

**Company statement of changes in equity
for the year ended 31 December 2017**

	Notes	Called up share capital £'000	Share premium account £'000	Other reserves £'000	Own shares £'000	Share-based payments £'000	Profit and loss account £'000	Total £'000
At 1 January 2016 (as previously reported)		7,764	27,585	25,333	(3,776)	2,393	6,729	66,028
Prior period adjustment		–	–	7,023	–	–	–	7,023
At 1 January 2016 (restated)		7,764	27,585	32,356	(3,776)	2,393	6,729	73,051
Profit for the financial year		–	–	–	–	–	22,313	22,313
Total comprehensive income for the period		–	–	–	–	–	22,313	22,313
New shares issued		14	269	–	–	–	(2)	281
Own shares sold in the period		–	–	–	154	–	(17)	137
Dividends paid	6	–	–	–	–	–	(7,328)	(7,328)
Capital contribution for share-based payments	3	–	–	893	–	–	–	893
Share-based payments		–	–	–	–	(6)	–	(6)
At 1 January 2017 (restated)	10	7,778	27,854	33,249	(3,622)	2,387	21,695	89,341
Loss for the financial year		–	–	–	–	–	(1,067)	(1,067)
Total comprehensive income for the period		–	–	–	–	–	(1,067)	(1,067)
New shares issued		55	1,463	–	–	–	–	1,518
Dividends paid	6	–	–	–	–	–	(7,728)	(7,728)
Deferred tax on share-based payment transactions		–	–	–	–	–	(6)	(6)
Capital contribution for shared based payments	3	–	–	1,920	–	–	–	1,920
Share-based payments		–	–	–	–	827	–	827
At 31 December 2017		7,833	29,317	35,169	(3,622)	3,214	12,894	84,805

The share premium account and other reserves are non-distributable.

Other reserves represent the profit from the sale of a subsidiary, the non-distributable portion of the dividend received in Xaar plc from Xaar Digital Limited and the capital contribution to investments relating to share-based payments.

The share-based payment reserve represents the cumulative charge made under IFRS 2 in relation to share options and LTIP awards.

Full details of share capital, share premium and own shares are given in notes 25, 26 and 27 to the consolidated financial statements.