

Oman Telecommunications Company SAOG

STATEMENT OF CHANGES IN EQUITY (CONSOLIDATED)

For the year ended 31 December 2018

<i>Attributable to equity holders of the parent</i>												
					<i>Foreign currency</i>							
<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>translation reserve RO '000</i>	<i>Fair value reserve RO'000</i>	<i>Hedge reserve RO'000</i>	<i>Other reserve RO'000</i>	<i>Retained earnings RO'000</i>	<i>Total RO'000</i>	<i>Non- controlling interests RO'000</i>	<i>Total RO'000</i>
At 1 January 2018	75,000	25,000	49,875	44,181	(25,475)	(207)	(81)	(68)	399,616	567,841	1,029,986	1,597,827
Adjustment for finalisation of accounting for acquisition	4(i)	-	-	-	5,179	-	-	-	(1,436)	3,743	1,010,258	1,014,001
<b>Restated at 1 January 2018</b>	<b>75,000</b>	<b>25,000</b>	<b>49,875</b>	<b>44,181</b>	<b>(20,296)</b>	<b>(207)</b>	<b>(81)</b>	<b>(68)</b>	<b>398,180</b>	<b>571,584</b>	<b>2,040,244</b>	<b>2,611,828</b>
Transition adjustment on adoption of IFRS 9 and IFRS 15	2.23	-	-	-	(34)	(645)	-	-	(10,680)	(11,359)	(43,174)	(54,533)
	<b>75,000</b>	<b>25,000</b>	<b>49,875</b>	<b>44,181</b>	<b>(20,330)</b>	<b>(852)</b>	<b>(81)</b>	<b>(68)</b>	<b>387,500</b>	<b>560,225</b>	<b>1,997,070</b>	<b>2,557,295</b>
Total comprehensive income for the year	-	-	-	-	(40,466)	(232)	2,343	107	64,798	26,550	(4,004)	22,546
Realised loss on equity securities at FVOCI	-	-	-	-	-	186	-	-	(186)	-	-	-
Non-controlling interest on business combination	-	-	-	-	-	-	-	-	-	-	226,135	226,135
Additional capital in a subsidiary	-	-	-	-	-	-	-	-	-	-	400	400
Transaction with minority shareholders	-	-	-	-	-	-	-	-	(1,768)	(1,768)	121	(1,647)
Dividend paid	-	-	-	-	-	-	-	-	(37,500)	(37,500)	(153,683)	(191,183)
<b>At 31 December 2018</b>	<b>75,000</b>	<b>25,000</b>	<b>49,875</b>	<b>44,181</b>	<b>(60,796)</b>	<b>(898)</b>	<b>2,262</b>	<b>39</b>	<b>412,844</b>	<b>547,507</b>	<b>2,066,039</b>	<b>2,613,546</b>

Oman Telecommunications Company SAOG

STATEMENT OF CHANGES IN EQUITY (continued)

For the year ended 31 December 2018

CONSOLIDATED

	<i>Attributable to equity holders of the parent</i>										<i>Non-controlling interests</i>	<i>Total</i>	
	<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>Hedge reserve</i>	<i>Other reserve</i>	<i>Retained earnings</i>	<i>Total</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>	<i>RO'000</i>	<i>RO'000</i>	<i>RO'000</i>
<b>At 1 January 2017</b>	75,000	25,000	49,875	44,181	-	890	-	-	387,399	582,345	(35,644)	546,701	
Total comprehensive income for the year	-	-	-	-	(20,296)	(244)	(81)	(68)	78,281	57,592	(54,257)	3,335	
Non-controlling interest on acquisition of a subsidiary	-	-	-	-	-	-	-	-	-	-	2,093,526	2,093,526	
Issue of share capital	-	-	-	-	-	-	-	-	-	-	971	971	
Disposal of a subsidiary	-	-	-	-	-	(853)	-	-	-	(853)	35,648	34,795	
Dividend paid	-	-	-	-	-	-	-	-	(67,500)	(67,500)	-	(67,500)	
<b>At 31 December 2017</b>													
<b>(Restated)</b>	<u>75,000</u>	<u>25,000</u>	<u>49,875</u>	<u>44,181</u>	<u>(20,296)</u>	<u>(207)</u>	<u>(81)</u>	<u>(68)</u>	<u>398,180</u>	<u>571,584</u>	<u>2,040,244</u>	<u>2,611,828</u>	

The attached notes 1 to 36 form part of these financial statements.

Oman Telecommunications Company SAOG

STATEMENT OF CHANGES IN EQUITY (continued)

For the year ended 31 December 2018

Parent Company

	<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>Hedge reserve RO'000</i>	<i>Retained earnings RO'000</i>	<i>Total RO'000</i>
<b>1 January 2018</b>	<b>75,000</b>	<b>25,000</b>	<b>49,875</b>	<b>44,181</b>	<b>35</b>	<b>(122)</b>	<b>391,732</b>	<b>585,701</b>
Transition adjustment on adoption of IFRS 9 and IFRS 15	-	-	-	-	(35)	-	(11,188)	(11,223)
<b>Restated balance at 1 January 2018</b>	<b>75,000</b>	<b>25,000</b>	<b>49,875</b>	<b>44,181</b>	<b>-</b>	<b>(122)</b>	<b>380,544</b>	<b>574,478</b>
Total comprehensive income for the year	-	-	-	-	-	921	64,182	65,103
Dividend paid	-	-	-	-	-	-	(37,500)	(37,500)
<b>At 31 December 2018</b>	<b>75,000</b>	<b>25,000</b>	<b>49,875</b>	<b>44,181</b>	<b>-</b>	<b>799</b>	<b>407,226</b>	<b>602,081</b>
1 January 2017	75,000	25,000	49,875	44,181	37	-	388,604	582,697
Total comprehensive income for the year	-	-	-	-	(2)	(122)	70,628	70,504
Dividend paid	-	-	-	-	-	-	(67,500)	(67,500)
At 31 December 2017	75,000	25,000	49,875	44,181	35	(122)	391,732	585,701

The attached notes 1 to 36 form part of these financial statements.