

CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND COMPREHENSIVE INCOME

Year ended 30th June 2015

	Note	Underlying results before exceptional and other items 2015 £'000	Exceptional and other items ⁽ⁱ⁾ 2015 £'000	Total 2015 £'000	Underlying results before exceptional and other items 2014 £'000	Exceptional and other items ⁽ⁱ⁾ 2014 £'000	Total 2014 £'000
Revenue	5	13,536	—	13,536	12,881	—	12,881
Cost of sales		(5,963)	—	(5,963)	(5,739)	—	(5,739)
Gross profit		7,573	—	7,573	7,142	—	7,142
Distribution costs		(279)	—	(279)	(257)	—	(257)
Administrative expenses		(4,041)	(110)	(4,151)	(3,823)	(119)	(3,942)
Research & development expenses		(143)	—	(143)	(260)	—	(260)
Operating profit/(loss)	4, 6	3,110	(110)	3,000	2,802	(119)	2,683
Finance income		27	—	27	27	—	27
Finance expense	9	—	(17)	(17)	—	(38)	(38)
Profit/(loss) before tax	4, 6	3,137	(127)	3,010	2,829	(157)	2,672
Income tax (expense)/credit	10	(502)	26	(476)	(570)	35	(535)
Total comprehensive income/(loss) for the year		2,635	(101)	2,534	2,259	(122)	2,137
Earnings per share							
Basic	12	12.6p		12.1p	10.8p		10.3p
Fully diluted	12	12.5p		12.0p	10.8p		10.2p

Total comprehensive income/(loss) for the year is attributable to the equity holders of the parent.

⁽ⁱ⁾ In order to aid understanding of underlying business performance, the Directors have presented underlying results before the effect of exceptional and other items. These exceptional and other items are analysed in detail in note 4 to these financial statements.