

## OMAN REFRESHMENT COMPANY SAOG

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

Group	Note	Share capital RO	Legal reserve RO	General reserve RO	Retained earnings RO	Total RO
At 1 January 2017		5,000,000	1,666,667	2,500,000	35,306,114	44,472,781
Profit and total comprehensive income for the year		-	-	-	10,816,582	10,816,582
Transactions with owners of the Group, recognised directly in equity						
Dividend paid during the year	21	-	-	-	(5,000,000)	(5,000,000)
At 31 December 2017		<u>5,000,000</u>	<u>1,666,667</u>	<u>2,500,000</u>	<u>41,122,696</u>	<u>50,289,363</u>
<b>At 1 January 2018</b>		<b>5,000,000</b>	<b>1,666,667</b>	<b>2,500,000</b>	<b>41,122,696</b>	<b>50,289,363</b>
Profit and total comprehensive income for the year		-	-	-	11,809,188	11,809,188
<b>Transactions with owners of the Group, recognised directly in equity</b>						
Transfer to legal reserve		-	2,103	-	(2,103)	-
Dividend paid during the year	21	-	-	-	(3,750,000)	(3,750,000)
<b>At 31 December 2018</b>		<u><b>5,000,000</b></u>	<u><b>1,668,770</b></u>	<u><b>2,500,000</b></u>	<u><b>49,179,781</b></u>	<u><b>58,348,551</b></u>
<b>Parent Company</b>						
At 1 January 2017		5,000,000	1,666,667	2,500,000	35,316,153	44,482,820
Profit and total comprehensive income for the year		-	-	-	10,816,984	10,816,984
Transactions with owners of the Company, recognised directly in equity						
Dividend paid during the year	21	-	-	-	(5,000,000)	(5,000,000)
At 31 December 2017		<u>5,000,000</u>	<u>1,666,667</u>	<u>2,500,000</u>	<u>41,133,137</u>	<u>50,299,804</u>
<b>At 1 January 2018</b>		<b>5,000,000</b>	<b>1,666,667</b>	<b>2,500,000</b>	<b>41,133,137</b>	<b>50,299,804</b>
Profit and total comprehensive income for the year		-	-	-	11,793,601	11,793,601
<b>Transactions with owners of the Company, recognised directly in equity</b>						
Dividend paid during the year	21	-	-	-	(3,750,000)	(3,750,000)
<b>At 31 December 2018</b>		<u><b>5,000,000</b></u>	<u><b>1,666,667</b></u>	<u><b>2,500,000</b></u>	<u><b>49,176,738</b></u>	<u><b>58,343,405</b></u>

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.