## UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

| Group | Attributable to the equity holders of the parent | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Share capital RO'000 | Share premium RO'000 | Legal reserve RO'000 | General reserve RO'000 | Retained earnings RO'000 | Cumulative changes in fair values RO'000 | Total RO'000 | Non-controlling interests RO'000 | Total equity RO'000 |
| As at 1 January 2018 | 8,970 | 978 | 4,445 | 12,961 | 67,698 | 672 | 95,724 | 4,255 | 99,979 |
| Transition adjustment on initial application of IFRS 9 | -- | -- | -- | -- | (1,225) | -- | (1,225) | -- | (1,225) |
| Balance at 1 January 2018 | 8,970 | 978 | 4,445 | 12,961 | 66,473 | 672 | 94,499 | 4,255 | 98,754 |
| Profit for the year | -- | -- | -- | -- | 9,214 | -- | 9,214 | (80) | 9,134 |
| Other comprehensive income | -- | -- | -- | -- | -- | (1,387) | (1,387) | 260 | (1,127) |
| Total comprehensive income | | | | | 9,214 | (1,387) | 7,827 | 180 | 8,007 |
| Dividend for the year 2017 | -- | -- | -- | -- | (4,037) | -- | (4,037) | -- | (4,037) |
| Transfer to general reserve | -- | -- | -- | 926 | (926) | -- | -- | -- | -- |
| At 31 December 2018 | 8,970 | 978 | 4,445 | 13,887 | 70,724 | (715) | 98,289 | 4,435 | 102,724 |
| As at 1 January 2019 | **8,970** | **978** | **4,445** | **13,887** | **70,724** | **(715)** | **98,289** | **4,435** | **102,724** |
| Profit for the period | **--** | **--** | -- | **--** | **4,744** | **--** | **4,744** | **223** | **4,967** |
| Other comprehensive income | **--** | **--** | -- | **--** | **(4)** | **383** | **379** | **(115)** | **264** |
| Total comprehensive income | | | | | **4,740** | **383** | **5,123** | **108** | **5,231** |
| Acquisition of a subsidiary | **--** | **--** | -- | **--** | **--** | **--** | **--** | **--** | **--** |
| Dividend for the year 2018 | **--** | **--** | -- | **--** | **(4,037)** | **--** | **(4,037)** | **--** | **(4,037)** |
| Transfer to general reserve | **--** | **--** | -- | **--** | **--** | **--** | **--** | **--** | **--** |
| **At 30 September 2019** | **8,970** | **978** | **4,445** | **13,887** | **71,427** | **(332)** | **99,375** | **4,543** | **103,918** |

## UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

| **Parent Company** | Share capital | Share premium | Legal reserve | General reserve | Retained earnings | Cumulative changes in fair values | Total |
|---|---|---|---|---|---|---|---|
| | RO'000 | RO'000 | RO'000 | RO'000 | RO'000 | RO'000 | RO'000 |
| At 1 January 2018 | 8,970 | 978 | 2,990 | 11,808 | 68,109 | 680 | 93,535 |
| Transition adjustment on initial application of IFRS 9 | -- | -- | -- | -- | (1,225) | -- | (1,225) |
| Balance at 1 January 2018 | 8,970 | 978 | 2,990 | 11,808 | 66,884 | 680 | 92,310 |
| Profit for the year | -- | -- | -- | -- | 9,265 | -- | 9,265 |
| Other comprehensive income | -- | -- | -- | -- | -- | (1,583) | (1,583) |
| Total comprehensive income | -- | -- | -- | -- | 9,265 | (1,583) | 7,682 |
| Dividend for the year 2017 | -- | -- | -- | -- | (4,037) | -- | (4,037) |
| Transfer to general reserve | -- | -- | -- | 926 | (926) | -- | -- |
| At 31 December 2018 | 8,970 | 978 | 2,990 | 12,734 | 71,186 | (903) | 95,955 |
| At 1 January 2019 | **8,970** | **978** | **2,990** | **12,734** | **71,186** | **(903)** | **95,955** |
| Profit for the period | **--** | **--** | **--** | **--** | **4,480** | **--** | **4,480** |
| Other comprehensive income | **--** | **--** | **--** | **--** | **--** | **503** | **503** |
| Total comprehensive income | **--** | **--** | **--** | **--** | **4,480** | **503** | **4,983** |
| Dividend for the year 2018 | **--** | **--** | **--** | **--** | **(4,037)** | **--** | **(4,037)** |
| Transfer to general reserve | **--** | **--** | **--** | **--** | **--** | **--** | **--** |
| **At 30 September 2019** | **8,970** | **978** | **2,990** | **12,734** | **71,629** | **(400)** | **96,901** |