

Statements of Recognised Income and Expense

For the year ended 31 December

| | Group | | Company | |
|--|---------------|--------------|---------------|--------------|
| | 2007 £m | 2006 £m | 2007 £m | 2006 £m |
| Available-for-sale instruments | | | | |
| - Net losses recognised in equity during the year | (82.9) | (8.8) | (83.0) | (8.7) |
| - Amounts transferred from equity and recognised in profit during the year | (3.4) | (2.1) | (3.4) | (2.1) |
| Cash flow hedges | | | | |
| - Net (losses)/gains recognised in equity during the year | (110.5) | 16.6 | (110.5) | 16.6 |
| - Amounts transferred to profit and loss for the year | (2.8) | (3.0) | (2.8) | (3.0) |
| Actuarial gains on post-retirement benefit obligations | 53.3 | 20.1 | 53.3 | 20.1 |
| Taxation on the above items taken directly to equity | 42.8 | (11.6) | 42.8 | (11.6) |
| Net (expense)/income recognised directly in equity | (103.5) | 11.2 | (103.6) | 11.3 |
| Profit for the financial year | 93.2 | 177.7 | 38.2 | 151.4 |
| Total recognised (expense)/income for the financial year | (10.3) | 188.9 | (65.4) | 162.7 |