

## Company statement of changes in equity for the year ended 31 December 2022

	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 2021		7,833	29,328	36,723	(1,937)	3,520	9,935	85,402
Loss for the financial year		-	-	-	-	-	(1,867)	(1,867)
<b>Total comprehensive income for the period</b>		-	-	-	-	-	(1,867)	(1,867)
Own shares sold in the period		-	-	-	34	-	-	34
Share option exercises		11	99	-	-	-	(32)	78
Capital contribution for share-based payments	4	-	-	385	-	-	-	385
Credit to equity for equity-settled share-based payments	10	-	-	-	-	260	-	260
<b>At 31 December 2021</b>		<b>7,844</b>	<b>29,427</b>	<b>37,108</b>	<b>(1,903)</b>	<b>3,780</b>	<b>8,036</b>	<b>84,292</b>
Loss for the financial year		-	-	-	-	-	(3,588)	(3,588)
<b>Total comprehensive expense for the period</b>		-	-	-	-	-	(3,588)	(3,588)
Own shares purchased in the period		-	-	-	(1,000)	-	-	(1,000)
Own shares sold in the period		-	-	-	2,148	-	-	2,148
Share option exercises		-	-	-	-	-	(1,740)	(1,740)
Cash settlement of share options		-	-	-	-	-	(249)	(249)
Capital contribution for share-based payments	4	-	-	895	-	-	-	895
Credit to equity for equity-settled share-based payments	10	-	-	-	-	663	-	663
<b>At 31 December 2022</b>		<b>7,844</b>	<b>29,427</b>	<b>38,003</b>	<b>(755)</b>	<b>4,443</b>	<b>2,459</b>	<b>81,421</b>

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 26, 27 and 28 to the consolidated financial statements.