

Statements of Changes in Equity

to the members of Superdry Plc

Group	Note	Share capital £m	Share premium £m	Translation reserve £m	Merger reserve £m	Retained earnings* £m	Total equity £m
Balance at 28 April 2018		4.1	149.0	(1.6)	(302.5)	554.0	403.0
Comprehensive expense							
Loss for the period		-	-	-	-	(98.5)	(98.5)
Effect of prior year restatement (see Note 36)		-	-	-	-	(3.2)	(3.2)
Restated loss for the period		-	-	-	-	(101.7)	(101.7)
Other comprehensive expense							
Currency translation differences		-	-	(1.4)	-	-	(1.4)
Total other comprehensive expense		-	-	(1.4)	-	-	(1.4)
Restated total comprehensive expense for the period		-	-	(1.4)	-	(101.7)	(103.1)
Transactions with owners							
Employee share award schemes	8,9	-	-	-	-	3.5	3.5
Shares issued		-	0.1	-	-	-	0.1
Dividend payments	17	-	-	-	-	(46.0)	(46.0)
Total transactions with owners		-	0.1	-	-	(42.5)	(42.4)
Restated balance at 27 April 2019		4.1	149.1	(3.0)	(302.5)	409.8	257.5
Effect of change in accounting policy for initial application of IFRS 16 (see Note 3)		-	-	-	-	3.3	3.3
Restated balance at 27 April 2019		4.1	149.1	(3.0)	(302.5)	413.1	260.8
Comprehensive expense							
Loss for the period		-	-	-	-	(143.4)	(143.4)
Other comprehensive expense							
Currency translation differences		-	-	(2.5)	-	-	(2.5)
Total other comprehensive expense		-	-	(2.5)	-	-	(2.5)
Total comprehensive expense for the period		-	-	(2.5)	-	(143.4)	(145.9)
Transactions with owners							
Employee share award schemes	8,9	-	-	-	-	1.2	1.2
Dividend payments	17	-	-	-	-	(3.4)	(3.4)
Total transactions with owners		-	-	-	-	(2.2)	(2.2)
Balance at 25 April 2020		4.1	149.1	(5.5)	(302.5)	267.5	112.7

* 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