

GROUP AND PARENT COMPANY UNAUDITED STATEMENT OF CHANGES IN EQUITY THREE MONTH PERIOD ENDED 31 MARCH 2009

	Share Capital	Legal reserve	Capital reserve	General reserve	Revaluation reserve	Cumulative Changes in fair value of investments	Retained earnings	Attributable to equity holders of the Parent Co.	Non- controlling interests	Total
	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)
GROUP										
At 31 December 2007	15,000	11,892	8,668	4,718	1,154	-	26,148	67,580	43,268	110,848
Profit for the period	-	-	-	-	-	-	4,186	4,186	3,538	7,724
Increase in share capital through capitalisation of retained earnings	3,000	-	-	-	-	-	(3,000)	-	-	-
Increase in share capital of banking subsidiary through capitalisation of reserves	-	-	2,550	-	-	-	(2,550)	-	-	-
Subscription to rights issue of the banking subsidiary	-	-	-	-	-	-	-	-	3,431	3,431
Dividend relating to 2007 (note 15)	-	-	-	-	-	-	(4,500)	(4,500)	(4,705)	(9,205)
At 31 March 2008	18,000	11,892	11,218	4,718	1,154	-	20,284	67,266	45,532	112,798
At 31 December 2008	18,000	13,463	11,218	5,791	1,754	514	21,795	72,535	54,139	126,674
Profit for the period	-	-	-	-	-	-	2,353	2,353	2,967	5,320
Increase in share capital through capitalisation of retained earnings	2,000	-	-	-	-	-	(2,000)	-	-	-
Increase in share capital of banking subsidiary through capitalisation of reserves	-	-	1,530	-	-	-	(1,530)	-	-	-
Dividend relating to 2008 (note 15)	-	-	-	-	-	-	(1,800)	(1,800)	(9,802)	(11,602)
Subscription to rights issue of the banking subsidiary	-	-	-	-	-	-	-	-	5,881	5,881
Changes in fair value of available for sale investments	-	-	-	-	-	32	-	32	31	63
At 31 March 2009	20,000	13,463	12,748	5,791	1,754	546	18,818	73,120	53,216	126,336

The accompanying notes on pages 8 to 23 form an integral part of these interim financial statements.



GROUP AND PARENT COMPANY UNAUDITED STATEMENT OF CHANGES IN EQUITY
THREE MONTH PERIOD ENDED 31 MARCH 2009

	Share capital	Legal reserve	Cumulative Changes in fair value of investments	Retained earnings	Total
	(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)
PARENT COMPANY					
At 31 December 2007	15,000	5,000	-	13,274	33,274
Profit for the period	-	-	-	5,736	5,736
Increase in share capital through capitalisation of retained earnings	3,000	-	-	(3,000)	-
Dividend relating to 2007 (note 15)	-	-	-	(4,500)	(4,500)
At 31 March 2008	18,000	5,000	-	11,510	34,510
At 31 December 2008	18,000	5,319	400	8,642	32,361
Profit for the period	-	-	-	9,738	9,738
Increase in share capital through capitalisation of retained earnings	2,000	-	-	(2,000)	-
Dividend relating to 2008 (note 15)	-	-	-	(1,800)	(1,800)
At 31 March 2009	20,000	5,319	400	14,580	40,299

The accompanying notes on pages 8 to 23 form an integral part of these interim financial statements.



OMAN ARAB BANK SAOC
UNAUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS ENDED 31 MARCH 2009

	Share capital	Legal reserve	General reserve	Proposed dividend	Fair value reserve	Retained earnings	Total
Balance at 1-Jan-09	60,000	15,652	11,358	20,000	223	3,229	110,462
Dividends paid				(20,000)		-	(20,000)
Profit for the period						6,053	6,053
Changes in fair value of investment					63		63
Proceeds from issue of share capital	12,000						12,000
Issue of Bonus Shares	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>
Balance at 31-Mar-09	<u>75,000</u>	<u>15,652</u>	<u>11,358</u>	<u>-</u>	<u>286</u>	<u>6,282</u>	<u>108,578</u>
	Share capital	Legal reserve	General reserve	Proposed dividend	Fair value reserve	Retained earnings	Total
Balance at 1-Jan-08	48,000	13,196	9,254	9,600	-	8,230	88,280
Dividends paid				(9,600)		-	(9,600)
Profit for the period						7,220	7,220
Changes in fair value of investment					-		
Proceeds from issue of share capital	7,000						7,000
Issue of Bonus Shares	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
Balance at 31-Mar-08	<u>60,000</u>	<u>13,196</u>	<u>9,254</u>	<u>-</u>	<u>-</u>	<u>10,450</u>	<u>92,900</u>

The notes on pages 7 to 25 form part of the financial statement



OMAN INVESTMENT SERVICES SAOC

UN-AUDITED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2009

	Share capital RO	Legal reserve RO	Retained earnings/ (accumulated losses) RO	Total RO
At 1 January 2008	1,000,000	163,823	370,886	1,534,709
Profit for the period	-	-	179,360	179,360
Transfer to legal reserve	-	-	-	-
Dividend relating to 2007 paid	-	-	(250,000)	(250,000)
At 31 March 2008	<u>1,000,000</u>	<u>163,823</u>	<u>300,246</u>	<u>1,464,069</u>
At 1 January 2009	1,000,000	163,823	(429,005)	734,818
Loss for the period	-	-	(114,031)	(114,031)
Transfer to legal reserve	-	-	-	-
At 31 March 2009	<u>1,000,000</u>	<u>163,823</u>	<u>(543,036)</u>	<u>620,787</u>

The notes on pages 5 to 11 form an integral part of these financial statements.