

Unaudited group profit and loss account 39 weeks to 29 June 2002
(Three quarters)

39 weeks to 29 June 2002

	Notes	Before exceptional items pound m (Unaudited)	Exceptional items (note 4) pound m (Unaudited)	Total pound m (Unaudited)
Turnover				
Food Equipment		587.3	-	587.3
Property		-	-	-

Continuing operations		587.3	-	587.3
Discontinued operations		-	-	-

Total turnover	2	587.3	-	587.3

Profit/(loss) from operations				
Food Equipment		49.5	(8.4)	41.1
Property		-	-	-
Corporate costs		(6.2)	(0.3)	(6.5)

Continuing operations		43.3	(8.7)	34.6
Discontinued operations		-	-	-

		43.3	(8.7)	34.6
Goodwill amortisation and impairment		(15.2)	(48.9)	(64.1)

Operating profit/(loss)				
Continuing operations		28.1	(57.6)	(29.5)
Discontinued operations		-	-	-

	3	28.1	(57.6)	(29.5)
Profit/(loss) on disposal of business	4	-	(37.3)	(37.3)

Profit/(loss) on ordinary activities before interest and taxation	28.1	(94.9)	(66.8)
Net interest payable and similar charges	(22.9)	(8.4)	(31.3)

Profit/(loss) on ordinary activities before taxation	5.2	(103.3)	(98.1)
Tax on profit/(loss) on ordinary activities	5	(2.5)	(2.5)

Profit/(loss) on ordinary activities after taxation	2.7	(103.3)	(100.6)
Minority interests	(0.2)	-	(0.2)

Profit/(loss) for the period	2.5	(103.3)	(100.8)
Equity dividends	6	-	-

Retained result	2.5	(103.3)	(100.8)
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Earnings/(loss) per share (pence) 7

Basic loss per share	(30.1)p
Adjusted basic earnings per share	5.3p
Diluted loss per share	(30.1)p
Adjusted diluted earnings per share	5.3p

Statement of total recognised gains and losses	pound m
Loss for the period	(100.8)
Goodwill / (Negative goodwill) written back on disposals, previously written off	65.1
Currency translation differences on foreign currency net investments	(2.6)

Total recognised gains and losses for the period (38.3)

Prior Year Adjustment (Note 10) 26.9

Total Recognised gains and losses since last annual report (11.4)

39 weeks to 30 June 2001

Before exceptional items	Exceptional items (note 4)	Total
pound m	pound m	pound m
(Unaudited)	(Unaudited)	(Unaudited)

Turnover			
Food Equipment	647.7	-	647.7

Property	0.9	-	0.9

Continuing operations	648.6	-	648.6
Discontinued operations	177.3	-	177.3

Total turnover	825.9	-	825.9

Profit/(loss) from operations			
Food Equipment	61.1	(31.9)	29.2
Property	-	-	-
Corporate costs	(7.4)	(15.8)	(23.2)

Continuing operations	53.7	(47.7)	6.0
Discontinued operations	9.1	-	9.1

	62.8	(47.7)	15.1
Goodwill amortisation and impairment	(17.2)	-	(17.2)

Operating profit/(loss)			
Continuing operations	36.5	(47.7)	(11.2)
Discontinued operations	9.1	-	9.1

	45.6	(47.7)	(2.1)
Profit / (loss) on disposal of business	-	29.1	29.1

Profit/(loss) on ordinary activities before interest and taxation	45.6	(18.6)	27.0
Net interest payable and similar charges	(29.7)	(5.8)	(35.5)

Profit/(loss) on ordinary activities before taxation	15.9	(24.4)	(8.5)
Tax on profit/(loss) on ordinary activities	(7.1)	-	(7.1)

Profit/(loss) on ordinary activities after taxation	8.8	(24.4)	(15.6)
Minority interests	(0.1)	-	(0.1)

Profit/(loss) for the period	8.7	(24.4)	(15.7)
Equity dividends	(5.0)	-	(5.0)

Retained result	3.7	(24.4)	(20.7)

Earnings/(loss) per share (pence)			
Basic loss per share			(5.1)p
Adjusted basic earnings per share			8.4p
Diluted loss per share			(5.1)p
Adjusted diluted earnings per share			8.4p
Statement of total recognised gains and losses			pound m
Loss for the period			(15.7)
Goodwill / (Negative goodwill)			

written back on disposals, previously written off	(4.4)
Currency translation differences on foreign currency net investments	3.3

Total recognised gains and losses for the period (16.8)

Prior Year Adjustment (Note 10) -

Total Recognised gains and losses since last annual report (16.8)

Unaudited group profit and loss account 13 weeks to 29 June 2002
(Third quarter)

13 weeks to 29 June 2002

	Notes	Before exceptional items pound m (Unaudited)	Exceptional items (note 4) pound m (Unaudited)	Total pound m (Unaudited)
Turnover				
Food Equipment		197.3	-	197.3
Property		-	-	-
Continuing operations		197.3	-	197.3
Discontinued operations		-	-	-
Total turnover	2	197.3	-	197.3
Profit/(loss) from operations				
Food Equipment		19.1	(4.7)	14.4
Property		-	-	-
Corporate costs		(2.0)	(0.3)	(2.3)
Continuing operations		17.1	(5.0)	12.1
Discontinued operations		-	-	-
Goodwill amortisation and impairment		17.1	(5.0)	12.1
Goodwill amortisation and impairment		(5.1)	(48.9)	(54.0)
Operating profit/(loss)				
Continuing operations		12.0	(53.9)	(41.9)
Discontinued operations		-	-	-
Profit/(loss) on disposal of business	3	12.0	(53.9)	(41.9)
Profit/(loss) on disposal of business		-	(40.0)	(40.0)
Profit/(loss) on ordinary activities before interest and taxation		12.0	(93.9)	(81.9)
Net interest payable and similar charges		(8.0)	-	(8.0)

Profit/(loss) on ordinary activities before taxation	4.0	(93.9)	(89.9)
Tax on profit/(loss) on ordinary activities	(1.1)	-	(1.1)

Profit/(loss) on ordinary activities after taxation	2.9	(93.9)	(91.0)
Minority interests	-	-	-

Profit/(loss) for the period	2.9	(93.9)	(91.0)
Equity dividends	-	-	-

Retained result	2.9	(93.9)	(91.0)

Earnings/(loss) per share (pence)	7		
Basic loss per share			(23.4)p
Adjusted basic earnings per share			2.1p
Diluted loss per share			(23.4)p
Adjusted diluted earnings per share			2.1p
Statement of total recognised gains and losses			pound m
Gain/(Loss) for the period			(91.0)
Goodwill / (Negative goodwill) written back on disposals, previously written off			54.7
Currency translation differences on foreign currency net investments			(4.2)

Total recognised gains and losses for the period			(40.5)

13 weeks to 30 June 2001

	Before exceptional items pound m (Unaudited)	Exceptional items (note 4) pound m (Unaudited)	Total pound m (Unaudited)
Turnover			
Food Equipment	228.0	-	228.0
Property	-	-	-

Continuing operations	228.0	-	228.0
Discontinued operations	44.4	-	44.4

Total turnover	272.4	-	272.4

Profit/(loss) from operations			
Food Equipment	24.4	(7.1)	17.3
Property	-	-	-
Corporate costs	(2.9)	(0.1)	(3.0)

Continuing operations	21.5	(7.2)	14.3
Discontinued operations	1.5	-	1.5
	23.0	(7.2)	15.8
Goodwill amortisation and impairment	(5.5)	-	(5.5)
Operating profit/(loss)			
Continuing operations	16.0	(7.2)	8.8
Discontinued operations	1.5	-	1.5
	17.5	(7.2)	10.3
Profit/(loss) on disposal of business	-	29.1	29.1
Profit/(loss) on ordinary activities before interest and taxation	17.5	21.9	39.4
Net interest payable and similar charges	(8.6)	-	(8.6)
Profit/(loss) on ordinary activities before taxation	8.9	21.9	30.8
Tax on profit/(loss) on ordinary activities	(3.2)	-	(3.2)
Profit/(loss) on ordinary activities after taxation	5.7	21.9	27.6
Minority interests	(0.1)	-	(0.1)
Profit/(loss) for the period	5.6	21.9	27.5
Equity dividends	-	-	-
Retained result	5.6	21.9	27.5
Earnings/(loss) per share (pence)			
Basic loss per share			8.9p
Adjusted basic earnings per share			3.6p
Diluted loss per share			8.9p
Adjusted diluted earnings per share			3.6p
Statement of total recognised gains and losses			pound m
Gain/(Loss) for the period			27.5
Goodwill / (Negative goodwill) written back on disposals, previously written off			(4.4)
Currency translation differences on foreign currency net investments			1.8
Total recognised gains and losses for the period			24.9

Audited group profit and loss account
52 weeks to 29 September 2001

	52 weeks to 29 September 2001			
	Notes	Before exceptional items pound m (Restated)	Exceptional items (note 4) pound m (Restated)	Total pound m (Restated)
Turnover				
Food Equipment		887.2	-	887.2
Property		16.6	-	16.6

Continuing operations		903.8	-	903.8
Discontinued operations		177.3	-	177.3

Total turnover	2	1,081.1	-	1,081.1

Profit/(loss) from operations				
Food Equipment		90.7	(43.4)	47.3
Property		9.0	-	9.0
Corporate costs		(8.9)	(24.1)	(33.0)

Continuing operations		90.8	(67.5)	23.3
Discontinued operations		9.1	-	9.1

		99.9	(67.5)	32.4
Goodwill				
amortisation/impairment		(23.0)	(100.0)	(123.0)

Operating profit/(loss)				
Continuing operations		67.8	(167.5)	(99.7)
Discontinued operations		9.1	-	9.1

	3	76.9	(167.5)	(90.6)
Profit on disposal of business	4	-	23.5	23.5***

Profit/(loss) on ordinary activities before interest and taxation		76.9	(144.0)	(67.1)
Net interest payable and similar charges		(36.1)	(5.8)	(41.9)

Profit/(loss) on ordinary activities before taxation		40.8	(149.8)	(109.0)
Tax on profit/(loss) on ordinary activities	5	(13.4)	2.0	(11.4)

Profit/(loss) on ordinary activities after taxation		27.4	(147.8)	(120.4)
Minority interests		(0.3)	-	(0.3)

Profit/(loss) for the period		27.1	(147.8)	(120.7)
Equity dividends	6	(4.8)	-	(4.8)

Retained result		22.3	(147.8)	(125.5)

Earnings/(loss) per share (pence)	7	
Basic loss per share		(39.3)p
Adjusted basic earnings per share		16.3p
Diluted loss per share		(39.3)p
Adjusted diluted earnings per share		16.3p
Statement of total recognised gains and losses		pound m
Loss for the period		(120.7)
Negative goodwill written back on disposals, previously written off		(4.4)
Currency translation differences on foreign currency net investments		(1.7)
Total recognised gains and losses for the period		(126.8)

Unaudited group balance sheet

	Notes	29 June 2002 pound m (Unaudited)	30 June 2001 pound m (Unaudited)	29 Sept. 2001 pound m (Restated)
Fixed assets				
Intangible assets: Goodwill		241.9	431.5	310.2
Tangible assets		89.8	119.0	111.4
Investments		5.9	11.8	6.2
		337.6	562.3	427.8
Current assets				
Stocks	8	89.1	115.1	105.6
Debtors		139.5	214.5	200.7
Deferred tax asset	5	26.7	29.3	26.9
Cash at bank and in hand	9	48.7	31.4	39.4
		304.0	390.3	372.6
Creditors falling due within one year				
Borrowings	9	(12.1)	(5.6)	(2.4)
Other creditors		(183.7)	(214.3)	(225.1)
		(195.8)	(219.9)	(227.5)
Net current assets		108.2	170.4	145.1
Total assets less current liabilities		445.8	732.7	572.9

Financed by:

Creditors falling due after
more than one year

Borrowings	9	250.1	449.1	398.9
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Provisions for liabilities
and charges

		49.6	59.2	59.1
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299.7 508.3 458.0

Capital and reserves

Called up equity share capital

		200.2	126.6	125.1
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Share premium account

		234.2	239.4	239.0
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Profit and loss account

		(288.3)	(142.3)	(250.0)
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Equity shareholders' funds

10		146.1	223.7	114.1
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Equity minority interests

		-	0.7	0.8
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445.8 732.7 572.9

Unaudited group cash flow statement