

MUSCAT FINANCE SAOG

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Statement of changes in equity for the period ended 30 June 2019

	Share capital RO'000	Legal reserve RO'000	Special reserve RO'000	Cumulative changes in fair value RO'000	Impairment reserve RO'000	Retained earnings RO'000	Total RO'000
At 1 January 2018	28,539	6,510	801	43	-	3,896	39,789
Changes on initial application of IFRS 9						81	81
Restated balance at 1 January 2018	28,539	6,510	801	43		3,977	39,870
Other comprehensive income:							
Profit for the period	-	-	-	-	-	1,802	1,802
Transfer to impairment reserve					94	(94)	-
Net movement in fair value of cash flow hedges				7			7
Total comprehensive income	-	-	-	7	94	1,708	1,809
Dividend paid in cash	-	-	-	-	-	(2,283)	(2,283)
Stock dividend	1,427	-	-	-	-	(1,427)	-
Transfer to legal reserve	-	-	-	-	-	-	-
At 30 June 2018	29,966	6,510	801	50	94	1,975	39,396
At 1 January 2019	29,966	6,916	801	43	806	3,106	41,638
Other comprehensive income:							
Profit for the period	-	-	-	-	-	338	338
Transfer to impairment reserve	-	-	-	-	482	(482)	-
Cumulative changes in fair value				6			6
Total comprehensive income	-	-	-	6	482	(144)	344
Dividend paid in cash						(1,873)	(1,873)
Stock dividend	749	-	-	-	-	(749)	-
Transfer to legal reserve	-	-	-	-	-	-	-
At 30 June 2019	30,715	6,916	801	49	1,288	340	40,109

The accompanying notes form an integral part of these financial statements