

# MUSCAT FINANCE SAOG

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## Statement of changes in equity for the period ended 30 September 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
<b>At 1 January 2018</b>	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	-	-	-	-	-	2,772	2,772
Transfer to impairment reserve					494	(494)	-
Net movement in fair value of cash flow hedges				(3)			(3)
Total comprehensive income	-	-	-	(3)	494	2,278	2,769
Dividend paid in cash	-	-	-	-	-	(2,283)	(2,283)
Stock dividend	1,427	-	-	-	-	(1,427)	-
Transfer to legal reserve	-	-	-	-	-	-	-
<b>At 30 September 2018</b>	29,966	6,510	801	40	494	2,545	40,356
<b>At 1 January 2019</b>	29,966	6,916	801	43	806	3,106	41,638
Other comprehensive income:							
Profit for the period	-	-	-	-	-	134	134
Transfer to impairment reserve	-	-	-	-	1,352	(1,352)	-
Cumulative changes in fair value				-			-
Total comprehensive income	-	-	-	-	1,352	(1,218)	134
Dividend paid in cash						(1,873)	(1,873)
Stock dividend	749	-	-	-	-	(749)	-
Transfer to legal reserve	-	-	-	-	-	-	-
<b>At 30 September 2019</b>	30,715	6,916	801	43	2,158	(734)	39,899

The accompanying notes form an integral part of these financial statements