

## Consolidated income statement

for the year ended 30 April 2006

	Notes	Year ended 30 April	
		2006 \$'000	2005 \$'000
Turnover	1	<b>143,688</b>	150,645
Total cost of sales		<b>(12,104)</b>	(10,914)
<b>Gross profit</b>		<b>131,584</b>	139,731
Selling and distribution costs		<b>(48,500)</b>	(48,105)
Research and development expense		<b>(17,088)</b>	(17,598)
Administrative expenses		<b>(43,263)</b>	(33,114)
<b>Operating profit</b>		<b>22,733</b>	40,914
<b>Analysed as:</b>			
<b>Operating profit before exceptional items</b>		<b>36,946</b>	47,889
Exceptional items	3	<b>(14,213)</b>	(6,975)
<b>Operating profit</b>		<b>22,733</b>	40,914
Interest payable and similar charges	5	<b>(1,137)</b>	(8,656)
Interest receivable and similar income		<b>962</b>	382
<b>Profit before tax</b>	1,3	<b>22,558</b>	32,640
Taxation	6	<b>(6,332)</b>	(11,597)
<b>Profit after tax</b>		<b>16,226</b>	21,043
Earnings per share expressed in cents per share			
– basic	8	<b>8.25</b>	14.28
– diluted	8	<b>8.17</b>	13.98
Earnings per share expressed in pence per share			
– basic	8	<b>4.68</b>	7.67
– diluted	8	<b>4.63</b>	7.51

All results are from continuing operations.

The notes on pages 32 to 58 are an integral part of these consolidated financial statements.