

Oman Telecommunications Company SAOG

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Condensed consolidated statement of changes in equity – six months ended 30 June 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
<i>Transactions with shareholders of the company recognized directly in equity</i>												
Cash dividends (2017)	-	-	-	-	-	-	-	-	(37,500)	(37,500)	(153,750)	(191,250)
Transaction with minority shareholders	-	-	-	-	-	-	-	-	(1,768)	(1,768)	121	(1,647)
Additional capital in a subsidiary	-	-	-	-	-	-	-	-	-	-	400	400
Profit for the year	-	-	-	-	-	-	-	-	38,008	38,008	87,438	125,446
Other comprehensive income	-	-	-	-	(31,739)	(43)	4,339	-	-	(27,443)	(92,937)	(120,380)
Total comprehensive income for the period	-	-	-	-	(31,739)	(43)	4,339	-	38,008	10,565	(5,499)	5,066
Balance at 30 June 2018	75,000	25,000	49,875	44,181	(57,214)	(895)	4,258	(68)	376,412	516,549	829,048	1,345,597
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)	-	-	-	-	-	-	-	-	(52,500)	(52,500)	-	(52,500)
Profit for the year	-	-	-	-	-	-	-	-	40,787	40,787	(814)	39,973
Other comprehensive income	-	-	-	-	3	(2)	-	-	-	1	-	1
Total comprehensive income for the period	-	-	-	-	3	(2)	-	-	40,787	40,788	(814)	39,974
Balance at 30 June 2017	75,000	25,000	49,875	44,181	3	888	-	-	375,686	570,633	(36,458)	534,175

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

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Statement of changes in equity (parent) – six months ended 30 June 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)	75,000	25,000	49,875	44,181	-	(122)	380,544	574,444
<i>Transactions with shareholders of the company recognized directly in equity</i>								
Cash dividends (2017)	-	-	-	-	-	-	(37,500)	(37,500)
Transaction with minority shareholders								
Profit for the period	-	-	-	-	-	-	23,865	23,865
Other comprehensive income	-	-	-	-	-	1,566	-	1,566
Total comprehensive income for the period	-	-	-	-	-	1,566	23,865	25,431
Balance at 30 June 2018	75,000	25,000	49,875	44,181	-	1,444	366,909	562,409
Balance at 1 January 2017	75,000	25,000	49,875	44,181	37	-	388,603	582,696
Cash dividends (2016)	-	-	-	-	-	-	(52,500)	(52,500)
Profit for the period	-	-	-	-	-	-	44,893	44,893
Other comprehensive income	-	-	-	-	(2)	-	-	(2)
Total comprehensive income for the period	-	-	-	-	(2)	-	44,893	44,891
Balance at 30 June 2017	75,000	25,000	49,875	44,181	35	-	380,996	575,087

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