

Oman Telecommunications Company SAOG

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Condensed consolidated statement of changes in equity – nine months ended 30 September 2018 (unaudited)

	Equity attributable to Company's shareholders											Total RO '000
	Share capital RO '000	Legal reserve RO '000	Voluntary reserve RO '000	Capital contribution RO '000	Foreign currency translation reserve RO '000	Investment fair valuation reserve RO '000	Hedging reserve RO '000	Share of reserves of associates RO '000	Retained earnings RO '000	Attributable for shareholders of Parent RO '000	Non- controlling interests RO '000	
Balance at 1 January 2018 (previously reported)	75,000	25,000	49,875	44,181	(25,475)	(207)	(81)	(68)	399,616	567,841	1,029,986	1,597,827
Transition adjustment on adoption of IFRS 9 and IFRS 15 at 1 January 2018 (Note 3)	-	-	-	-	-	(645)	-	-	(21,944)	(22,589)	(42,210)	(64,799)
Balance at 1 January 2018 (restated)	75,000	25,000	49,875	44,181	(25,475)	(852)	(81)	(68)	377,672	545,252	987,776	1,533,028
Profit for the period	-	-	-	-	-	-	-	-	58,593	58,593	125,713	184,306
Other comprehensive income for the period	-	-	-	-	(29,047)	(222)	5,354	68	-	(23,847)	(84,791)	(108,638)
<i>Transactions with shareholders of the Parent recognized directly in equity:</i>												
Cash dividends (2017)	-	-	-	-	-	-	-	-	(37,500)	(37,500)	(153,759)	(191,259)
On business combination (note 22)	-	-	-	-	-	-	-	-	-	-	225,039	225,039
Transaction with minority shareholders	-	-	-	-	-	-	-	-	(1,768)	(1,768)	121	(1,647)
Additional capital in a subsidiary	-	-	-	-	-	-	-	-	-	-	400	400
Realised loss on equity securities at FVOCI	-	-	-	-	-	183	-	-	(183)	-	(652)	(652)
Balance at 30 September 2018	75,000	25,000	49,875	44,181	(54,522)	(891)	5,273	-	396,814	540,730	1,099,847	1,640,577
Balance at 1 January 2017	75,000	25,000	49,875	44,181	-	890	-	-	387,399	582,345	(35,644)	546,701
Cash dividends (2016)	-	-	-	-	-	-	-	-	(67,500)	(67,500)	-	(67,500)
Disposal of a subsidiary	-	-	-	-	-	(853)	-	-	-	(853)	35,648	34,795
Profit for the period	-	-	-	-	-	-	-	-	65,038	65,038	(821)	64,217
Share of comprehensive income of associates	-	-	-	-	69	47	13	-	-	129	-	129
Other comprehensive income	-	-	-	-	(1,332)	(2)	-	-	-	(1,334)	-	(1,334)
Total comprehensive income for the period	-	-	-	-	(1,263)	45	13	-	65,038	63,833	(821)	63,012
Balance at 30 September 2017	75,000	25,000	49,875	44,181	(1,263)	82	13	-	384,937	577,825	(817)	577,008

The accompanying notes are an integral part of this condensed parent and consolidated interim financial information.

Oman Telecommunications Company SAOG

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Statement of changes in equity (parent) – nine months ended 30 September 2018 (unaudited)

	Share capital RO '000	Legal reserve RO '000	Voluntary reserve RO '000	Capital contribution RO '000	Investment fair valuation reserve RO '000	Hedging reserve RO '000	Retained earnings RO '000	Total RO '000
Balance at 1 January 2018 (previously reported)	75,000	25,000	49,875	44,181	35	(122)	391,732	585,701
Transition adjustment on adoption of IFRS 9 and IFRS 15 at 1 January 2018	-	-	-	-	(35)	-	(11,188)	(11,223)
Balance at 1 January 2018 (restated)	<u>75,000</u>	<u>25,000</u>	<u>49,875</u>	<u>44,181</u>	-	(122)	<u>380,544</u>	<u>574,478</u>
Profit for the year	-	-	-	-	-	-	46,374	46,374
Other comprehensive income for the period	-	-	-	-	-	1,826	-	1,826
<i>Transactions with shareholders of the company recognized directly in equity</i>								
Cash dividends (2017)	-	-	-	-	-	-	(37,500)	(37,500)
Transaction with minority shareholders	-	-	-	-	-	-	-	-
Balance at 30 September 2018	<u>75,000</u>	<u>25,000</u>	<u>49,875</u>	<u>44,181</u>	<u>-</u>	<u>1,704</u>	<u>389,418</u>	<u>585,178</u>
Balance at 1 January 2017	75,000	25,000	49,875	44,181	37	-	388,603	582,696
Cash dividends (2016)	-	-	-	-	-	-	(67,500)	(67,500)
Profit for the period	-	-	-	-	-	-	59,054	59,054
Other comprehensive income	-	-	-	-	(2)	-	-	(2)
Total comprehensive income for the period	-	-	-	-	(2)	-	59,054	59,052
Balance at 30 September 2017	<u>75,000</u>	<u>25,000</u>	<u>49,875</u>	<u>44,181</u>	<u>35</u>	<u>-</u>	<u>380,157</u>	<u>574,250</u>

The accompanying notes are an integral part of this condensed consolidated interim financial information.