

OMAN TELECOMMUNICATIONS COMPANY SAOG

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2014

Attributable to the owners of the parent

		<i>Share capital</i>	<i>Legal Reserve</i>	<i>Voluntary reserve</i>	<i>Capital contribution</i>	<i>Foreign currency translation reserve</i>	<i>Fair value reserve</i>	<i>Retained earnings</i>	<i>Total</i>	<i>Non-Controlling Interests</i>	<i>Total</i>
	<i>Notes</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>
At 1 January 2014		75,000	25,000	49,875	44,181	(20,055)	671	358,591	533,263	6,117	539,380
Profit for the year		-	-	-	-	-	-	122,392	122,392	(6,841)	115,551
Actuarial gain on defined benefit plan of a subsidiary		-	-	-	-	-	-	(33)	(33)	(25)	(58)
Exchange difference on translation of a foreign operation	19	-	-	-	-	847	-	-	847	471	1,318
Fair value change in available for sale investments	20	-	-	-	-	-	(55)	-	(55)	(14)	(69)
Other comprehensive income for the year		-	-	-	-	847	(55)	(33)	759	432	1,191
Total comprehensive income for the year		-	-	-	-	847	(55)	122,359	123,151	(6,409)	116,742
Increase in share capital of a subsidiary		-	-	-	-	-	-	-	-	200	200
Dividend paid	15	-	-	-	-	-	-	(86,250)	(86,250)	-	(86,250)
At 31 December 2014		75,000	25,000	49,875	44,181	(19,208)	616	394,700	570,164	(92)	570,072

The attached notes 1 to 47 form part of these financial statements.

OMAN TELECOMMUNICATIONS COMPANY SAOG

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2013

Attributable to the owners of the parent

Notes	Attributable to the owners of the parent							Total RO'000	Non- Controlling Interest RO'000	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	Fair value reserve RO'000	Retained earnings RO'000				
January 2013	75,000	25,000	49,875	44,181	(17,852)	635	325,495	502,334	10,845	513,179	
Effect of change in accounting policy of a subsidiary	-	-	-	-	-	-	59	59	45	104	
Restated balance at 1 January 2013	75,000	25,000	49,875	44,181	(17,852)	635	325,554	502,393	10,890	513,283	
Profit for the year	-	-	-	-	-	-	119,284	119,284	(4,067)	115,217	
Actuarial gain on defined benefit plan of a subsidiary	-	-	-	-	-	-	3	3	3	6	
Exchange difference on translation of a foreign operation	19	-	-	-	(2,203)	-	-	(2,203)	(701)	(2,904)	
Fair value change in available for sale investments	20	-	-	-	-	36	-	36	(8)	28	
Other comprehensive income		-	-	-	(2,203)	36	3	(2,164)	(706)	(2,870)	
Total comprehensive income for the year		-	-	-	(2,203)	36	119,287	117,120	(4,773)	112,347	
Dividend paid	15	-	-	-	-	-	(86,250)	(86,250)	-	(86,250)	
At 31 December 2013		75,000	25,000	49,875	44,181	(20,055)	671	358,591	533,263	6,117	539,380

The attached notes 1 to 47 form part of these financial statements.

OMAN TELECOMMUNICATIONS COMPANY SAOG

PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2014

7

	<i>Notes</i>	<i>Share capital RO'000</i>	<i>Legal reserve RO'000</i>	<i>Voluntary reserve RO'000</i>	<i>Capital contribution RO'000</i>	<i>Fair value reserve RO'000</i>	<i>Retained earnings RO'000</i>	<i>Total RO'000</i>
1 January 2014 (Restated)		<u>75,000</u>	<u>25,000</u>	<u>49,875</u>	<u>44,181</u>	<u>37</u>	<u>350,498</u>	<u>544,591</u>
Profit for the year		-	-	-	-	-	119,058	119,058
Fair value change in available for sale investments	20	-	-	-	-	(37)	-	(37)
Total comprehensive income for the year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37)</u>	<u>119,058</u>	<u>119,021</u>
Dividend paid	15	-	-	-	-	-	(86,250)	(86,250)
At 31 December 2014		<u><u>75,000</u></u>	<u><u>25,000</u></u>	<u><u>49,875</u></u>	<u><u>44,181</u></u>	<u><u>-</u></u>	<u><u>383,306</u></u>	<u><u>577,362</u></u>

The attached notes 1 to 47 form part of these financial statements.

OMAN TELECOMMUNICATIONS COMPANY SAOG

PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2013

8

		<i>Share capital</i>	<i>Legal reserve</i>	<i>Voluntary reserve</i>	<i>Capital contribution</i>	<i>Fair value reserve</i>	<i>Retained earnings (Restated)</i>	<i>Total</i>
	<i>Notes</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>
1 January 2013 (As reported)		75,000	25,000	49,875	44,181	(4)	333,610	527,662
Restatement for impairment of investment in a subsidiary	8	-	-	-	-	-	(16,331)	(16,331)
1 January 2013		75,000	25,000	49,875	44,181	(4)	317,279	511,331
Profit for the year		-	-	-	-	-	119,469	119,469
Fair value change in available for sale investments	20	-	-	-	-	41	-	41
Total comprehensive income for the year		-	-	-	-	41	119,469	119,510
Dividend paid	15	-	-	-	-	-	(86,250)	(86,250)
At 31 December 2013		75,000	25,000	49,875	44,181	37	350,498	544,591

The attached notes 1 to 47 form part of these financial statements.