

Consolidated Statement of Comprehensive Income

For the year ended 31 December 2020

	Note	Year ended 31 December 2020 Underlying £m	Year ended 31 December 2020 Non-underlying ¹ £m	Year ended 31 December 2020 Total £m	Year ended 31 December 2019 Underlying £m	Year ended 31 December 2019 Non-underlying ⁽¹⁾ £m	Year ended 31 December 2019 Total £m
Revenue	4,9	257.9	–	257.9	279.1	–	279.1
Cost of sales		(130.5)	–	(130.5)	(136.2)	–	(136.2)
Gross profit		127.4	–	127.4	142.9	–	142.9
Distribution costs		(15.8)	–	(15.8)	(18.7)	–	(18.7)
Administrative expenses		(97.6)	(3.8)	(101.4)	(98.1)	–	(98.1)
Impairment of goodwill ²		–	(5.8)	(5.8)	–	–	–
IFRS 9 impairments and bad debt charges ²		(3.7)	–	(3.7)	(1.5)	–	(1.5)
Operating profit	9	10.3	(9.6)	0.7	24.6	–	24.6
Finance expense	10	(1.8)	(0.4)	(2.2)	(1.9)	–	(1.9)
Profit/(loss) before tax	9	8.5	(10.0)	(1.5)	22.7	–	22.7
Taxation	11	(1.5)	0.8	(0.7)	(3.4)	–	(3.4)
Profit/(loss) for the year and total comprehensive (expense)/income		7.0	(9.2)	(2.2)	19.3	–	19.3
Basic earnings/(losses) per share	12	6.5p		(2.0)p	19.3p		19.3p
Diluted earnings/(losses) per share	12	6.5p		(2.0)p	19.2p		19.2p

1 Non-underlying items are detailed in Note 7. The Group's policy regarding the recognition of non-underlying items is outlined on page 122.

2 The impairment of goodwill and IFRS 9 impairments have been disclosed on the face of the Consolidated Statement of Comprehensive Income due to the material nature of the charges in 2020.

The Notes on pages 116 to 148 are an integral part of these Consolidated Financial Statements.