

GROUP AND PARENT COMPANY STATEMENTS OF CHANGES IN EQUITY

SIX MONTH PERIOD ENDED 30 JUNE 2015

	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 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 (expense) / income 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)	-	-	-
Decrease in revaluation reserve	-	-	-	-	-	-	-	-	-	-	-
Dividends paid 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
Balance at 1 January 2015	33,674	24,802	17,846	12,064	15,297	1,677	6,292	21,017	132,669	104,323	236,992
Profit for the period	-	-	-	-	-	-	-	10,544	10,544	7,779	18,323
Other comprehensive (expense) for the period	-	-	-	-	-	-	(2,753)	-	(2,753)	172	(2,581)
Total comprehensive income / (expense) for the period	-	-	-	-	-	-	(2,753)	10,544	7,791	7,951	15,742
Increase in share capital through capitalisation of retained earnings	3,368	-	-	-	-	-	-	(3,368)	-	-	-
Dividends relating to 2014 (note 17)	-	-	-	-	-	-	-	(6,734)	(6,734)	(6,822)	(13,556)
Balance at 30 June 2015	37,042	24,802	17,846	12,064	15,297	1,677	3,539	21,459	133,726	105,452	239,178

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 2015

	<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 2014		30,613	8,571	6,017	13,332	58,533
Profit for the period		-	-	-	7,903	7,903
Other comprehensive (expense) for the period		-	-	-	-	-
Total comprehensive income / (expense) for the period		-	-	-	7,903	7,903
Increase in share capital through capitalisation of retained earnings		3,061	-	-	(3,601)	-
Dividend relating to 2013	17	-	-	-	(4,592)	(4,592)
Balance at 30 June 2014		33,674	8,571	6,017	13,582	61,844
Balance at 1 January 2015		33,674	9,072	6,970	10,191	59,907
Profit for the period		-	-	-	9,623	9,623
Other comprehensive (expense) for the period		-	-	(2,962)	-	(2,962)
Total comprehensive income for the period		-	-	(2,962)	9,623	6,661
Increase in share capital through capitalisation of retained earnings		3,368	-	-	(3,368)	-
Dividend relating to 2014	17	-	-	-	(6,734)	(6,734)
Balance at 30 June 2015		37,042	9,072	4,008	9,712	59,834

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