

Consolidated income statement

for the year ended 31 December 2021

| | Notes | 2021 £'000 | 2020 £'000 |
|--|-------|-----------------|---------------|
| Revenue | 5 | 59,254 | 47,984 |
| Cost of sales | | (39,064) | (34,974) |
| Gross profit | | 20,190 | 13,010 |
| Research and development expenses | | (5,706) | (4,535) |
| Research and development expenditure credit | | 270 | 142 |
| Sales and marketing expenses | | (6,342) | (5,970) |
| General and administrative expenses | | (10,070) | (8,022) |
| Impairment reversals on financial assets | | 388 | 946 |
| Restructuring and transaction expenses | | (1,404) | (754) |
| Other operating income | 7 | - | 819 |
| Fair value gain on financial assets at FVPL | 22 | 987 | - |
| Gain on derivative financial liabilities | 22 | 2,919 | 77 |
| Operating profit/(loss) | | 1,232 | (4,287) |
| Investment income | 10 | 4 | 47 |
| Finance costs | | (242) | (82) |
| Profit/(loss) before tax | | 994 | (4,322) |
| Income tax credit/(expense) | 12 | (299) | (52) |
| Profit/(loss) for the year from continuing operations | | 695 | (4,374) |
| Profit/(loss) from discontinued operations after tax | 11 | 13,533 | (10,295) |
| Profit/(loss) for the year | | 14,228 | (14,669) |
| Attributable to: | | | |
| Owners of the Company | | 16,219 | (11,685) |
| Non-controlling interest | 35 | (1,991) | (2,984) |
| Profit/(loss) for the year | | 14,228 | (14,669) |
| Earnings/(loss) per share – Total | | | |
| Basic | 14 | 20.9p | (15.2p) |
| Diluted | 14 | 20.6p | (15.2p) |
| Earnings/(loss) per share – Continuing operations | | | |
| Basic | 14 | 0.9p | (5.7p) |
| Diluted | 14 | 0.9p | (5.7p) |

There were no dividends paid during the current and preceding year.

Consolidated statement of comprehensive income

for the year ended 31 December 2021

| | Notes | 2021 £'000 | Restated 2020 £'000 |
|---|-------|----------------|---------------------------|
| Profit/(loss) for the year | | 14,228 | (14,669) |
| Items that may be reclassified subsequently to profit or loss: | | | |
| Exchange differences on retranslation of net investment | | 143 | 262 |
| Tax | | - | (5) |
| Other comprehensive income for the year | | 143 | 257 |
| Total comprehensive income/(loss) for the year | | 14,371 | (14,412) |
| Total comprehensive loss attributable to: | | | |
| Owners of the Company | | 16,366 | (11,444) |
| Non-controlling interests | 35 | (1,995) | (2,968) |
| | | 14,371 | (14,412) |