



Mothercare plc

**Additional Financial Information on the Early
Learning Centre**

18 October 2007

- This paper provides additional information concerning the seasonality of the Early Learning Centre acquired by Mothercare on 19 June 2007.
- The purpose is to facilitate the analysis of the impact of the acquisition on Mothercare plc's consolidated interim and full year results.

ELC Proforma H1 / H2 Estimate – 2006/07



	H1 28 weeks to 14 October 2006	H2 24 weeks to 31 March 2007	Full Year 52 weeks to 31 March 2007
Sales	£74m	£100m	£174m
EBITA	(£7.5m)	£12.5m	£5m

- Results restated to conform to Mothercare year and adjusted to remove exceptional items and discontinued activities



Estimated Pre- and Post- Acquisition Results

- The acquisition of ELC was completed on 19 June 2007.
- As a result of the seasonality of the ELC business, it is estimated that between 1 April and 19 June, the adjusted EBITA of ELC is a loss of approximately £3.5million (un-audited estimate).
- It is expected therefore that the adjusted EBITA on a statutory basis, in the year of acquisition only (that is the year ending 31 March 2008), will be approximately £3.5m higher than if ELC had been owned for the full financial year.