

31 July 2011	Australia	New Zealand	United Kingdom	Elimination	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Segment profit / (loss) before income tax	33,149	27,311	(2,568)	(675)	57,217
Income tax expense	(9,723)	(8,428)	-	-	(18,151)
Profit / (loss) after tax					39,066
Segment profit / (loss) before income tax includes the following specific income and (expenses):					
Sales to external customers	187,565	110,335	8,243	-	306,143
Sales to Group entities	216	1,082	62	(1,360)	-
Cost of sales	(58,578)	(43,469)	(3,513)	-	(105,560)
Interest income	141	38	-	-	179
Interest expense	(2,530)	(1,913)	-	-	(4,443)
Other finance costs	(1,158)	(1,098)	-	-	(2,256)
Intercompany net finance income/(expense)	(3,556)	3,556	-	-	-
Intercompany recharges income/(expense)	(6,872)	6,872	-	-	-
Exchange gain/(loss) on foreign currency borrowing	741	56	(340)	(740)	(283)
Depreciation and software amortisation	(4,628)	(2,371)	(416)	-	(7,415)
Additions of non-current assets	7,551	4,244	69	-	11,864
Total current assets	32,381	388,794	3,103	(364,362)	59,916
Total non-current assets	138,507	335,600	695	(194,828)	279,974
Total assets	170,888	724,394	3,798	(559,190)	339,890
Total current liabilities	(88,755)	(11,270)	(3,721)	65,563	(38,183)
Total non-current liabilities	(20,057)	(26,724)	-	-	(46,781)
Total liabilities	(108,812)	(37,994)	(3,721)	65,563	(84,964)

Revenue is allocated based on the country in which the customer is located. New Zealand includes holding company costs and head office charges.

Assets / liabilities are allocated based on where the assets / liabilities are located.

The Group operates in one industry being outdoor clothing and equipment.

Deferred tax assets have been included within non-current assets as they form part of the amounts provided to the Chief Operating Decision Maker, and the comparative information has been updated to reflect this.