

# Consolidated Profit and Loss Account

for the year ended 30 November 2005

Notes	2005	2005	2005	2004	2004	2004
	Before exceptional items and amortisation of goodwill £000	Exceptional items and amortisation of goodwill £000	Total £000	Restated Before exceptional items and amortisation of goodwill £000	Restated Exceptional items and amortisation of goodwill £000	Restated Total £000
<b>1 Turnover</b>						
Continuing	165,474	–	165,474	142,422	–	142,422
Acquisitions	9,929	–	9,929	–	–	–
Discontinued	51,583	–	51,583	59,229	–	59,229
	<b>226,986</b>	<b>–</b>	<b>226,986</b>	201,651	–	201,651
<b>2 Operating profit</b>						
Continuing	11,118	(1,792)	9,326	11,778	(1,006)	10,772
Acquisitions	1,932	(718)	1,214	–	–	–
Discontinued	536	–	536	1,246	–	1,246
	<b>13,586</b>	<b>(2,510)</b>	<b>11,076</b>	13,024	(1,006)	12,018
<b>7 Exceptional non-operating items</b>						
Businesses disposed of	–	(36,855)	(36,855)	–	–	–
Gain on sale of fixed assets	–	233	233	–	–	–
	–	<b>(36,622)</b>	<b>(36,622)</b>	–	–	–
<b>8 Net interest payable</b>	(1,017)	–	(1,017)	(981)	–	(981)
<b>Profit/(loss) on ordinary activities before taxation</b>	<b>12,569</b>	<b>(39,132)</b>	<b>(26,563)</b>	12,043	(1,006)	11,037
<b>9 Taxation on profit/(loss) on ordinary activities</b>	<b>(2,024)</b>	<b>454</b>	<b>(1,570)</b>	(4,218)	308	(3,910)
<b>Profit/(loss) on ordinary activities before taxation</b>	<b>10,545</b>	<b>(38,678)</b>	<b>(28,133)</b>	7,825	(698)	7,127
<b>22 Minority interest — equity</b>			<b>(292)</b>			(109)
<b>(Loss)/profit for the financial year</b>			<b>(28,425)</b>			7,018
<b>10 Dividends (including non-equity)</b>			<b>(4,733)</b>			(4,509)
<b>21 Transferred (from)/to reserves</b>			<b>(33,158)</b>			2,509
<b>11 Earnings per ordinary share before exceptional items and amortisation of goodwill</b>			<b>10.25p</b>			7.73p
<b>Basic (losses)/earnings per ordinary share</b>			<b>(28.49p)</b>			7.03p
<b>Fully diluted (losses)/earnings per ordinary share</b>			<b>(27.87p)</b>			6.88p

There is no material difference between the results disclosed in the Profit and Loss Account and the result as given by an unmodified historic cost basis.