



- 1) BOV's 2015 High and Low have been adjusted to take account of the Bonus Share Issue of 1 new share for every 11 held in January 2015.
- 2) The dividend distributed by Simonds Parsons Cisk plc of a total of EUR0.0833 per share for the year ended 31 January 2014 represents a net dividend to shareholders.
- 3) The interim gross dividend of €0.015 per share of Malita Investments plc is payable to the Ordinary 'B' shareholders whilst the final gross dividend of €0.021 per share is payable to both 'A' and 'B' Ordinary shareholders.
- 4) The dividend distributed by Medserv plc of a total of EUR0.056 per share for the year ended 31 December 2014 represents a net dividend to shareholders.
- 5) The dividend distributed by RS2 Software plc of a total of EUR0.0222 per share for the year ended 31 December 2013 represents a net dividend to shareholders.

(a) **Gross Dividend Yield** : this shows the return offered to the investor before income tax is deducted. The dividend yield is calculated by expressing the gross dividend as a percentage of the current market price.
Net Dividend Yield : this shows the return offered to the investor after income tax is deducted, if any. The dividend yield is calculated by expressing the net dividend as a percentage of the current market price.
Dividend Cover : the number of times that a company's earnings per share cover the net dividend payment.
Net Asset Value per Share : The NAV per Share is calculated by dividing the value of shareholders' funds with the number of shares in issue.
Earnings per Share : this is arrived at by dividing the company's profit after tax (in the latest 12-month period) by the number of shares in issue.
Price/Earnings Ratio : this is calculated by dividing the current market price by the company's earnings per share achieved in its latest 12-month period.

Past performance is not a guide to future returns. The investments mentioned above may not be suitable for all investors and professional advice should be sought if in doubt.