

GROUP AND PARENT COMPANY STATEMENTS OF CHANGES IN EQUITY

SIX MONTH PERIOD ENDED 30 JUNE 2014

	Share capital	Legal reserve	Capital reserve	General reserve	Sub- ordinated debt reserve	Revaluation reserve	Cumulative changes in fair value	Retained earnings	Attributable to equity holders of the Parent Company	Non- controlling interests	Total
	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)
GROUP											
Balance at 1 January 2013	27,830	20,757	17,846	9,977	5,099	1,677	5,130	22,441	110,757	90,233	200,990
Profit for the period	-	-	-	-	-	-	-	7,855	7,855	6,127	13,982
Other comprehensive income for the period	-	-	-	-	-	-	180	-	180	248	428
Total comprehensive income for the period	-	-	-	-	-	-	180	7,855	8,035	6,375	14,410
Increase in share capital through capitalisation of retained earnings	2,783	-	-	-	-	-	-	(2,783)	-	-	-
Decrease in revaluation reserve	-	-	-	-	-	(81)	-	-	(81)	-	(81)
Dividends paid relating to 2012 (note 17)	-	-	-	-	-	-	-	(3,340)	(3,340)	(5,685)	(9,025)
Subscription to rights issue of the banking subsidiary	-	-	-	-	-	-	-	-	-	-	-
Balance at 30 June 2013	30,613	20,757	17,846	9,977	5,099	1,596	5,310	24,173	115,371	90,923	206,294
Balance at 1 January 2014	30,613	22,838	17,846	10,615	10,198	1,677	6,712	22,677	123,176	97,410	220,586
Profit for the period	-	-	-	-	-	-	-	9,440	9,440	7,061	16,501
Other comprehensive (expense) for the period	-	-	-	-	-	-	(310)	-	(310)	(299)	(609)
Total comprehensive income / (expense) for the period	-	-	-	-	-	-	(310)	9,440	9,130	6,762	15,892
Increase in share capital through capitalisation of retained earnings	3,061	-	-	-	-	-	-	(3,061)	-	-	-
Dividends relating to 2013 (note 17)	-	-	-	-	-	-	-	(4,592)	(4,592)	(5,685)	(10,277)
Balance at 30 June 2014	33,674	22,838	17,846	10,615	10,198	1,677	6,402	24,464	127,714	98,487	226,201

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

GROUP AND PARENT COMPANY UNAUDITED STATEMENTS OF CHANGES IN EQUITY
SIX MONTH PERIOD ENDED 30 JUNE 2014

	<u>Note</u>	Share capital	Legal reserve	Cumulative Changes in fair value	Retained earnings	Total
		(RO '000)	(RO '000)	(RO '000)	(RO '000)	(RO '000)
PARENT COMPANY						
Balance at 1 January 2013		27,830	7,770	5,055	12,240	52,895
Profit for the period		-	-	-	7,470	7,470
Other comprehensive (expense) for the period		-	-	(76)	-	(76)
Total comprehensive income / (expense) for the period		-	-	(76)	7,470	7,394
Increase in share capital through capitalisation of retained earnings		2,783	-	-	(2,783)	-
Dividend relating to 2012	17	-	-	-	(3,340)	(3,340)
Balance at 30 June 2013		30,613	7,770	4,979	13,587	56,949
Balance at 1 January 2014		30,613	8,571	6,017	13,332	58,533
Profit for the period		-	-	-	7,903	7,903
Other comprehensive income / (expense) for the period		-	-	-	-	-
Total comprehensive income for the period		-	-	-	7,903	7,903
Increase in share capital through capitalisation of retained earnings		3,061	-	-	(3,061)	-
Dividend relating to 2013	17	-	-	-	(4,592)	(4,592)
Balance at 30 June 2014		33,674	8,571	6,017	13,582	61,844

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