

# COMPANY STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2023

	Share capital £m	Share premium account £m	Treasury shares £m	Share-based payment reserve £m	Retained earnings £m	Total equity £m
<b>Balance at 1 January 2023</b>	<b>0.1</b>	<b>22.2</b>	<b>—</b>	<b>0.9</b>	<b>31.4</b>	<b>54.6</b>
<b>Comprehensive income for the year</b>						
Profit for the year	—	—	—	—	3.7	3.7
<b>Total comprehensive income for the year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3.7</b>	<b>3.7</b>
<b>Contributions by and distributions to owners</b>						
Exercise of share options	—	—	0.6	(0.8)	0.2	—
Share-based payments	—	—	—	1.0	—	1.0
Purchase of own shares	—	—	(0.7)	—	—	(0.7)
Dividends paid	—	—	—	—	(10.3)	(10.3)
<b>Total transactions with owners recognised directly in equity</b>	<b>—</b>	<b>—</b>	<b>(0.1)</b>	<b>0.2</b>	<b>(10.1)</b>	<b>(10.0)</b>
<b>Balance at 31 December 2023</b>	<b>0.1</b>	<b>22.2</b>	<b>(0.1)</b>	<b>1.1</b>	<b>25.0</b>	<b>48.3</b>

	Share capital £m	Share premium account £m	Treasury shares £m	Share-based payment reserve £m	Retained earnings £m	Total equity £m
Balance at 1 January 2022	0.1	21.9	—	1.1	25.2	48.3
Comprehensive income for the year						
Profit for the year	—	—	—	—	17.3	17.3
Total comprehensive income for the year	—	—	—	—	17.3	17.3
Contributions by and distributions to owners						
Share capital issued	—	—	—	—	—	—
Exercise of share options	—	0.3	—	—	—	0.3
Share-based payments	—	—	—	(0.2)	—	(0.2)
Dividends paid	—	—	—	—	(11.1)	(11.1)
Total transactions with owners recognised directly in equity	—	0.3	—	(0.2)	(11.1)	(11.0)
Balance at 31 December 2022	0.1	22.2	—	0.9	31.4	54.6