

## Consolidated Statement of Income

For the year ended 31 December 2009

	Note	2009 £m	2008 £m
<b>Continuing operations</b>			
Revenue	5	<b>787.3</b>	787.1
Cost of sales		<b>(342.0)</b>	(334.5)
<b>Gross profit</b>		<b>445.3</b>	452.6
Indirect production and engineering expenses		<b>(84.0)</b>	(71.1)
Sales and marketing expenses		<b>(184.7)</b>	(191.7)
Administrative expenses		<b>(108.1)</b>	(76.1)
<b>Operating profit</b>			
Operating profit before amortisation of acquisition-related intangibles	3	<b>79.2</b>	118.3
Amortisation of acquisition-related intangibles	3	<b>(10.7)</b>	(4.6)
	6	<b>68.5</b>	113.7
Profit on disposal of businesses	26	<b>0.1</b>	0.3
Financial income	9	<b>5.9</b>	7.8
Finance costs	9	<b>(20.3)</b>	(15.7)
<b>Profit before tax</b>		<b>54.2</b>	106.1
Taxation – UK	10	<b>(2.6)</b>	1.5
Taxation – Overseas	10	<b>(9.0)</b>	(26.5)
<b>Profit after tax for the year from continuing operations attributable to owners of the company</b>		<b>42.6</b>	81.1
Basic earnings per share (pence)	12	<b>36.9</b>	70.3
Diluted earnings per share (pence)	12	<b>36.8</b>	69.8
Interim dividends paid and final dividends proposed for the year (per share)	11	<b>24.25p</b>	23.4p
Dividends paid during the year (per share)	11	<b>23.4p</b>	21.7p

Spectris uses adjusted figures as key performance measures in addition to those reported under adopted IFRS. Reconciliations showing how the adjusted performance measures are derived from those reported under adopted IFRS are set out in Note 3.