

OMAN REFRESHMENT COMPANY SAOG

**CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2019**

Group	Note	Share capital RO	Legal Reserve RO	General reserve RO	Retained Earnings RO	Total RO
At 1 January 2018		5,000,000	1,666,667	2,500,000	41,122,696	50,289,363
Profit and total comprehensive income for the year		-	-	-	11,809,188	11,809,188
Transactions with owners of the Group, recognised directly in equity						
Transfer to legal reserve		-	2,103	-	(2,103)	-
Dividends paid during the year		-	-	-	(3,750,000)	(3,750,000)
At 31 December 2018	21	5,000,000	1,668,770	2,500,000	49,179,781	58,348,551
At 1 January 2019		5,000,000	1,668,770	2,500,000	49,179,781	58,348,551
Profit and total comprehensive income for the year		-	-	-	8,456,046	8,456,046
Transactions with owners of the Group, recognised directly in equity						
Dividends paid during the year		-	-	-	(3,750,000)	(3,750,000)
At 31 December 2019	21	5,000,000	1,668,770	2,500,000	53,885,827	63,054,597
Parent Company						
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						
Dividends paid during the year		-	-	-	(3,750,000)	(3,750,000)
At 31 December 2018	21	5,000,000	1,666,667	2,500,000	49,176,738	58,343,405
At 1 January 2019		5,000,000	1,666,667	2,500,000	49,176,738	58,343,405
Profit and total comprehensive income for the year		-	-	-	8,462,567	8,462,567
Transactions with owners of the Company, recognised directly in equity						
Dividends paid during the year		-	-	-	(3,750,000)	(3,750,000)
At 31 December 2019	21	5,000,000	1,666,667	2,500,000	53,889,305	63,055,972

The notes and other explanatory information on pages 11 to 45 form an integral part of these financial statements.

Independent auditor's report - pages 1 to 5.