

(Audited) Year ended 31st March			(Unaudited) Six months ended 30th September	
2001 US\$'M		Notes	2001 US\$'M	2000 US\$'M
1,334.9	<b>Turnover</b>	2	<b>529.6</b>	708.6
(1,013.6)	Cost of sales		<b>(371.6)</b>	(524.5)
321.3	<b>Gross profit</b>		<b>158.0</b>	184.1
(275.2)	Selling and distribution costs		<b>(91.0)</b>	(118.7)*
(69.2)	Administrative and other operating expenses		<b>(29.5)</b>	(27.3)*
(66.6)	Research and development expenses		<b>(16.3)</b>	(28.8)*
(110.4)	Restructuring and impairment charges	4	<b>(9.9)</b>	—
(200.1)	<b>Operating profit/(loss)</b>	3	<b>11.3</b>	9.3
(12.5)	Net finance costs	5	<b>(6.5)</b>	(5.8)
(0.5)	Share of results of associates		<b>(0.2)</b>	(0.1)
(213.1)	<b>Profit/(loss) before taxation</b>		<b>4.6</b>	3.4
(1.8)	Taxation	6	<b>(1.3)</b>	(2.5)
(214.9)	<b>Profit/(loss) after taxation</b>		<b>3.3</b>	0.9
(0.1)	Minority interests		<b>—</b>	(0.1)
(215.0)	<b>Profit/(loss) attributable to shareholders</b>	15	<b>3.3</b>	0.8
	<b>Earnings/(losses) per share</b>	8		
	<b>(in US cents)</b>			
(96.7)	— Basic		<b>1.5</b>	0.3
(96.7)	— Diluted		<b>1.4</b>	0.3

\* In the prior period, negative goodwill of US\$30.0 million had been recognized as income to offset selling and distribution costs in the amount of US\$16.1 million, administrative and other operating expenses in the amount of US\$10.7 million and research and development expenses in the amount of US\$3.2 million.

The notes on pages 11 to 21 form an integral part of these condensed consolidated financial statements.