

Consolidated profit and loss account

for the year ended 31 March 2005

	Group 2005 \$'000	Group 2004 \$'000
Turnover	30,397	27,595
Cost of sales	(10,361)	(9,449)
Gross profit	20,036	18,146
Sales and marketing expenses	(10,241)	(9,692)
Administrative expenses	(3,531)	(3,072)
Research and development expenditure	(733)	(782)
Total operating expenses	(14,505)	(13,546)
Profit on ordinary activities before interest	5,531	4,600
Interest receivable and similar income	244	263
Interest payable and similar charges	(24)	(35)
Profit on ordinary activities before taxation	5,751	4,828
Taxation	1,898	1,829
Profit for the year	7,649	6,657
Dividends	(1,150)	(966)
Retained profit for the year	6,499	5,691
Earnings per ordinary share		
Earnings per ordinary share	6.83c	6.04c
Diluted earnings per share	6.77c	6.00c

Statement of Group total recognised gains and losses

for the year ended 31 March 2005

	Group 2005 \$'000	Group 2004 \$'000
Profit for the financial year	7,649	6,657
Currency translation differences on foreign currency net investments	180	499
Total profit recognised since last annual report	7,829	7,156

There is no difference between the profit on ordinary activities before taxation and the retained profit for the year stated above and their historical cost equivalents.