

## Impact of items reported as exceptional in 2004 on the segmental analysis, restated for IFRS.

### By operation

(unaudited)

	27 March 2004	26 June 2004	25 September 2004	For the quarter ended 31 December 2004	For the year ended 31 December 2004
<u>Effect of Els on Operating margin</u>					
Foods	(1.1)%	0.5%	(0.2)%	(23.7)%	(6.1)%
Savoury and dressings	(1.1)%	1.0%	(0.9)%	(12.4)%	(3.6)%
Spreads and cooking products	(0.9)%	0.6%	2.3%	(7.8)%	(1.6)%
Beverages	(1.6)%	1.4%	(1.9)%	(111.7)%	(28.8)%
Ice cream and frozen foods	(0.8)%	(0.6)%	(0.3)%	(5.7)%	(1.5)%
Home and Personal Care	(0.2)%	(0.6)%	(1.3)%	(7.5)%	(2.5)%
Personal care	(1.1)%	(0.8)%	(1.3)%	(7.3)%	(2.7)%
Home care and other	1.1%	(0.2)%	(1.2)%	(7.8)%	(2.1)%
Total	(0.7)%	0.0%	(0.7)%	(16.4)%	(4.5)%

### By geography

(unaudited)

	27 March 2004	26 June 2004	25 September 2004	For the quarter ended 31 December 2004	For the year ended 31 December 2004
<u>Effect of Els on Operating margin</u>					
Europe	(0.7)%	(1.0)%	(0.8)%	(9.7)%	(3.1)%
The Americas	(0.4)%	1.7%	(1.0)%	(33.4)%	(8.5)%
Asia/Africa	(0.9)%	(0.3)%	0.0%	(5.8)%	(1.8)%
Total	(0.7)%	0.0%	(0.7)%	(16.4)%	(4.5)%