

**7UP PLC FIVE-YEAR FINANCIAL SUMMARY**

<b>CAPITAL EMPLOYED</b>					
	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Fixed Assets	7,282,982	5,025,596	4,019,787	2,148,559	1,365,766
Net Current Assets	(1,007,160)	17,626	352,895	710,127	123,019
Loan (Medium Term)	(694,082)	(221,162)	(495,347)	(352,870)	-
Deferred Taxation	(1,172,881)	(854,825)	(644,117)	(347,319)	(235,695)
<b>Total Net Assets</b>	<b>4,409,059</b>	<b>3,967,235</b>	<b>3,233,218</b>	<b>2,158,497</b>	<b>1,253,090</b>
<b>Represented By:</b>					
Share Capital	204,989	204,989	204,989	163,991	163,991
Capital reserve	306,983	306,983	306,983	306,983	306,983
Revenue reserve	3,897,086	3,455,263	2,721,246	1,687,523	782,115
<b>Total capital employed</b>	<b>4,409,059</b>	<b>3,967,235</b>	<b>3,233,218</b>	<b>2,158,497</b>	<b>1,253,090</b>
<b>PROFIT &amp; LOSS ACCOUNTS</b>					
Turnover	17,346,662	14,937,371	14,222,114	11,838,200	8,091,236
<b>Profit Before Taxation</b>	<b>1,519,526</b>	<b>1,686,560</b>	<b>2,008,503</b>	<b>1,683,604</b>	<b>587,960</b>
Taxation	(565,230)	(542,566)	(626,298)	(532,210)	(190,519)
<b>Profit After Taxation</b>	<b>954,296</b>	<b>1,143,994</b>	<b>1,382,205</b>	<b>1,151,394</b>	<b>397,441</b>
Dividends	(512,472)	(409,978)	(307,483)	(245,987)	(163,991)
<b>Retained Profit for the year</b>	<b>441,824</b>	<b>734,017</b>	<b>1,074,721</b>	<b>905,407</b>	<b>233,450</b>
<b>Earning Per 50k share</b>	<b>233</b>	<b>279</b>	<b>337</b>	<b>281</b>	<b>97</b>
<b>Dividend per 50k share</b>	<b>125</b>	<b>100</b>	<b>75</b>	<b>60</b>	<b>40</b>
<b>Net Assets per 50k share</b>	<b>1075</b>	<b>968</b>	<b>789</b>	<b>526</b>	<b>306</b>

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