

## SIGNIFICANT ITEMS WITHIN THE INCOME STATEMENT – 2007

In our income statement reporting we recognise restructuring costs, profits and losses on business disposals and certain other one-off items, which we collectively term RDIs. We disclose on the face of our income statement the total value of such items that arise within operating profit. In our quarterly results announcements we highlight the impact of these items on our operating margin. The impact of these items, and of similar items arising within other elements of our income statement, on our reported net profit for each quarter in 2007 was as follows:

€ million (unaudited)	2007 Q1	2007 Q2	2007 Q3	2007 Q4	2007 Year
RDIs within operating profit:					
Restructuring	(121)	(120)	(234)	(400)	(875)
Business disposals	30	6	16	245	297
Other one-off items	5	4	–	–	9
	(86)	(110)	(218)	(155)	(569)
Tax effect of RDIs within operating profit	35	37	68	102	242
RDIs arising below operating profit	80	57	(1)	5	141
Total impact of RDIs on net profit	29	(16)	(151)	(48)	(186)
Impact of RDIs on basic earnings per share (€)	0.01	0.00	(0.06)	(0.02)	(0.07)