

Consolidated income statement

	Six months ended 31 October 2006 (unaudited) \$'000	Six months ended 31 October 2005 (unaudited) \$'000	Year ended 30 April 2006 (audited) \$'000
Turnover	78,966	72,859	143,688
Cost of sales	(8,052)	(9,302)*	(17,552)*
Gross profit	70,914	63,557	126,136
Selling and distribution costs	(19,948)	(24,374)	(48,500)
Research and development	(10,811)	(11,225)*	(21,714)*
Administrative expenses	(10,133)	(14,301)*	(33,189)*
Operating profit	30,022	13,657	22,733
Analysed as:			
Operating profit before exceptional items	30,412	19,615	36,946
Exceptional items	(390)	(5,958)	(14,213)
Operating profit	30,022	13,657	22,733
Interest payable and similar charges	(5)	(1,158)	(1,137)
Interest receivable and similar income	1,370	362	962
Profit before tax	31,387	12,861	22,558
Taxation	(7,377)	(3,858)	(6,332)
Profit for the period	24,010	9,003	16,226
Earnings per share expressed in cents per share			
– basic	12.03	4.66	8.25
– diluted	11.89	4.61	8.17
Earnings per share expressed in pence per share			
– basic	6.43	2.61	4.68
– diluted	6.36	2.58	4.63

Note:

Dividends recognised in the period amounted to \$7,983,000 (six months ended 31 October 2005: nil), or 4 cents per share. The interim dividend proposed but not recognised in these interim financial statements amounted to \$5,994,000 (six months ended 31 October 2005: \$3,987,000), or 3 cents per share (six months ended 31 October 2005: 2 cents per share).

* Certain costs have been reclassified between cost of sales, research and development and administrative expenses as disclosed in note 2.