

Muscat Finance SAOG

STATEMENT OF CHANGES IN OWNERS' EQUITY

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For the Period ended 30 September 2020

	<i>Reserves</i>						Total
	Share Capital	Legal Reserve	Special Reserve	Impairment Reserve	Cumulative change in fair value	Accumulated losses / Retained earnings	
	<i>RO' 000</i>	<i>RO' 000</i>	<i>RO' 000</i>	<i>RO' 000</i>	<i>RO' 000</i>	<i>RO' 000</i>	<i>RO' 000</i>
Balance at 1 January 2019	29,966	6,916	801	806	43	3,106	41,638
Other Comprehensive income	-	-	-	-	-	-	-
Realized loss on investments	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	134	134
cumulative change in the fair value	-	-	-	-	-	-	-
Other Comprehensive income	-	-	-	-	-	-	-
Total Comprehensive income	<u>29,966</u>	<u>6,916</u>	<u>801</u>	<u>806</u>	<u>43</u>	<u>3,240</u>	<u>41,772</u>
Transfer to impairment reserve	-	-	-	1,352	-	(1,352)	-
Transfer to legal reserve	-	-	-	-	-	-	-
Dividend paid in cash -2018 (Note 13)	-	-	-	-	-	(1,873)	(1,873)
Stock Dividend (Note 13)	749	-	-	-	-	(749)	-
At 30 September 2019	<u>30,715</u>	<u>6,916</u>	<u>801</u>	<u>2,158</u>	<u>43</u>	<u>(734)</u>	<u>39,899</u>
Balance at 1 January 2020	30,715	6,960	801	4,792	52	(3,115)	40,205
Other Comprehensive income	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	(2,746)	(2,746)
cumulative change in the fair value	-	-	-	-	70	-	70
Total Comprehensive income	<u>30,715</u>	<u>6,960</u>	<u>801</u>	<u>4,792</u>	<u>122</u>	<u>(5,861)</u>	<u>37,529</u>
Transfer to impairment reserve	-	-	-	367	-	(367)	-
Transfer to legal reserve	-	-	-	-	-	-	-
Dividend paid in cash -2019 (Note 13)	-	-	-	-	-	-	-
Stock Dividend (Note 13)	-	-	-	-	-	-	-
At 30 September 2020	<u>30,715</u>	<u>6,960</u>	<u>801</u>	<u>5,159</u>	<u>122</u>	<u>(6,228)</u>	<u>37,529</u>

The accompanying notes form an integral part of these financial statements