

MUSCAT FINANCE SAOG

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Statement of changes in equity for the year ended 31 March 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	-	-	-	-	-	927	927
Transfer to impairment reserve					94	(94)	-
Net movement in fair value of cash flow hedges				17			17
Total comprehensive income	-	-	-	17	94	833	944
Dividend paid in cash	-	-	-	-	-	(2,283)	(2,283)
Stock dividend	1,427	-	-	-	-	(1,427)	-
Transfer to legal reserve	-	-	-	-	-	-	-
At 31 March 2018	29,966	6,510	801	60	94	1,100	38,531
At 1 January 2019	29,966	6,916	801	43	806	3,106	41,638
Other comprehensive income:							
Profit for the period	-	-	-	-	-	370	370
Transfer to impairment reserve	-	-	-	-	171	(171)	-
Cumulative changes in fair value				(8)			(8)
Total comprehensive income	-	-	-	(8)	171	199	362
Dividend paid in cash						(1,873)	(1,873)
Stock dividend	749	-	-	-	-	(749)	-
Transfer to legal reserve	-	-	-	-	-	-	-
At 31 March 2019	30,715	6,916	801	35	977	683	40,127

The accompanying notes form an integral part of these financial statements