

Summary financial statement

This summary financial statement is only a summary of information contained in the annual report and accounts, directors' report and the directors' remuneration report. It does not contain sufficient information to allow as full an understanding of the results and state of affairs of the company or group, or of their policies and arrangements concerning directors' remuneration, as is provided by the full annual report and accounts. The financial statements, directors' report and auditors' report (which is unqualified) are included in a separate document entitled 'Annual Report and Accounts' which is available to shareholders, free of charge, from the address shown in shareholder information on page 36.

If you would prefer to receive the full Annual Report and Accounts each year, please write to the company's registrars, Computershare Investor Services plc, at the address shown on the shareholder information page.

Statement of the independent auditors to the members of Boots Group PLC pursuant to section 251 of the Companies Act 1985.

We have examined the summary financial statement set out on pages 29 to 35.

This statement is made solely to the company's members, as a body, in accordance with section 251 of the Companies Act 1985. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in such a statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our work, for this statement, or for the opinions we have formed.

Respective responsibilities of directors and auditors The directors are responsible for preparing the annual review in accordance with applicable United Kingdom law. Our responsibility is to report to you our opinion on the consistency of the annual review with the full annual financial statements and directors' report and the directors' remuneration report, and its compliance with the relevant requirements of Section 251 of the Companies Act 1985 and the regulations made thereunder. We also read the other information contained in the annual review and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the summary financial statement.

Basis of audit opinion We conducted our work in accordance with Bulletin 1999/6 'The auditors' statement on the summary financial statement' issued by the Auditing Practices Board for use in the United Kingdom. Our report on the group's full annual financial statements describes the basis of our audit opinion on those financial statements.

Opinion In our opinion, the summary financial statement is consistent with the full annual financial statements, the directors' report and the directors' remuneration report of Boots Group PLC for the year ended 31st March 2004 and complies with the applicable requirements of section 251 of the Companies Act 1985 and the regulations made thereunder.

KPMG Audit Plc

Chartered Accountants

Registered Auditor

Birmingham

26th May 2004