

GROUP AND PARENT COMPANY UNAUDITED STATEMENT OF CHANGES IN EQUITY SIX MONTH PERIOD ENDED 30 JUNE 2009

	Share Capital (RO '000)	Legal reserve (RO '000)	Capital reserve (RO '000)	General reserve (RO '000)	Revaluation reserve (RO '000)	Cumulative Changes in fair value of investments (RO '000)	Retained earnings (RO '000)	Attributable to equity holders of the Parent Co. (RO '000)	Non- controlling interests (RO '000)	Total (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
Total comprehensive income for the period	-	-	-	-	-	172	15,672	15,844	7,647	23,491
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 30 June 2008	18,000	11,892	11,218	4,718	1,154	172	31,770	78,924	49,641	128,565
At 31 December 2008	18,000	13,463	11,218	5,791	1,754	514	21,795	72,535	54,139	126,674
Total comprehensive income for the period	-	-	-	-	-	254	6,587	6,841	6,230	13,071
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
At 30 June 2009	20,000	13,463	12,748	5,791	1,754	768	23,052	77,576	56,448	134,024

The accompanying notes on pages 8 to 24 form an integral part of these interim financial statements.



GROUP AND PARENT COMPANY UNAUDITED STATEMENT OF CHANGES IN EQUITY
SIX MONTH PERIOD ENDED 30 JUNE 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	-	13,273	33,273
Profit for the period	-	-	-	14,501	14,501
Increase in share capital through capitalisation of retained earnings	3,000	-	-	(3,000)	-
Dividend relating to 2007 (note 15)	-	-	-	(4,500)	(4,500)
At 30 June 2008	18,000	5,000	-	20,274	43,274
At 31 December 2008	18,000	5,319	400	8,642	32,361
Profit for the period	-	-	-	10,526	10,526
Increase in share capital through capitalisation of retained earnings	2,000	-	-	(2,000)	-
Dividend relating to 2008 (note 15)	-	-	-	(1,800)	(1,800)
At 30 June 2009	20,000	5,319	400	15,368	41,087

The accompanying notes on pages 8 to 24 form an integral part of these interim financial statements.



Oman Arab Bank SAOC

**UNAUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 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						12,213	12,213
Changes in fair value of investment					498		498
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 30-Jun-09	<u>75,000</u>	<u>15,652</u>	<u>11,358</u>	<u>-</u>	<u>721</u>	<u>12,442</u>	<u>115,173</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	-	8,229	88,279
Dividends paid				(9,600)		-	(9,600)
Profit for the period						15,267	15,267
Changes in fair value of investment					337		337
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 30-Jun -08	<u>60,000</u>	<u>13,196</u>	<u>9,254</u>	<u>-</u>	<u>337</u>	<u>18,496</u>	<u>101,283</u>

The notes on pages 7 to 25 form part of these financial statements



OMAN INVESTMENT SERVICES SAOC
UN-AUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 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 and total recognised income	-	-	505,400	505,400
Dividend relating to 2007 paid	-	-	(250,000)	(250,000)
At 30 June 2008	<u>1,000,000</u>	<u>163,823</u>	<u>626,286</u>	<u>1,790,109</u>
At 1 January 2009	1,000,000	163,823	(429,005)	734,818
Loss for the period	-	-	(102,347)	(102,347)
Transfer to legal reserve	-	-	-	-
At 30 June 2009	<u>1,000,000</u>	<u>163,823</u>	<u>(531,352)</u>	<u>(632,471)</u>

The notes on pages 5 to 12 form an integral part of these financial statements.