

Group Statement of Comprehensive Income

to the members of Superdry Plc

	Note	Underlying* 2020 £m	Exceptional and other items (note 6) £m	Total 2020 £m	Restated** Underlying 2019 £m	Exceptional and other items (note 6) £m	Restated** Total 2019 £m
Revenue	4	704.4	-	704.4	871.7	-	871.7
Cost of sales		(326.5)	-	(326.5)	(391.3)	-	(391.3)
Gross profit		377.9	-	377.9	480.4	-	480.4
Selling, general and administrative expenses	5	(412.1)	(127.0)	(539.1)	(447.0)	(140.2)	(587.2)
Other gains and losses (net)	11	9.1	1.9	11.0	10.8	23.9	34.7
Impairment losses on trade receivables	24	(9.2)	-	(9.2)	-	-	-
Operating (loss)/profit	12	(34.3)	(125.1)	(159.4)	44.2	(116.3)	(72.1)
Finance income	13	0.2	-	0.2	0.3	-	0.3
Finance expense	13	(7.7)	-	(7.7)	(1.3)	-	(1.3)
Impairment losses on other financial assets	20,24	-	-	-	(1.5)	(8.5)	(10.0)
Share of loss of joint venture	20	-	-	-	(3.7)	(2.5)	(6.2)
(Loss)/profit before tax	4	(41.8)	(125.1)	(166.9)	38.0	(127.3)	(89.3)
Tax credit/(expense)	14	6.1	17.4	23.5	(11.5)	(0.9)	(12.4)
(Loss)/profit for the period		(35.7)	(107.7)	(143.4)	26.5	(128.2)	(101.7)
Attributable to:							
Owners of the Company		(35.7)	(107.7)	(143.4)	26.5	(128.2)	(101.7)
Other comprehensive expense net of tax:							
Items that may be subsequently reclassified to profit or loss							
Currency translation differences		(2.5)	-	(2.5)	(1.4)	-	(1.4)
Total comprehensive (expenses)/income for the period		(38.2)	(107.7)	(145.9)	25.1	(128.2)	(103.1)
Attributable to:							
Owners of the Company		(38.2)	(107.7)	(145.9)	25.1	(128.2)	(103.1)
		pence per share		pence per share	pence per share		pence per share
Earnings per share:							
Basic	16	(43.5)		(174.9)	32.4		(124.2)
Diluted	16	(43.3)		(174.1)	32.3		(123.9)

* Underlying is defined in note 37.

** The reported comparatives have been restated to reflect a prior year adjustment, see note 36 in the Notes to the Group and Company Financial statements.

2020 is for the 52 weeks ended 25 April 2020 and 2019 is for the 52 weeks ended 27 April 2019.

The Company has elected to take the exemption under Section 408 of the Companies Act 2006 not to present the Company statement of comprehensive income.

The notes on pages 132 to 182 inclusive are an integral part of the Group and Company financial statements.