

# Guide to detailed financial statements disclosures

In the interest of providing clear and relevant information to the users of our financial statements we have included summary information within notes to the financial statements, with additional detailed information included in appendices where required. These notes and appendices can be grouped as follows:

Notes and appendices	Page	Notes and appendices	Page		
<i>Operations – information relating to our operating results</i>					
1	Revenue and segment reporting	134	23	Operating lease commitments	148
2	Directors and employees	134	A1	Cash generated from operations	149
3	Operating profit	135			
<i>Financing – information relating to how we finance our business</i>					
4	Investment income	136	17	Borrowings	144
5	Finance expense	137	22	Share capital	147
7	Earnings per share	139	A2	Net debt	149
8	Dividends	139	A3	Borrowings	150
16	Cash and cash equivalents	144	A4	Financial risk management	152
<i>Working capital – information relating to the day-to-day working capital of our business</i>					
14	Inventories	142	21	Trade and other payables	147
15	Trade and other receivables	143	A6	Related party transactions	163
16	Cash and cash equivalents	144			
<i>Tax – information relating to our current and deferred taxation</i>					
6	Tax	138	19	Deferred tax liabilities	146
<i>Employees – information relating to the costs associated with employing our people</i>					
2	Directors and employees	134	A5	Retirement benefits	159
18	Retirement benefits	145			
<i>Long-term assets – information relating to our long-term operational and investment assets</i>					
10	Property, plant and equipment	140	13	Investments	142
11	Intangible assets	141	18	Retirement benefits	145
12	Joint ventures	141	A5	Retirement benefits	159
<i>Other – other useful information</i>					
9	Disposal of non-household retail business	139	25	Events after the reporting period	148
20	Provisions	146	A7	Accounting policies	165
24	Contingent liabilities	148	A8	Subsidiaries and other group undertakings	170