

## Consolidated income statement

For the financial year ended 31 December 2016

	Notes	2016 Before exceptional items US\$'000	2016 Exceptional items US\$'000	2016 After exceptional items US\$'000	2015 US\$'000
Revenue	5	22,411	—	22,411	22,010
Cost of sales	6	(7,436)	—	(7,436)	(8,361)
<b>Gross profit</b>		<b>14,975</b>	<b>—</b>	<b>14,975</b>	<b>13,649</b>
Operating expenses	6/7	(11,822)	(287)	(12,109)	(11,995)
<b>Operating profit</b>		<b>3,153</b>	<b>(287)</b>	<b>2,866</b>	<b>1,654</b>
Finance income	9	2	—	2	2
Finance costs	9	(490)	—	(490)	(598)
<b>Net finance costs</b>		<b>(488)</b>	<b>—</b>	<b>(488)</b>	<b>(596)</b>
<b>Profit before income tax</b>		<b>2,665</b>	<b>(287)</b>	<b>2,378</b>	<b>1,058</b>
Income tax expense	10	(547)	36	(511)	(632)
<b>Profit for the financial year</b>		<b>2,118</b>	<b>(251)</b>	<b>1,867</b>	<b>426</b>
<b>Earnings per share (in US\$ cents per share)</b>	29				
– Basic				10.0	2.3
– Diluted				9.8	2.2
<b>Reconciliation of EBITDA and adjusted EBITDA</b>	Notes			2016 US\$'000	2015 US\$'000
<b>Operating profit</b>				<b>2,866</b>	<b>1,654</b>
Depreciation	11			282	372
Amortisation	12			1,941	1,845
<b>EBITDA</b>				<b>5,089</b>	<b>3,871</b>
Share options expense	8			281	131
Exceptional items	7			287	—
<b>Adjusted EBITDA</b>				<b>5,657</b>	<b>4,002</b>