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## **Diploma in Corporate Finance**

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### **Corporate Finance Techniques & Theory**

Tuesday 23 June 2015

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## **Information Booklet for questions 8 & 9**



## boohoo.com plc (AIM:BOO) > Quick Comparable Analysis:

### Details

Template:	Capital IQ Default Comps
Currency:	British Pound
As-Of Date:	Mar-09-2015

### Company Comp Set

Company Name	Day Close Price Latest	Shares Outstanding Latest	Market Capitalization Latest	LTM Net Debt	Total Enterprise Value Latest	LTM Tangible Book Value/Share	LTM Total Revenue	LTM EBITDA	LTM EBIT	NTM Revenue (Capital IQ)	NTM EBITDA (Capital IQ)	NTM EPS (Capital IQ)
ASOS plc (AIM:ASC)	33.5	83.4	2,794.9	(74.3)	2,720.2	1.56	975.5	49.5	43.6	1,148.14	65.57	0.42
MySale Group plc (AIM:MYSL)	0.56	150.6	85.0	(30.2)	53.9	0.2	118.9	(9.7)	(10.5)	124.1	( 5.14)	( 0.03)
Zalando SE (XTRA:ZAL)	18.84	244.8	4,610.9	(743.9)	3,867.0	3.29	1,589.8	56.6	44.6	1,961.76	91.7	0.21
LightInTheBox Holding Co., Ltd. (NYSE:LITB)	3.94	50.9	200.4	(53.7)	143.3	0.57	253.1	(19.1)	(20.3)	335.82	( 9.01)	( 0.13)
YOOX S.p.A. (BIT:YOOX)	14.76	61.9	914.5	(22.3)	892.3	1.83	376.5	35.0	16.6	432.87	43.92	0.21
Buch.de Internetstores AG	-	-	-	(29.1)	-	2.39	73.4	1.9	-	-	-	-
LDLC.com SA (ENXTPA:LDL)	14.11	5.6	79.5	4.1	83.6	2.72	199.1	8.5	7.9	213.73	9.73	1.01
Kenko.com Inc. (TSE:3325)	5.45	7.1	38.7	(2.9)	35.8	1.53	113.7	(0.8)	(1.7)	-	-	-
Raccoon Co., Ltd. (TSE:3031)	3.99	5.9	23.4	(5.7)	17.7	1.33	22.7	2.3	1.7	-	-	-
Ecommerce Alliance AG (DB:ECF)	4.85	2.4	11.9	1.1	14.4	0.61	69.6	(0.4)	(1.0)	51.7	( 0.02)	( 0.15)

boohoo.com plc (AIM:BOO)	0.25	1,123.1	285.0	(55.7)	229.2	0.05	125.6	13.6	12.5	158.24	16.16	0.01
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### Summary Statistics

	Day Close Price Latest	Shares Outstanding Latest	Market Capitalization Latest	LTM Net Debt	Total Enterprise Value Latest	LTM Tangible Book Value/Share	LTM Total Revenue	LTM EBITDA	LTM EBIT	NTM Revenue (Capital IQ)	NTM EBITDA (Capital IQ)	NTM EPS (Capital IQ)
High	33.5	244.8	4,610.9	4.1	3,867.0	3.29	1,589.8	56.6	44.6	1,961.76	91.7	1.01
Low	0.56	2.4	11.9	(743.9)	14.4	0.2	22.7	(19.1)	(20.3)	51.7	( 9.01)	( 0.15)
Mean	11.11	68.1	973.3	(95.7)	869.8	1.6	379.2	12.4	8.1	609.73	28.11	0.22
Median	5.45	50.9	85.0	(25.7)	83.6	1.55	159.0	2.1	0.9	335.82	9.73	0.21

Displaying 11 Companies.

All values in millions, except per share data and ratios.

Values converted at today's spot rate.

Companies by default are sorted by S&P Capital IQ's proprietary relevancy score.

Historical Equity Pricing Data supplied by



## boohoo.com plc (AIM:BOO) > Quick Comparable Analysis > Trading Multiples

### Details

Template: Capital IQ Default Comps  
 Currency: British Pound  
 As-Of Date: Mar-09-2015

### Company Comp Set

Company Name	TEV/Total Revenues LTM - Latest	TEV/EBITDA LTM - Latest	TEV/EBIT LTM - Latest	P/Diluted EPS Before Extra LTM - Latest	P/TangBV LTM - Latest	NTM TEV/Forward Total Revenue (Capital IQ)	NTM TEV/Forward EBITDA (Capital IQ)	NTM Forward P/E (Capital IQ)
ASOS plc (AIM:ASC)	2.8x	55.0x	62.4x	75.3x	21.4x	2.28x	39.97x	78.07x
MySale Group plc (AIM:MYSL)	0.4x	NM	NM	NM	2.8x	0.41x	NM	NM
Zalando SE (XTRA:ZAL)	2.4x	68.3x	86.7x	131.2x	5.7x	1.91x	40.89x	88.62x
LightInTheBox Holding Co., Ltd. (NYSE:LITB)	0.6x	NM	NM	NM	6.9x	0.46x	NM	NM
YOOX S.p.A. (BIT:YOOX)	2.4x	25.9x	55.5x	92.3x	8.0x	2.06x	20.31x	70.73x
Buch.de Internetstores AG	-	-	-	-	-	-	-	-
LDLC.com SA (ENXTPA:LDL)	0.4x	9.9x	10.6x	14.8x	5.2x	0.38x	8.44x	13.69x
Kenko.com Inc. (TSE:3325)	0.3x	NM	NM	NM	3.6x	-	-	-
Racoon Co., Ltd. (TSE:3031)	0.8x	7.8x	10.1x	25.1x	3.0x	-	-	-
Ecommerce Alliance AG (DB:ECF)	0.2x	NM	NM	NM	7.9x	0.28x	NM	NM

boohoo.com plc (AIM:BOO)	1.8x	16.8x	18.3x	32.1x	5.0x	1.42x	13.93x	26.32x
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Summary Statistics	TEV/Total Revenues LTM - Latest	TEV/EBITDA LTM - Latest	TEV/EBIT LTM - Latest	P/Diluted EPS Before Extra LTM - Latest	P/TangBV LTM - Latest	NTM TEV/Forward Total Revenue (Capital IQ)	NTM TEV/Forward EBITDA (Capital IQ)	NTM Forward P/E (Capital IQ)
High	2.8x	68.3x	86.7x	131.2x	21.4x	2.28x	40.89x	88.62x
Low	0.2x	7.8x	10.1x	14.8x	2.8x	0.28x	8.44x	13.69x
Mean	1.1x	33.4x	45.1x	67.7x	7.2x	1.11x	27.40x	62.78x
Median	0.6x	25.9x	55.5x	75.3x	5.7x	0.46x	30.14x	74.40x

Displaying 11 Companies.

All values in millions, except per share data and ratios.

Values converted at today's spot rate.

Companies by default are sorted by S&P Capital IQ's proprietary relevancy score.

Historical Equity Pricing Data supplied by



## boohoo.com plc (AIM:BOO) > Quick Comparable Analysis > Operating Statistics

### Details

Template: Capital IQ Default Comps  
 Currency: British Pound  
 As-Of Date: Mar-09-2015

### Company Comp Set

Company Name	LTM Gross Margin %	LTM EBITDA Margin %	LTM EBIT Margin %	LTM Net Income Margin %	LTM Total Revenues, 1 Yr Growth %	LTM EBITDA, 1 Yr Growth %	LTM EBIT, 1 Yr Growth %	LTM Net Income, 1 Yr Growth %	LTM Total Debt/Capital %	5 Year Beta
ASOS plc (AIM:ASC)	49.7%	5.1%	4.5%	3.79%	26.78%	(19.53%)	(19.94%)	(9.72%)	-	1.02
MySale Group plc (AIM:MYSL)	24.4%	(8.2%)	(8.8%)	(23.09%)	13.68%	-	-	-	0.27%	-
Zalando SE (XTRA:ZAL)	43.3%	3.6%	2.8%	2.13%	25.65%	-	-	-	1.81%	-
LightInTheBox Holding Co., Ltd. (NYSE:LITB)	38.0%	(7.5%)	(8.0%)	(7.84%)	30.77%	-	-	-	-	-
YOOX S.p.A. (BIT:YOOX)	35.8%	9.3%	4.4%	2.63%	15.08%	41.18%	(11.21%)	9.35%	-	1.13
Buch.de Internetstores AG	23.9%	2.7%	0.0%	(0.86%)	24.66%	8.67%	-	-	-	-
LDLC.com SA (ENXTPA:LDL)	16.2%	4.3%	4.0%	2.63%	24.00%	21.17%	25.15%	34.16%	24.61%	0.34
Kenko.com Inc. (TSE:3325)	32.8%	(0.7%)	(1.5%)	(2.02%)	9.96%	-	-	-	13.54%	0.84
Raccoon Co., Ltd. (TSE:3031)	42.1%	10.0%	7.7%	4.23%	(58.98%)	36.94%	37.50%	8.64%	11.23%	0.81
Ecommerce Alliance AG (DB:ECF)	10.9%	(0.6%)	(1.4%)	(0.89%)	68.24%	-	-	-	22.32%	-

boohoo.com plc (AIM:BOO)	61.5%	10.9%	10.0%	7.11%	-	-	-	-	0.16%	-
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Summary Statistics	LTM Gross Margin %	LTM EBITDA Margin %	LTM EBIT Margin %	LTM Net Income Margin %	LTM Total Revenues, 1 Yr Growth %	LTM EBITDA, 1 Yr Growth %	LTM EBIT, 1 Yr Growth %	LTM Net Income, 1 Yr Growth %	LTM Total Debt/Capital %	5 Year Beta
High	49.7%	10.0%	7.7%	4.23%	68.24%	41.18%	37.50%	34.16%	24.61%	1.13
Low	10.9%	(8.2%)	(8.8%)	(23.09%)	(58.98%)	(19.53%)	(19.94%)	(9.72%)	0.27%	0.34
Mean	31.7%	1.8%	0.4%	(1.93%)	17.99%	17.68%	7.88%	10.61%	12.30%	0.83
Median	34.3%	3.1%	1.4%	0.64%	24.33%	21.17%	6.97%	9.00%	12.39%	0.84

Displaying 11 Companies.

All values in millions, except per share data and ratios.

Values converted at today's spot rate.

Companies by default are sorted by S&P Capital IQ's proprietary relevancy score.

Historical Equity Pricing Data supplied by 

## boohoo.com plc (AIM:BOO) > Quick Comparable Analysis > Credit Health Panel

### Details

Template: Capital IQ Default Comps  
 Currency: British Pound  
 As-Of Date: Mar-09-2015

1 Top 2 Above Average 3 Below Average 4 Bottom ▲/▼ Score Change

### Company Comp Set

Company Name	Overall	Operational	Solvency	Liquidity	LTM Period Ending	Financials Updated	Country	Primary Industry Classification
Zalando SE (XTRA:ZAL)	1	2	2	1	Dec-31-2014	Mar-06-2015	Germany	Internet Retail
ASOS plc (AIM:ASC)	2	1	2	4	Aug-31-2014	Dec-25-2014	United	Internet Retail
Raccoon Co., Ltd. (TSE:3031)	2	3	3	2	Jan-31-2015	Feb-25-2015	Japan	Internet Retail
Buch.de Internetstores AG	2	4	2	2	Mar-31-2014	May-24-2014	Germany	Internet Retail
YOOX S.p.A. (BIT:YOOX)	3	2	4	2	Sep-30-2014	Nov-13-2014	Italy	Internet Retail
LightInTheBox Holding Co., Ltd. (NYSE:LITB)	3	3	1	3	Sep-30-2014	Nov-20-2014	China	Internet Retail
Kenko.com Inc. (TSE:3325)	3	3	3	3	Dec-31-2014	Feb-14-2015	Japan	Internet Retail
LDLC.com SA (ENXTPA:LDL)	4	1	3	4	Sep-30-2014	Dec-03-2014	France	Internet Retail
MySale Group plc (AIM:MYSL)	4	4	4	3	Dec-31-2014	Mar-03-2015	Australia	Internet Retail
Ecommerce Alliance AG (DB:ECF)	4	4	4	4	Jun-30-2014	Sep-27-2014	Germany	Internet Retail
<b>boohoo.com plc (AIM:BOO)</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	Aug-31-2014	Oct-14-2014	United	Internet Retail

Displaying 11 Companies.

All values in millions, except per share data and ratios.  
 Values converted at today's spot rate.

Credit Health Panel metric values are calculated by converting all currencies to USD based on yesterday's spot rate. Currencies displayed on the page are converted at today's spc



## boohoo.com plc (AIM:BOO) > Capital IQ Estimates > Consensus

Currency: Reported  
 Currency Conversion: Today's Spot Rate  
 Units: Capital IQ (Default) Decimals: CapitalIQ (Default)  
 Consolidation: Consolidated Acctg. Standard: IFRS

Current Fiscal Year End: Feb-28-2015 | FY 2015 Earnings Release Date:

AIM:BOO (GBP)	Mean	Median	High/Low	Std. Dev.	No. of Estimates.	AIM:BOO - Recommendation: Buy (1.25)
Target Price	0.33	0.33	0.40/0.25	0.05	8/8	1 - Buy 7
LT Growth	6.25%	6.25%	9.60%/2.90%	3.35	2/2	2 - Outperform 0
						3 - Hold 1
						4 - Underperform 0
						5 - Sell 0
						0 - No Opinion 0

Market Summary	AIM:BOO
Currency	British Pound
Latest Price/Last Close Price	0.25/0.25
52 Wk. High/Low	0.75/0.21
Potential Upside/Diff. from Target Price	63.36 %/0.16

AIM:BOO (IFRS GBP)	Current Quarter	Current Year	NTM
EPS Normalized Company Level (IFRS GBP)	-	0.01	0.01
Revenue	-	140.37	158.24
EBITDA	-	14.08	16.16

	Fiscal Years			
<b>AIM:BOO (GBP)</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>EPS Normalized</b>	0.01 E	0.01 E	0.01 E	0.01 E
Median	0.01 E	0.01 E	0.01 E	0.01 E
High	0.01 E	0.01 E	0.01 E	0.02 E
Low	0.01 E	0.01 E	0.01 E	0.01 E
Std. Dev.	0.0	0.0	0.0	0.0
No. of Estimates	3/3	8/8	8/8	8/8
Acctg. Standard	IFRS	IFRS	IFRS	IFRS
<b>EPS (GAAP)</b>	-	0.01 E	0.01 E	0.01 E
Median	-	0.01 E	0.01 E	0.01 E
High	-	0.01 E	0.01 E	0.02 E
Low	-	0.01 E	0.01 E	0.01 E
Std. Dev.	-	0.0	0.0	0.0
No. of Estimates	-	3/3	3/3	3/3
Acctg. Standard	-	IFRS	IFRS	IFRS
<b>Company Level (GBP)</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Revenue</b>	109.79 A	140.37 E	176.11 E	216.73 E
Final Est.	109.45 E	-	-	-
Median	109.46 E	140.37 E	175.44 E	217.23 E
High	109.90 E	140.80 E	182.80 E	223.00 E
Low	109.00 E	140.18 E	171.60 E	205.20 E
Std. Dev.	0.37	0.21	3.23	5.54
No. of Estimates	3/3	7/7	7/7	7/7
Acctg. Standard	IFRS	IFRS	IFRS	IFRS
<b>EBITDA</b>	16.01 A	14.08 E	18.24 E	23.37 E
Final Est.	15.30 E	-	-	-
Median	15.30 E	14.03 E	18.18 E	23.00 E
High	15.61 E	14.26 E	19.00 E	25.01 E
Low	15.00 E	14.00 E	17.34 E	21.30 E
Std. Dev.	0.3	0.1	0.52	1.24
No. of Estimates	2/2	7/7	7/7	7/7
Acctg. Standard	IFRS	IFRS	IFRS	IFRS



	<u>Calendar Years</u>		
<u>AIM:BOO (GBP)</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>EPS Normalized</b>	0.01 E	0.01 E	0.01 E
Median	0.01 E	0.01 E	0.01 E
High	0.01 E	0.01 E	0.01 E
Low	0.01 E	0.01 E	0.01 E
Acctg. Standard	IFRS	IFRS	IFRS
<b>EPS (GAAP)</b>	-	0.01 E	0.01 E
Median	-	0.01 E	0.01 E
High	-	0.01 E	0.01 E
Low	-	0.01 E	0.01 E
Acctg. Standard	-	IFRS	IFRS
<u>Company Level (GBP)</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Revenue</b>	132.73 E	167.18 E	206.57 E
Median	132.64 E	166.67 E	206.78 E
High	133.08 E	172.30 E	212.95 E
Low	132.38 E	163.74 E	196.80 E
Acctg. Standard	IFRS	IFRS	IFRS
<b>EBITDA</b>	14.56 E	17.20 E	22.09 E
Median	14.35 E	17.15 E	21.80 E
High	14.60 E	17.81 E	23.51 E
Low	14.25 E	16.50 E	20.31 E
Acctg. Standard	IFRS	IFRS	IFRS

<b>Fiscal Halves</b>	
<b>AIM:BOO (GBP)</b>	<b>FH1 2015 - Aug 2014</b>
<b>EPS Normalized</b>	0.00 A
Final Est.	0.00 E
Median	0.00 E
High	0.00 E
Low	0.00 E
Std. Dev.	-
No. of Estimates	1/1
Acctg. Standard	IFRS
<b>EPS (GAAP)</b>	0.00 A
Final Est.	0.00 E
Median	0.00 E
High	0.00 E
Low	0.00 E
Std. Dev.	-
No. of Estimates	1/1
Acctg. Standard	IFRS

<b>Company Level (GBP)</b>	
	<b>FH1 2015 - Aug 2014</b>
<b>Revenue</b>	67.20 A
Final Est.	67.00 E
Median	67.00 E
High	67.00 E
Low	67.00 E
Std. Dev.	-
No. of Estimates	1/1
Acctg. Standard	IFRS
<b>EBITDA</b>	6.79 A
Final Est.	6.50 E
Median	6.50 E
High	6.50 E
Low	6.50 E
Std. Dev.	-
No. of Estimates	1/1
Acctg. Standard	IFRS

## boohoo.com plc (AIM:BOO) > Capital IQ Estimates > Trends

Currency: Reported Currency      Conversion: Today's Spot Rate  
 Units: Capital IQ (Default)        Decimals: Capital IQ (Default)  
 Consolidation: Consolidated        Acctg. Standard: IFRS

Current Fiscal Year End: Feb-28-2015 | FY 2015 Earnings Release Date: Jun-12-2015

### EPS Normalized

AIM:BOO (GBP)	FH2 2015	FY 2015	FY 2016	FY 2017	FY 2018
Current	-	0.01	0.01	0.01	-
1 month ago	-	0.01	0.01	0.02	-
2 months ago	-	0.01	0.01	0.02	-
3 months ago	0.01	0.01	0.02	0.02	0.03
6 months ago	0.01	0.01	0.02	0.02	-
9 months ago	-	0.01	0.02	0.02	-

### EPS (GAAP)

AIM:BOO (GBP)	FH2 2015	FY 2015	FY 2016	FY 2017	FY 2018
Current	-	0.01	0.01	0.01	-
1 month ago	-	0.01	0.01	0.02	-
2 months ago	-	0.01	0.01	0.02	-
3 months ago	0.01	0.01	0.02	0.02	0.03
6 months ago	0.01	0.01	0.02	0.02	-

### Revenue

Company Level (GBP)	FH2 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Current	-	140.37	176.11	216.73	-	-	-	-	-	-	-
1 month ago	-	142.62	181.41	230.38	353.2	420.3	483.4	543.8	598.2	643.1	675.2
2 months ago	-	143.37	191	246.02	359.75	420.3	483.4	543.8	598.2	643.1	675.2
3 months ago	88.6	156.97	214.28	275.25	357.22	420.3	483.4	543.8	598.2	643.1	675.2
6 months ago	88.6	157.15	212.33	263.67	-	-	-	-	-	-	-
9 months ago	-	157.67	211.19	277.55	-	-	-	-	-	-	-

**EBITDA**

Company Level (GBP)	FH2 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Current	-	14.08	18.24	23.37	-	-	-	-	-	-	-
1 month ago	-	14.87	19.64	25.3	-	-	-	-	-	-	-
2 months ago	-	15.17	22.27	29.06	-	-	-	-	-	-	-
3 months ago	13	19.37	28.03	37.39	46.43	-	-	-	-	-	-
6 months ago	13	19.7	28.18	36.75	-	-	-	-	-	-	-
9 months ago	-	19.67	27.82	35.52	-	-	-	-	-	-	-

**Non-Periodic Trends**

AIM:BOO	2 months		6 months		12 months			
	Current	1 month ago	ago	3 months ago	ago	9 months ago	ago	18 months ago
<b>Recommendation</b>	<b>Buy (1.25)</b>	<b>Buy (1.44)</b>	<b>Buy (1.33)</b>	<b>Buy (1.11)</b>	<b>Buy (1.00)</b>	<b>Buy (1.00)</b>	-	-
Buy (1)	7	7	7	8	4	3	-	-
Outperform (2)	0	0	1	1	0	0	-	-
Hold (3)	1	2	1	0	0	0	-	-
Underperform (4)	0	0	0	0	0	0	-	-
Sell (5)	0	0	0	0	0	0	-	-
No Opinion	0	0	0	0	0	0	-	-
<b>Ind. Recommendation</b>	<b>Sell (5.00)</b>	<b>Sell (5.00)</b>	<b>Sell (5.00)</b>	<b>Sell (5.00)</b>	-	-	-	-
Buy (1)	0	0	0	0	-	-	-	-
Outperform (2)	0	0	0	0	-	-	-	-
Hold (3)	0	0	0	0	-	-	-	-
Underperform (4)	0	0	0	0	-	-	-	-
Sell (5)	1	1	1	1	-	-	-	-
<b>LT Growth (%)</b>	<b>6.25 %</b>	<b>6.25 %</b>	<b>26.40 %</b>	<b>28.73 %</b>	<b>39.35 %</b>	<b>45.30 %</b>	-	-
<b>Target Price</b>	<b>0.33</b>	<b>0.34</b>	<b>0.5</b>	<b>0.67</b>	<b>0.71</b>	<b>0.75</b>	-	-

## boohoo.com plc (AIM:BOO) > Financials > Key Stats

In Millions of the trading currency, except per share items.

**Currency:** Trading Currency  
**Order:** Latest on Right  
**Decimals:** Capital IQ (Default)

**Conversion:** Historical  
**Units:** S&P Capital IQ (Default)

Key Financials <sup>1</sup>								
For the Fiscal Period Ending	12 months	12 months	12 months	12 months	LTM <sup>2</sup>		12 months	12 months
Currency	Feb-28-2011A	Feb-29-2012A	Feb-28-2013A	Feb-28-2014A	Aug-31-2014A	Feb-28-2015E	Feb-29-2016E	Feb-28-2017E
	GBP	GBP	GBP	GBP	GBP	GBP	GBP	GBP
<b>Total Revenue</b>	<b>24.5</b>	<b>29.0</b>	<b>67.3</b>	<b>109.8</b>	<b>125.6</b>	<b>140.37</b>	<b>176.11</b>	<b>216.73</b>
<i>Growth Over Prior Year</i>	NA	18.5%	131.9%	63.2%	NA	27.86%	25.46%	23.06%
<b>Gross Profit</b>	<b>12.6</b>	<b>15.4</b>	<b>36.7</b>	<b>64.9</b>	<b>77.2</b>	-	-	-
<i>Margin %</i>	51.4%	53.0%	54.5%	59.1%	61.5%	-	-	-
<b>EBITDA</b>	<b>0.5</b>	<b>0.5</b>	<b>3.7</b>	<b>11.4</b>	<b>13.6</b>	<b>14.08</b>	<b>18.24</b>	<b>23.37</b>
<i>Margin %</i>	2.0%	1.8%	5.5%	10.4%	10.9%	10.03%	10.36%	10.78%
<b>EBIT</b>	<b>0.2</b>	<b>0.3</b>	<b>3.3</b>	<b>10.7</b>	<b>12.5</b>	-	-	-
<i>Margin %</i>	0.7%	0.9%	4.9%	9.8%	10.0%	-	-	-
<b>Earnings from Cont. Ops.</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>	-	-	-
<i>Margin %</i>	0.6%	0.9%	3.8%	7.7%	7.1%	-	-	-
<b>Net Income</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>	-	-	-
<i>Margin %</i>	0.6%	0.9%	3.8%	7.7%	7.1%	-	-	-
<b>Diluted EPS Excl. Extra Items<sup>3</sup></b>	<b>6.13</b>	<b>10.98</b>	<b>113.29</b>	<b>NA</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>
<i>Growth Over Prior Year</i>	NA	79.1%	932.1%	NA	NA	-	29.30%	27.15%
Currency	GBP	GBP	GBP	GBP	GBP	GBP	GBP	GBP
Exchange Rate	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Conversion Method	H	H	H	H	H	S	S	S

<sup>1</sup>All results are taken from the most recently filed statement for each period. When there has been more than one, earlier filings can be viewed on the individual statement pages.

<sup>2</sup>Growth rates for the LTM period are calculated against the LTM period ending 12 months before.

<sup>3</sup>All forward period figures are consensus mean estimates provided by the brokers and may not be on a comparable basis as financials.

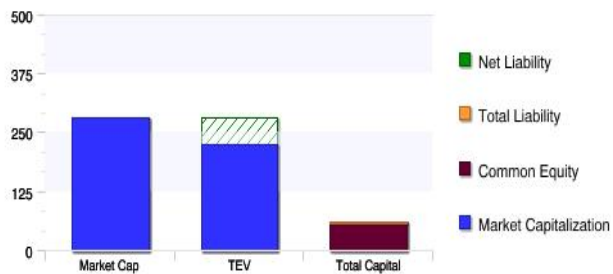
†Growth rates for forward periods are calculated against prior period estimates or actual pro forma results as disclosed on the Estimates Consensus page.

Growth Rates are calculated in originally reported currency only and will not reflect any currency conversion selected above.

**Latest Capitalization (Millions of GBP)**

Currency	GBP
Share Price as of Mar-06-2015	0.25
Shares Out.	1,123.1
<b>Market Capitalization**</b>	<b>280.8</b>
- Cash & Short Term Investments	55.8
+ Total Debt	0.1
+ Pref. Equity	-
+ Total Minority Interest	-
<b>= Total Enterprise Value (TEV)</b>	<b>225.0</b>
Book Value of Common Equity	60.5
+ Pref. Equity	-
+ Total Minority Interest	-
+ Total Debt	0.1
<b>= Total Capital</b>	<b>60.6</b>

\*\*For companies that have multiple share classes that publicly trade, we are incorporating the different prices to calculate our company level market capitalization. Please click on the value to see the detailed calculation. Prices shown on this page are the close price of the company's primary stock class. Shares shown on this page are total company as-reported share values.



Note: Striped area represents the impact of negative Net Liability on Market Cap.  
 Total Liability includes Total Debt, Minority Interest and Pref. Equity.  
 Net Liability includes Total Liability, net of Cash and Short Term Investments.  
 TEV includes Market Cap and Net Liability.  
 Total Capital includes Common Equity and Total Liability.

**Valuation Multiples based on Current Capitalization**

For the Fiscal Period Ending	LTM				
	12 months Feb-28-2014A	12 months Aug-31-2014A	12 months Feb-28-2015E	12 months Feb-29-2016E	12 months Feb-28-2017E
TEV/Total Revenue	2.5x	1.8x	1.60x	1.28x	1.04x
TEV/EBITDA	24.4x	16.5x	15.98x	12.34x	9.63x
TEV/EBIT	26.0x	18.0x	-	-	-
P/Diluted EPS Before Extra	NA	31.6x	30.27x	23.41x	18.41x
P/BV	NA	4.6x	-	-	-
Price/Tang BV	NA	4.9x	-	-	-

## boohoo.com plc (AIM:BOO) > Financials > Income Statement

In Millions of the reported currency, except per share items.

<b>Template:</b>	Standard	<b>Restatement:</b>	Latest Filings
<b>Period Type:</b>	Annual	<b>Order:</b>	Latest on Right
<b>Currency:</b>	Reported Currency	<b>Conversion:</b>	Historical
<b>Units:</b>	S&P Capital IQ (Default)	<b>Decimals:</b>	Capital IQ (Default)

Income Statement					
For the Fiscal Period Ending	12 months	12 months	12 months	12 months	LTM
	Feb-28-2011	Feb-29-2012	Feb-28-2013	Feb-28-2014	12 months Aug-31-2014
Currency	GBP	GBP	GBP	GBP	GBP
Revenue	24.5	29.0	67.3	109.8	125.6
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>24.5</b>	<b>29.0</b>	<b>67.3</b>	<b>109.8</b>	<b>125.6</b>
Cost Of Goods Sold	11.9	13.6	30.6	44.9	48.4
<b>Gross Profit</b>	<b>12.6</b>	<b>15.4</b>	<b>36.7</b>	<b>64.9</b>	<b>77.2</b>
Selling General & Admin Exp.	12.4	15.1	33.4	54.2	64.6
R & D Exp.	-	-	-	-	-
Depreciation & Amort.	-	-	-	-	-
Other Operating Expense/(Income)	-	-	-	-	-
<b>Other Operating Exp., Total</b>	<b>12.4</b>	<b>15.1</b>	<b>33.4</b>	<b>54.2</b>	<b>64.6</b>
<b>Operating Income</b>	<b>0.2</b>	<b>0.3</b>	<b>3.3</b>	<b>10.7</b>	<b>12.5</b>
Interest Expense	0	0	(0.1)	(0.1)	0
Interest and Invest. Income	-	-	-	-	0.2
<b>Net Interest Exp.</b>	<b>0</b>	<b>0</b>	<b>(0.1)</b>	<b>(0.1)</b>	<b>0.2</b>
Other Non-Operating Inc. (Exp.)	-	-	-	0.5	0.5
<b>EBT Excl. Unusual Items</b>	<b>0.1</b>	<b>0.2</b>	<b>3.2</b>	<b>11.1</b>	<b>13.1</b>





Impairment of Goodwill	-	-	-	-	-
Other Unusual Items	-	-	-	(0.3)	(1.6)
<b>EBT Incl. Unusual Items</b>	<b>0.1</b>	<b>0.2</b>	<b>3.2</b>	<b>10.7</b>	<b>11.6</b>
Income Tax Expense	-	-	0.6	2.3	2.6
<b>Earnings from Cont. Ops.</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
Earnings of Discontinued Ops.	-	-	-	-	-
Extraord. Item & Account. Change	-	-	-	-	-
<b>Net Income to Company</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
Minority Int. in Earnings	-	-	-	-	-
<b>Net Income</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
Minority Int. in Earnings	-	-	-	-	-
<b>Net Income</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
Minority Int. in Earnings	-	-	-	-	-
Minority Int. in Earnings	-	-	-	-	-
<b>NI to Common Incl Extra Items</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
<b>NI to Common Excl. Extra Items</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
<b>Per Share Items</b>					
Basic EPS	6.13	10.98	113.29	NA	0.01
Basic EPS Excl. Extra Items	6.13	10.98	113.29	NA	0.01
Weighted Avg. Basic Shares Out.	0.0	0.0	0.0	NA	1,123.1
Diluted EPS	6.13	10.98	113.29	NA	0.01
Diluted EPS Excl. Extra Items	6.13	10.98	113.29	NA	0.01
Weighted Avg. Diluted Shares Out.	0.0	0.0	0.0	NA	1,123.1
Normalized Basic EPS	3.83	6.86	87.72	NA	0.01
Normalized Diluted EPS	3.83	6.86	87.72	NA	0.01
Dividends per Share	NA	NA	NA	NA	NA
Payout Ratio %	NA	NA	NA	4.7%	0.0%



**Supplemental Items**

EBITDA	0.5	0.5	3.7	11.4	13.6
EBITA	0.2	0.3	3.3	10.7	12.7
EBIT	0.2	0.3	3.3	10.7	12.5
EBITDAR	0.6	0.6	3.8	11.8	NA
Effective Tax Rate %	NA	NA	19.3%	21.5%	22.9%
Current Domestic Taxes	NA	NA	0.6	2.4	2.4
Total Current Taxes	-	-	0.6	2.4	2.4
Deferred Domestic Taxes	NA	NA	0	NA	NA
Total Deferred Taxes	-	-	0	-	-
Normalized Net Income	0.1	0.2	2.0	6.9	8.2
Interest on Long Term Debt	NA	NA	0.1	0.1	NA
Filing Date	Mar-05-2014	Mar-05-2014	Jun-12-2014	Jun-12-2014	Oct-14-2014
Restatement Type	O	O	NC	O	O
Calculation Type	REP	REP	REP	REP	LTM

**Supplemental Operating Expense Items**

Selling and Marketing Exp.	5.9	6.7	13.6	24.3	28.2
General and Administrative Exp.	6.4	8.3	19.8	29.9	36.5
Net Rental Exp.	0.1	0.1	0.0	0.4	NA
Imputed Oper. Lease Interest Exp.	-	0.0	0.0	0.1	-
Imputed Oper. Lease Depreciation	-	0.1	0.0	0.3	-
Stock-Based Comp., Unallocated	-	-	-	-	0.4
<b>Stock-Based Comp., Total</b>	-	-	-	-	<b>0.4</b>

Note: For multiple class companies, per share items are primary class equivalent, and for foreign companies listed as primary ADRs, per share items are ADR-equivalent.

## boohoo.com plc (AIM:BOO) > Financials > Balance Sheet

In Millions of the reported currency, except per share items.

<b>Template:</b>	Standard	<b>Restatement:</b>	Latest Filings
<b>Period Type:</b>	Annual	<b>Order:</b>	Latest on Right
<b>Currency:</b>	Reported Currency	<b>Conversion:</b>	Historical
<b>Units:</b>	S&P Capital IQ (Default)	<b>Decimals:</b>	Capital IQ (Default)

<b>Balance Sheet</b>					
<b>Balance Sheet as of:</b>	<b>Restated</b>				
	<b>Feb-28-2011</b>	<b>Feb-29-2012</b>	<b>Feb-28-2013</b>	<b>Feb-28-2014</b>	<b>Aug-31-2014</b>
<b>Currency</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>
<b>ASSETS</b>					
Cash And Equivalents	0.6	1.6	4.6	5.4	55.8
Short Term Investments	-	-	-	-	0.0
<b>Total Cash &amp; ST Investments</b>	<b>0.6</b>	<b>1.6</b>	<b>4.6</b>	<b>5.4</b>	<b>55.8</b>
Accounts Receivable	-	-	0.2	1.6	2.5
Other Receivables	0.0	0.1	0.0	1.2	0.1
<b>Total Receivables</b>	<b>0.0</b>	<b>0.1</b>	<b>0.2</b>	<b>2.8</b>	<b>2.6</b>
Inventory	3.4	3.4	6.8	9.8	11.1
Prepaid Exp.	0.2	0.8	0.7	1.2	1.1
Other Current Assets	-	-	-	0.1	-
<b>Total Current Assets</b>	<b>4.2</b>	<b>5.8</b>	<b>12.3</b>	<b>19.3</b>	<b>70.6</b>
Gross Property, Plant & Equipment	1.7	1.8	6.1	7.8	7.0
Accumulated Depreciation	(0.5)	(0.7)	(1.1)	(1.6)	-
<b>Net Property, Plant &amp; Equipment</b>	<b>1.3</b>	<b>1.1</b>	<b>5.0</b>	<b>6.2</b>	<b>7.0</b>
Other Intangibles	0.4	0.4	0.6	3.1	3.8
Deferred Tax Assets, LT	-	-	0.0	0.0	0.1
Other Long-Term Assets	-	-	-	-	-
<b>Total Assets</b>	<b>5.8</b>	<b>7.4</b>	<b>17.9</b>	<b>28.5</b>	<b>81.6</b>
<b>LIABILITIES</b>					
Accounts Payable	3.9	5.0	8.4	8.5	6.3
Accrued Exp.	1.2	2.0	3.8	6.3	13.2
Short-term Borrowings	-	-	-	0.0	-
Curr. Port. of LT Debt	0.2	0.1	0.2	0.4	0.1
Curr. Income Taxes Payable	-	-	0.6	1.1	1.3
Other Current Liabilities	0.8	0.4	0.5	0.1	0.2
<b>Total Current Liabilities</b>	<b>6.1</b>	<b>7.5</b>	<b>13.6</b>	<b>16.4</b>	<b>21.1</b>



Long-Term Debt	0.7	0.5	2.5	2.4	-
Other Non-Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>6.8</b>	<b>8.1</b>	<b>16.1</b>	<b>18.8</b>	<b>21.1</b>
Pref. Stock, Non-Redeem.	0.1	0.1	-	-	-
<b>Total Pref. Equity</b>	<b>0.1</b>	<b>0.1</b>	<b>-</b>	<b>-</b>	<b>-</b>
Common Stock	0.0	0.0	-	-	11.2
Additional Paid In Capital	0.0	0.0	-	-	551.6
Retained Earnings	(1.1)	(0.8)	1.7	9.6	13.3
Treasury Stock	-	-	-	-	-
Comprehensive Inc. and Other	-	-	0.1	0.1	(515.6)
<b>Total Common Equity</b>	<b>(1.1)</b>	<b>(0.8)</b>	<b>1.8</b>	<b>9.8</b>	<b>60.5</b>
<b>Total Equity</b>	<b>(1.0)</b>	<b>(0.7)</b>	<b>1.8</b>	<b>9.8</b>	<b>60.5</b>
<b>Total Liabilities And Equity</b>	<b>5.8</b>	<b>7.4</b>	<b>17.9</b>	<b>28.5</b>	<b>81.6</b>

**Supplemental Items**

Total Shares Out. on Filing Date	0.0	0.0	0.0	NA	1,123.1
Total Shares Out. on Balance Sheet Date	0.0	0.0	0.0	NA	1,123.1
Book Value/Share	(47.16)	(36.18)	79.92	NA	0.05
Tangible Book Value	(1.4)	(1.2)	1.2	6.7	56.7
Tangible Book Value/Share	(62.89)	(54.83)	52.32	NA	0.05
Total Debt	0.9	0.7	2.7	2.8	0.1
Net Debt	0.3	(0.9)	(1.9)	(2.6)	(55.7)
Debt Equivalent Oper. Leases	1.0	0.8	0.2	3.2	NA
Inventory Method	NA	NA	FIFO	FIFO	NA
Finished Goods Inventory	4.4	4.1	7.5	10.3	11.5
Land	0.4	0.4	4.0	4.0	NA
Machinery	1.1	1.2	1.7	2.5	NA
Leasehold Improvements	0.2	0.3	0.4	1.3	-
Full Time Employees	NA	NA	210	452	752
Filing Date	Mar-05-2014	Mar-05-2014	Jun-12-2014	Jun-12-2014	Oct-14-2014
Restatement Type	O	O	RS	O	O
Calculation Type	REP	REP	REP	REP	REP

Note: For multiple class companies, total share counts are primary class equivalent, and for foreign companies listed as primary ADRs, total share counts are ADR-equivalent.

□ □ □ □ □

## boohoo.com plc (AIM:BOO) > Financials > Cash Flow

In Millions of the reported currency, except per share items.

<b>Template:</b>	Standard	<b>Restatement:</b>	Latest Filings
<b>Period Type:</b>	Annual	<b>Order:</b>	Latest on Right
<b>Currency:</b>	Reported Currency	<b>Conversion:</b>	Historical
<b>Units:</b>	S&P Capital IQ (Default)	<b>Decimals:</b>	Capital IQ (Default)

Cash Flow					
For the Fiscal Period Ending	12 months	12 months	Restated	12 months	LTM
	Feb-28-2011	Feb-29-2012	12 months Feb-28-2013	12 months Feb-28-2014	12 months Aug-31-2014
Currency	GBP	GBP	GBP	GBP	GBP
<b>Net Income</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>	<b>8.9</b>
Depreciation & Amort.	0.3	0.3	0.4	0.6	0.9
Amort. of Goodwill and Intangibles	0.0	0.0	0.0	0.0	0.2
<b>Depreciation &amp; Amort., Total</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.7</b>	<b>1.1</b>
Other Amortization	0.1	0.1	0.1	0.3	0.3
(Gain) Loss From Sale Of Assets	-	-	-	(0.1)	(0.1)
Stock-Based Compensation	-	-	-	-	0.4
Other Operating Activities	0	0	0.6	0.5	0.1
Change in Acc. Receivable	0.5	(0.7)	0.0	(3.2)	(1.9)
Change In Inventories	(2.0)	0	(3.4)	(3.0)	(3.7)
Change in Acc. Payable	3.0	1.5	5.3	2.1	6.5
Change in Other Net Operating Assets	-	-	-	-	-
<b>Cash from Ops.</b>	<b>1.9</b>	<b>1.5</b>	<b>5.6</b>	<b>5.9</b>	<b>11.7</b>
Capital Expenditure	(1.4)	(0.1)	(4.3)	(1.9)	(2.6)
Sale of Property, Plant, and Equipment	-	-	-	0.1	0.1
Cash Acquisitions	-	-	-	-	-
Divestitures	-	-	-	-	-
Sale (Purchase) of Intangible assets	(0.3)	(0.2)	(0.4)	(2.8)	(3.2)
Invest. in Marketable & Equity Secur.	-	-	-	-	-
Net (Inc.) Dec. in Loans Originated/Sold	-	-	-	-	-
Other Investing Activities	-	-	-	-	-
<b>Cash from Investing</b>	<b>(1.7)</b>	<b>(0.3)</b>	<b>(4.6)</b>	<b>(4.6)</b>	<b>(5.7)</b>



Short Term Debt Issued	-	-	-	-	-
Long-Term Debt Issued	0.3	-	2.7	0.2	-
<b>Total Debt Issued</b>	<b>0.3</b>	<b>-</b>	<b>2.7</b>	<b>0.2</b>	<b>(2.5)</b>
Short Term Debt Repaid	-	-	-	-	-
Long-Term Debt Repaid	(0.1)	(0.2)	(0.6)	(0.2)	-
<b>Total Debt Repaid</b>	<b>(0.1)</b>	<b>(0.2)</b>	<b>(0.6)</b>	<b>(0.2)</b>	<b>(240.0)</b>
Issuance of Common Stock	0.0	-	-	-	300.0
Repurchase of Common Stock	-	-	-	-	(0.4)
Repurchase of Preferred Stock	-	-	-	(0.1)	(0.1)
Common and/or Pref. Dividends Paid	-	-	-	(0.4)	0
<b>Total Dividends Paid</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.4)</b>	<b>0</b>
Special Dividend Paid	-	-	-	-	-
Other Financing Activities	-	-	-	-	(12.6)
<b>Cash from Financing</b>	<b>0.3</b>	<b>(0.2)</b>	<b>2.1</b>	<b>(0.5)</b>	<b>44.5</b>
<b>Net Change in Cash</b>	<b>0.5</b>	<b>1.0</b>	<b>3.0</b>	<b>0.8</b>	<b>50.5</b>
<b>Supplemental Items</b>					
Cash Interest Paid	0.0	0.0	0.1	0.1	0.1
Cash Taxes Paid	NA	NA	NA	1.8	2.4
Levered Free Cash Flow	NA	1.1	0.4	(0.5)	NA
Unlevered Free Cash Flow	NA	1.1	0.5	(0.5)	NA
Change in Net Working Capital	NA	(0.9)	(2.5)	3.5	NA
Net Debt Issued	0.2	(0.2)	2.1	0.0	(242.4)
Filing Date	Mar-05-2014	Mar-05-2014	Jun-12-2014	Jun-12-2014	Oct-14-2014
Restatement Type	O	O	RS	O	O
Calculation Type	REP	REP	REP	REP	LTM

## boohoo.com plc (AIM:BOO) > Financials > Historical Capitalization

In Millions of the trading currency, except per share items.

**Frequency:** Quarterly  
**Currency:** Trading Currency  
**Units:** S&P Capital IQ (Default)

**Order:** Latest on Right  
**Conversion:** Historical  
**Decimals:** Capital IQ (Default)

Historical Capitalization				
Balance Sheet as of:				
	Feb-28-2013	Feb-28-2014	Aug-31-2014	
Pricing as of*		Jun-12-2014	Oct-14-2014	
Currency	GBP	GBP	GBP	
<b>Capitalization Detail</b>				
Share Price	-	0.5	0.44	
Shares Out.	-	1,120.2	1,123.1	
<b>Market Capitalization</b>				
- Cash & Short Term Investments	4.6	5.4	55.8	
+ Total Debt	2.7	2.8	0.1	
+ Pref. Equity	0.1	-	-	
+ Total Minority Interest	-	-	-	
<b>= Total Enterprise Value (TEV)</b>	<b>-</b>	<b>563.1</b>	<b>438.4</b>	
Book Value of Common Equity	1.7	9.8	60.5	
+ Pref. Equity	0.1	-	-	
+ Total Minority Interest	-	-	-	
+ Total Debt	2.7	2.8	0.1	
<b>= Total Capital</b>	<b>4.6</b>	<b>12.5</b>	<b>60.6</b>	

\* Pricing as of the filing date of the balance sheet period end date. For TEV calculation purposes on this page Capital IQ only uses balance sheet components from the original filing that is publicly available as of a given pricing date and does not use restated balance sheet data from a later filing. In the cases where a company did not disclose balance sheet values for a particular period, TEV is calculated using balance sheet components from the last reported balance sheet as of this date. The table above is organized along period end dates.

\*\* For companies that have multiple share classes that publicly trade, we are incorporating the different prices to calculate our company level market capitalization. Please click on the value to see the detailed calculation. Prices shown on this page are the close price of the company's primary stock class. Shares shown on this page are total company as-reported share values.

## boohoo.com plc (AIM:BOO) > Financials > Capital Structure Details

Principal Due in Millions of the reported currency.

**Period Type:** Annual  
**Currency:** Reported Currency  
**Units:** S&P Capital IQ (Default)

**Source:** A 2014 filed Jun-12-2014  
**Conversion:** Historical  
**Decimals:** Capital IQ (Default)

### FY 2014 (Feb-28-2014) Capital Structure As Reported Details

Description	Type	Principal Due Coupon/Base		Floating Rate	Maturity	Seniority	Secured	Convertible	Repayment
		(GBP)	Rate						Currency
Carbon Trust Loan	Term Loans	-	0.000%	NA	2014	Senior	No	No	GBP
Other Loan	Term Loans	0.2	0.000%	NA	2014	Senior	No	No	GBP
Secured Bank Loan	Term Loans	2.5	2.750%	NA	Jul-01-2027	Senior	Yes	No	GBP

### FY 2013 (Feb-28-2013) Capital Structure As Reported Details

Description	Type	Principal Due Coupon/Base		Floating Rate	Maturity	Seniority	Secured	Convertible	Repayment
		(GBP)	Rate						Currency
Carbon Trust Loan	Term Loans	-	0.000%	NA	2014	Senior	No	No	GBP
Other Loan	Term Loans	0.1	0.000%	NA	2014	Senior	No	No	GBP
Secured Bank Loan	Term Loans	2.7	2.750%	NA	Jul-01-2027	Senior	Yes	No	GBP

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## boohoo.com plc (AIM:BOO) > Financials > Ratios

Restatement: Latest Filings  
 Order: Latest on Right  
 Period Type: Annual  
 Decimals: Capital IQ (Default)

Ratios					
For the Fiscal Period Ending	12 months Feb-28-2011	12 months Feb-29-2012	12 months Feb-28-2013	12 months Feb-28-2014	LTM 12 months Aug-31-2014
<b>Profitability</b>					
Return on Assets %	NA	2.5%	16.2%	28.8%	NA
Return on Capital %	NA	NM	91.6%	78.4%	NA
Return on Equity %	NA	NM	470.7%	145.6%	NA
Return on Common Equity %	NA	NM	518.0%	145.6%	NA
<b>Margin Analysis</b>					
Gross Margin %	51.4%	53.0%	54.5%	59.1%	61.5%
SG&A Margin %	50.7%	52.1%	49.6%	49.4%	51.5%
EBITDA Margin %	2.0%	1.8%	5.5%	10.4%	10.9%
EBITA Margin %	0.8%	1.0%	4.9%	9.8%	10.1%
EBIT Margin %	0.7%	0.9%	4.9%	9.8%	10.0%
Earnings from Cont. Ops Margin %	0.6%	0.9%	3.8%	7.7%	7.1%
Net Income Margin %	0.6%	0.9%	3.8%	7.7%	7.1%
Net Income Avail. for Common Margin %	0.6%	0.9%	3.8%	7.7%	7.1%
Normalized Net Income Margin %	0.4%	0.5%	3.0%	6.3%	6.5%
Levered Free Cash Flow Margin %	NA	3.8%	0.7%	(0.5%)	NA
Unlevered Free Cash Flow Margin %	NA	3.9%	0.8%	(0.4%)	NA
<b>Asset Turnover</b>					
Total Asset Turnover	NA	4.4x	5.3x	4.7x	NA
Fixed Asset Turnover	NA	24.8x	22.2x	19.7x	NA
Accounts Receivable Turnover	NA	NA	NA	124.2x	NA
Inventory Turnover	NA	4.0x	6.0x	5.4x	NA

### Short Term Liquidity

Current Ratio	0.7x	0.8x	0.9x	1.2x	3.4x
Quick Ratio	0.1x	0.2x	0.4x	0.5x	2.8x
Cash from Ops. to Curr. Liab.	0.3x	0.2x	0.4x	0.4x	0.6x
Avg. Days Sales Out.	NA	NA	NA	2.9	NA
Avg. Days Inventory Out.	NA	91.2	61.0	67.6	NA
Avg. Days Payable Out.	NA	119.7	72.2	64.7	NA
Avg. Cash Conversion Cycle	NA	NA	NA	5.9	NA

### Long Term Solvency

Total Debt/Equity	NM	NM	151.1%	28.4%	0.2%
Total Debt/Capital	NM	NM	60.2%	22.1%	0.2%
LT Debt/Equity	NM	NM	139.1%	24.2%	NA
LT Debt/Capital	NM	NM	55.4%	18.8%	NA
Total Liabilities/Total Assets	116.8%	109.8%	89.9%	65.8%	25.8%

EBIT / Interest Exp.	4.7x	23.6x	32.2x	127.5x	NM
EBITDA / Interest Exp.	13.0x	48.5x	36.5x	135.5x	NM
(EBITDA-CAPEX) / Interest Exp.	NM	40.2x	NM	113.2x	NM
Total Debt/EBITDA	1.7x	1.2x	0.7x	0.2x	0.0x
Net Debt/EBITDA	0.6x	NM	NM	NM	NM
Total Debt/(EBITDA-CAPEX)	NM	1.5x	NM	0.3x	0.0x
Net Debt/(EBITDA-CAPEX)	NM	NM	NM	NM	NM

Altman Z Score	3.67	3.62	4.4	5.68	18.1
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### Growth Over Prior Year

Total Revenue	NA	18.5%	131.9%	63.2%	NA
Gross Profit	NA	22.3%	138.3%	77.1%	NA
EBITDA	NA	7.9%	599.1%	205.4%	NA
EBITA	NA	47.6%	1,087.1%	224.2%	NA
EBIT	NA	46.9%	1,163.8%	225.9%	NA
Earnings from Cont. Ops.	NA	79.1%	932.1%	227.9%	NA
Net Income	NA	79.1%	932.1%	227.9%	NA
Normalized Net Income	NA	79.1%	1,178.7%	247.8%	NA
Diluted EPS before Extra	NA	79.1%	932.1%	NA	NA

Accounts Receivable	NA	NA	NA	919.0%	NA
Inventory	NA	0.1%	101.3%	43.2%	NA
Net PP&E	NA	(13.0%)	355.7%	24.8%	NA
Total Assets	NA	27.2%	143.8%	59.0%	NA

Tangible Book Value	NA	NM	NM	465.1%	NA
Common Equity	NA	NM	NM	438.3%	NA
Cash from Ops.	NA	(24.9%)	284.0%	4.9%	NA
Capital Expenditures	NA	(93.6%)	4,614.3%	(56.3%)	NA
Levered Free Cash Flow	NA	NA	(59.7%)	NM	NA
Unlevered Free Cash Flow	NA	NA	(54.2%)	NM	NA
Dividend per Share	NA	NA	NA	NA	NA

**Compound Annual Growth Rate Over Two Years**

Total Revenue	NA	NA	65.8%	94.5%	NA
Gross Profit	NA	NA	70.7%	105.4%	NA
EBITDA	NA	NA	174.6%	362.1%	NA
EBITA	NA	NA	318.6%	520.4%	NA
EBIT	NA	NA	330.9%	541.8%	NA
Earnings from Cont. Ops.	NA	NA	330.0%	481.8%	NA
Net Income	NA	NA	330.0%	481.8%	NA
Normalized Net Income	NA	NA	378.6%	566.9%	NA
Diluted EPS before Extra	NA	NA	330.0%	NA	NA
Accounts Receivable	NA	NA	NA	NA	NA
Inventory	NA	NA	42.0%	69.8%	NA
Net PP&E	NA	NA	99.1%	138.5%	NA
Total Assets	NA	NA	76.1%	96.9%	NA
Tangible Book Value	NA	NA	NM	NM	NA
Common Equity	NA	NA	NM	NM	NA
Cash from Ops.	NA	NA	69.8%	100.7%	NA
Capital Expenditures	NA	NA	73.8%	353.9%	NA
Levered Free Cash Flow	NA	NA	NA	NM	NA
Unlevered Free Cash Flow	NA	NA	NA	NM	NA
Dividend per Share	NA	NA	NA	NA	NA

**Compound Annual Growth Rate Over Three Years**

Total Revenue	NA	NA	NA	64.9%	NA
Gross Profit	NA	NA	NA	72.8%	NA
EBITDA	NA	NA	NA	184.5%	NA
EBITA	NA	NA	NA	284.4%	NA
EBIT	NA	NA	NA	292.6%	NA
Earnings from Cont. Ops.	NA	NA	NA	292.8%	NA
Net Income	NA	NA	NA	292.8%	NA
Normalized Net Income	NA	NA	NA	330.3%	NA
Diluted EPS before Extra	NA	NA	NA	NA	NA
Accounts Receivable	NA	NA	NA	NA	NA
Inventory	NA	NA	NA	42.4%	NA
Net PP&E	NA	NA	NA	70.4%	NA
Total Assets	NA	NA	NA	70.2%	NA
Tangible Book Value	NA	NA	NA	NM	NA
Common Equity	NA	NA	NA	NM	NA
Cash from Ops.	NA	NA	NA	44.6%	NA
Capital Expenditures	NA	NA	NA	9.7%	NA
Levered Free Cash Flow	NA	NA	NA	NA	NA
Unlevered Free Cash Flow	NA	NA	NA	NA	NA
Dividend per Share	NA	NA	NA	NA	NA

**Compound Annual Growth Rate Over Five Years**

Total Revenue	NA	NA	NA	NA	NA
Gross Profit	NA	NA	NA	NA	NA
EBITDA	NA	NA	NA	NA	NA
EBITA	NA	NA	NA	NA	NA
EBIT	NA	NA	NA	NA	NA
Earnings from Cont. Ops.	NA	NA	NA	NA	NA
Net Income	NA	NA	NA	NA	NA
Normalized Net Income	NA	NA	NA	NA	NA
Diluted EPS before Extra	NA	NA	NA	NA	NA
Accounts Receivable	NA	NA	NA	NA	NA
Inventory	NA	NA	NA	NA	NA
Net PP&E	NA	NA	NA	NA	NA
Total Assets	NA	NA	NA	NA	NA
Tangible Book Value	NA	NA	NA	NA	NA
Common Equity	NA	NA	NA	NA	NA
Cash from Ops.	NA	NA	NA	NA	NA
Capital Expenditures	NA	NA	NA	NA	NA
Levered Free Cash Flow	NA	NA	NA	NA	NA
Unlevered Free Cash Flow	NA	NA	NA	NA	NA
Dividend per Share	NA	NA	NA	NA	NA

## boohoo.com plc (AIM:BOO) > Financials > Segments

In Millions of the reported currency.

**View By:** Line Items  
**Period Type:** Annual  
**Currency:** Reported Currency  
**Units:** S&P Capital IQ (Default)

**Restatement:** Latest Filings  
**Order:** Latest on Right  
**Conversion:** Historical  
**Decimals:** Capital IQ (Default)

<b>Business Segments</b>				
<b>For the Fiscal Period Ending</b>	<b>12 months</b>	<b>12 months</b>	<b>12 months</b>	<b>12 months</b>
	<b>Feb-28-2011</b>	<b>Feb-29-2012</b>	<b>Feb-28-2013</b>	<b>Feb-28-2014</b>
<b>Currency</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>
<b>Revenues</b>				
Internet Clothing Retailing	24.5	29.0	67.3	109.8
<b>Total Revenues</b>	<b>24.5</b>	<b>29.0</b>	<b>67.3</b>	<b>109.8</b>
<b>Gross Profit Before Tax</b>				
Internet Clothing Retailing	12.6	15.4	36.7	64.9
<b>Total Gross Profit Before Tax</b>	<b>12.6</b>	<b>15.4</b>	<b>36.7</b>	<b>64.9</b>
<b>Operating Profit Before Tax</b>				
Internet Clothing Retailing	0.2	0.3	-	-
<b>Total Operating Profit Before Tax</b>	<b>0.2</b>	<b>0.3</b>	<b>-</b>	<b>-</b>
<b>Interest Expense</b>				
Internet Clothing Retailing	0	0	(0.1)	(0.1)
<b>Total Interest Expense</b>	<b>0</b>	<b>0</b>	<b>(0.1)</b>	<b>(0.1)</b>
<b>Net Profit Before Tax</b>				
Internet Clothing Retailing	0.1	0.2	3.2	10.7
<b>Total Net Profit Before Tax</b>	<b>0.1</b>	<b>0.2</b>	<b>3.2</b>	<b>10.7</b>
<b>Tax Expense</b>				
Internet Clothing Retailing	-	-	0.6	2.3
<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>0.6</b>	<b>2.3</b>
<b>Net Profit After Tax</b>				
Internet Clothing Retailing	0.1	0.2	2.6	8.4
<b>Total Net Profit After Tax</b>	<b>0.1</b>	<b>0.2</b>	<b>2.6</b>	<b>8.4</b>



<b>Assets</b>				
Internet Clothing Retailing	5.8	7.4	17.9	28.5
<b>Total Assets</b>	<b>5.8</b>	<b>7.4</b>	<b>17.9</b>	<b>28.5</b>
<b>Depreciation &amp; Amortization</b>				
Internet Clothing Retailing	0.3	0.3	0.4	0.7
<b>Total Depreciation &amp; Amortization</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.7</b>
<b>Capital Expenditure</b>				
Internet Clothing Retailing	(1.7)	(0.3)	(4.6)	(4.6)
<b>Total Capital Expenditure</b>	<b>(1.7)</b>	<b>(0.3)</b>	<b>(4.6)</b>	<b>(4.6)</b>

Filing Date Mar-05-2014 Mar-05-2014 Jun-12-2014 Jun-12-2014

**Geographic Segments**

For the Fiscal Period Ending	12 months Feb-28-2011	12 months Feb-29-2012	12 months Feb-28-2013	12 months Feb-28-2014
<b>Currency</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>
<b>Revenues</b>				
United Kingdom	22.0	26.1	44.3	71.0
Rest of Europe	2.0	2.3	7.3	13.1
Rest of World	0.5	0.6	15.6	25.7
<b>Total Revenues</b>	<b>24.5</b>	<b>29.0</b>	<b>67.3</b>	<b>109.8</b>
<b>Assets</b>				
United Kingdom	1.6	1.5	-	-
<b>Total Assets</b>	<b>1.6</b>	<b>1.5</b>	<b>-</b>	<b>-</b>

Filing Date Mar-05-2014 Mar-05-2014 Jun-12-2014 Jun-12-2014

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