

## UNAUDITED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2016

CONSOLIDATED	ATTRIBUTABLE TO EQUITY SHAREHOLDERS OF PARENT COMPANY							MINORITY		
	Share capital (RO'000)	Share Premium (RO'000)	Legal Reserve (RO'000)	General reserve (RO'000)	Other Non-distributable reserves (RO'000)	Cumulative changes in fair value (RO'000)	Retained Earnings (RO'000)	Total (RO'000)	Non-Controlling interest	Total (RO'000)
At 1 January 2015	33,674	-	24,802	12,064	34,820	6,292	21,017	132,669	104,323	236,992
Profit for the period	-	-	-	-	-	-	17,766	17,766	10,343	28,109
Other comprehensive income / (expense) for the period	-	-	-	-	-	(5,186)	-	(5,186)	(553)	(5,739)
Total comprehensive income for the period	-	-	-	-	-	(5,186)	17,766	12,580	9,790	22,370
Transfer from/ (to) retained earnings	-	-	30	-	83	-	(113)	-	-	-
Issue of new shares pursuant to Merger	18,245	69,329	-	-	-	-	-	87,574	1,014	88,588
Bonus shares issued during the year (note 13)	3,367	-	-	-	-	-	(3,367)	-	-	-
Dividend paid relating to 2014 (note 13)	-	-	-	-	-	-	(6,735)	(6,735)	(6,822)	(13,557)
At 30 September 2015	55,286	69,329	24,832	12,064	34,903	1,106	28,568	226,088	108,305	334,393
At 1 January 2016	55,286	69,329	26,682	13,543	39,044	(9,060)	25,113	219,937	111,706	331,643
Profit for the period	-	-	-	-	-	-	15,072	15,072	6,663	21,735
Other comprehensive income / (expense) for the period	-	-	-	-	196	(5,376)	-	(5,180)	(352)	(5,532)
Total comprehensive income for the period	-	-	-	-	196	(5,376)	15,072	9,892	6,311	16,203
Transfer from/ (to) retained earnings	-	-	-	(510)	7,152	-	(6,642)	-	-	-
Bonus shares issued during the year (note 13)	8,293	(8,293)	-	-	-	-	-	-	-	-
Subsidiary rights issue	-	-	-	-	-	-	-	-	5,494	5,494
Dividend paid relating to 2015 (note 13)	-	-	-	-	-	-	(5,528)	(5,528)	(5,739)	(11,267)
At 30 September 2016	63,579	61,036	26,682	13,033	46,392	(14,436)	28,015	224,301	117,772	342,073

The accompanying notes form an integral part of these consolidated and parent company financial statements.

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PARENT COMPANY	Share capital (RO'000)	Share Premium (RO'000)	Legal Reserve * (RO'000)	General reserve (RO'000)	Other Non- distributable reserves (RO'000)	Cumulative changes in fair value (RO'000)	Retained Earnings (RO'000)	Total (RO'000)
At 1 January 2015 (Restated)	33,674	-	24,802	12,064	16,974	6,292	38,867	132,673
Profit for the period	-	-	-	-	-	-	17,766	17,766
Other comprehensive income / (expense) for the period	-	-	-	-	-	(5,185)	-	(5,185)
Total comprehensive income for the period	-	-	-	-	-	(5,185)	17,766	12,581
Transfers from / (to) retained earnings	-	-	30	-	83	-	(113)	-
Issue of new shares pursuant to Merger	18,245	69,329	-	-	-	-	-	87,574
Bonus shares issued during the period (note 13)	3,367	-	-	-	-	-	(3,367)	-
Dividend paid relating to 2014 (note 13)	-	-	-	-	-	-	(6,735)	(6,735)
At 30 September 2015 (Restated)	55,286	69,329	24,832	12,064	17,057	1,107	46,418	226,093
At 1 January 2016	55,286	69,329	26,682	13,543	21,198	(4,176)	33,620	215,482
Profit for the period	-	-	-	-	-	-	15,817	15,817
Other comprehensive income / (expense) for the period	-	-	-	-	196	(5,376)	-	(5,180)
Total comprehensive income for the period	-	-	-	-	196	(5,376)	15,817	10,637
Transfer from / (to) retained earnings	-	-	-	(510)	7,152	-	(6,642)	-
Bonus shares issued during the period (note 13)	8,293	(8,293)	-	-	-	-	-	-
Dividend paid relating to 2015 (note 13)	-	-	-	-	-	-	(5,528)	(5,528)
At 30 September 2016	63,579	61,036	26,682	13,033	28,546	(9,552)	37,267	220,591

\* Transfer to legal reserve is made on annual basis

The accompanying notes form an integral part of these consolidated and parent company financial statements.