OMAN REFRESHMENT COMPANY SAOG

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2018

Profit and total comprehensive income for the year Transactions with owners of the Group, recognised directly in equity Dividend paid during the year At 1 January 2018 Profit and total comprehensive income for the year Transactions with owners of the Group, recognised directly in equity Transfer to legal reserve Dividend paid during the year At 31 December 2018 At 31 December 2017 At 31 December 2018 5,000,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 1,790,000	Group	Note	Share capital RO	Legal reserve RO	General reserve RO	Retained earnings RO	Total RO
Dividend paid during the year 21	Profit and total comprehensive income for the year Transactions with owners of the Group, recognised directly in equity Dividend paid during the year		5,000,000	1,666,667	2,500,000		44,472,781 10,816,582
Profit and total comprehensive income for the year Transactions with owners of the Group, recognised directly in equity Transfer to legal reserve Dividend paid during the year At 31 December 2018 At 1 January 2017 Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity Dividend paid during the year At 31 December 2018 5,000,000 1,666,667 2,500,000 2,500,000 35,316,153 44,482,820 10,816,984 10,816,984 10,816,984 21 Dividend paid during the year At 1 January 2018 Profit and total comprehensive income for the year At 1 January 2018 Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity Transactions with owners of the Company, recognised directly in equity Transactions with owners of the Company, recognised directly in equity		21	5,000,000	1,666,667	2,500,000		(5,000,000) 50,289,363
Transfer to legal reserve Dividend paid during the year At 31 December 2018 At 1 January 2017 Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity At 1 January 2017 At 31 December 2018 5,000,000 1,666,667 2,500,000 35,316,153 44,482,820 7,000,000 1,666,667 1,000,000 1,666,667 2,500,000 1,666,667 2,500,000 1,666,667 2,500,000 41,133,137 50,299,804 7,000,000 1,666,667 1,000,000 1,666,667 2,500,000 41,133,137 50,299,804 7,000,000 7,000,000 7,000,000 7,000,000	Profit and total comprehensive income for the year Transactions with owners of the Group, recognised directly in equity Transfer to legal reserve Dividend paid during the year		5,000,000	1,666,667	2,500,000		50,289,363 11,809,188
Parent Company At 1 January 2017 Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity Dividend paid during the year At 31 December 2017 At 1 January 2018 Profit and total comprehensive income for the year At 1 January 2018 Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity 5,000,000 1,666,667 2,500,000 41,133,137 50,299,804 Transactions with owners of the Company, recognised directly in equity Transactions with owners of the Company, recognised directly in equity		21	<u>-</u>		<u>-</u>	(3,750,000)	(3,750,000)
Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity Dividend paid during the year At 1 January 2018 Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity 5,000,000 1,666,667 2,500,000 41,133,137 50,299,804 Frofit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity			5,000,000	1,668,770	2,500,000	49,179,781	58,348,551
Dividend paid during the year - - - (5,000,000) (5,000,000) At 31 December 2017 5,000,000 1,666,667 2,500,000 41,133,137 50,299,804 At 1 January 2018 5,000,000 1,666,667 2,500,000 41,133,137 50,299,804 Profit and total comprehensive income for the year - - - 11,793,601 11,793,601 Transactions with owners of the Company, recognised directly in equity - - 11,793,601 -	Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity Dividend paid during the year	21	5,000,000	1,666,667	2,500,000		44,482,820 10,816,984
Profit and total comprehensive income for the year 11,793,601 11,793,601 Transactions with owners of the Company, recognised directly in equity			5,000,000	1,666,667	2,500,000		(5,000,000) 50,299,804
	Profit and total comprehensive income for the year Transactions with owners of the Company, recognised directly in equity		5,000,000	1,666,667	2,500,000	, ,	50,299,804 11,793,601
At 31 December 2018 5,000,000 1,666,667 2,500,000 49,176,738 58,343,405		21	5,000,000	<u>-</u> 1.666.667	2,500,000		(3,750,000) 58,343,405

The notes and other explanatory information on pages 11 to 49 form an integral part of these financial statements.

Independent auditor's report - pages 1 to 5.