of depreciation used in the year:

| | | |
|----------------------------|---|-----------------------------|
| Freehold and leasehold | - | 3 1/3% on cost or valuation |
| Bottling and canning plant | - | 10% - 12.5% straight line |
| Fixed plant | - | 10% straight line |
| Moveable plant | - | 20% straight line |
| Fixtures and fittings | - | 25% per annum straight line |
| Computer equipment | - | 25% per annum straight line |
| Containers - new | - | 10% per annum straight line |
| Distribution vehicles | - | 16% straight line |
| Motor cars | - | 25% per annum straight line |
| Fork lift trucks | - | 25% per annum straight line |

10 Fixed asset investments

| | <i>Trade loans</i> £000 | <i>Group companies</i> £000 | <i>Total</i> £000 |
|--------------------------|--------------------------------|------------------------------------|----------------------|
| <i>Cost</i> | | | |
| At 30 June 1999 and 2000 | 5 | 165 | 170 |
| <i>Provisions</i> | | | |
| At 1 July 1999 | (5) | - | (5) |
| Provided in year | - | (106) | (106) |
| At 30 June 2000 | (5) | (106) | (111) |
| <i>Net book value</i> | | | |
| At 30 June 2000 | - | 59 | 59 |
| At 30 June 1999 | - | 165 | 165 |

The company owns 100% of the share capital of the subsidiaries detailed in Note 21.

11 Stocks

| | 2000 £000 | 1999 £000 |
|---|--------------|--------------|
| Consumables | 454 | 405 |
| Finished goods and goods purchased for resale | 4,644 | 7,684 |
| | <u>5,098</u> | <u>8,089</u> |

The valuation of stocks at replacement cost would not give rise to any material difference to the amount at which they are stated.

Irish Bonding Company Limited

Notes (continued)

12 Debtors

| | 2000 £000 | 1999 £000 |
|--|---------------|---------------|
| Trade debtors | 7,761 | 7,953 |
| Amounts owed by group undertakings: | | |
| Parent company and fellow subsidiaries | 25,279 | 8,209 |
| Other debtors | 90 | 24 |
| Prepayments and accrued income | 91 | 526 |
| Corporation tax | 1,420 | - |
| | <u>34,641</u> | <u>16,712</u> |

13 Creditors: amounts falling due within one year

| | 2000 £000 | 1999 £000 |
|--|---------------|---------------|
| Trade creditors | 4,721 | 1,309 |
| Amounts owed to group undertakings: | | |
| Parent company and fellow subsidiaries | 1,621 | 5,520 |
| Corporation taxation | - | 2,388 |
| Other taxes and social security | 4,819 | 4,913 |
| Other creditors | 30 | 11 |
| Accruals and deferred income | 1,695 | 3,139 |
| | <u>12,886</u> | <u>17,280</u> |

14 Creditors: amounts falling due after one year

| | 2000 £000 | 1999 £000 |
|------------------------------------|--------------|--------------|
| Amounts owed to group undertakings | <u>5,709</u> | <u>975</u> |

Irish Bonding Company Limited

Notes (continued)

15 Deferred income

| | 2000 £000 | 1999 £000 |
|-------------------|--------------|--------------|
| Government grants | 137 | 156 |

16 Provisions for liabilities and charges

| | 2000 £000 | 1999 £000 |
|-----------------------------|--------------|--------------|
| <i>Reorganisation costs</i> | | |
| At beginning of period | 25 | 61 |
| Utilised in period | (13) | (36) |
| At end of period | 12 | 25 |

17 Deferred taxation

| | 2000 Amounts provided £000 | 2000 Full potential liability/ (asset) £000 | 1999 Amounts provided £000 | 1999 Full potential liability/ (asset) £000 |
|---|-------------------------------------|--|-------------------------------------|--|
| The amounts provided and the full potential liabilities are as follows: | | | | |
| Excess of capital allowances over accumulated depreciation | - | 24 | - | 426 |
| Provision allowable for tax in future periods | - | (89) | - | (60) |
| | - | (65) | - | 366 |

Irish Bonding Company Limited

Notes (continued)

18 Called up share capital

| | 2000 £000 | 1999 £000 |
|--|--------------|--------------|
| <i>Authorised:</i> | | |
| Equity: ordinary shares of £1 each | 6 | 6 |
| Non-equity: deferred ordinary shares of £1 each | 120 | 120 |
| | <u>126</u> | <u>126</u> |
| <i>Allotted and fully paid:</i> | | |
| Equity: ordinary shares of £1 each | 6 | 6 |
| Non equity : deferred ordinary shares of £1 each | 120 | 120 |
| | <u>126</u> | <u>126</u> |

The deferred ordinary shares entitle the holders to a fixed non-cumulative dividend at a rate of 5% per annum for any financial period of the company in respect of which the net profits of the company available for dividend exceed £10,000,000 but they are not entitled to receive notice of or attend any Annual General Meeting. On a winding-up the holders of the deferred shares shall be entitled out of the surplus assets of the company to a return of the capital paid upon the deferred shares after a capital sum of £10,000 has been distributed in such winding-up in respect of each of the ordinary shares.

19 Reserves

| | Revaluation reserve £000 | Profit and loss £000 | Total £000 |
|-----------------------------------|--------------------------------|----------------------------|---------------|
| At 1 July 1999 | 1,735 | 17,293 | 19,028 |
| Profit for the financial year | - | 13,082 | 13,082 |
| Transfer from revaluation reserve | (238) | 238 | - |
| | <u>1,497</u> | <u>30,613</u> | <u>32,110</u> |

Irish Bonding Company Limited

Notes (continued)

20 Movement in shareholders' funds

| | 2000 £000 | 1999 £000 |
|-------------------------------|--------------|--------------|
| Profit for the financial year | 13,082 | 6,432 |
| Opening shareholders' funds | 19,154 | 12,722 |
| | <hr/> | <hr/> |
| Closing shareholders' funds | 32,236 | 19,154 |
| | <hr/> | <hr/> |

The interests of non equity shareholders in the shareholders' funds is the same amount as disclosed for non equity share capital.

21 Subsidiary companies

The subsidiaries at 30 June 2000, all of which are dormant, were as follows:

| Company | Percentage holding | Country of incorporation |
|---------------------------------|--------------------|--------------------------|
| John McKibbin and Son Limited | 100% | Northern Ireland |
| Patrick Murphy and Sons Limited | 100% | Northern Ireland |
| Carlin O'Doherty Limited | 100% | Northern Ireland |

22 Capital commitments

The company had no capital commitments at the year end (1999: £nil)

23 Contingent liabilities

The company has no contingent liabilities (1999: £Nil).

24 Leasing commitments

| | 2000 £000 | 1999 £000 |
|--|--------------|--------------|
| At 30 June 2000 the company had annual commitments under operating leases which expires: | | |
| Within two to five years | 16 | 42 |
| | <hr/> | <hr/> |

Irish Bonding Company Limited

Notes *(continued)*

25 Pension scheme

Eligible employees are members of the Diageo plc group defined benefit pension scheme. Particulars of the scheme can be found in the accounts of Diageo plc.

26 Holding company

The ultimate holding company is Diageo plc, a company incorporated in the United Kingdom. Diageo plc is the sole company to consolidate the results of the company. Copies of the accounts of the ultimate holding company can be obtained from:

8 Henrietta Place
London
W1M 9AG

27 Related party transactions

The company has taken advantage of the exemption conferred by FRS8 not to disclose details of transactions with other group undertakings.

28 Cash flow statement

A cash flow statement has not been prepared as the company, being a wholly owned subsidiary of Diageo plc which prepares consolidated financial statements including the company, is exempted from doing so by FRS1.

29 Comparative figures

Comparative figures have been regrouped and reclassified as appropriate.