

UNAUDITED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2017

ATTRIBUTABLE TO EQUITY SHAREHOLDERS OF PARENT COMPANY

Group	Share capital	Share Premium	Legal Reserve	General reserve	Other Non-distributable reserves	Cumulative changes in fair value	Retained Earnings	Total	Perpetual Tier I Capital bonds	Sub-total	Non-Controlling interest	Total
	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)	(RO'000)			(RO'000)
At 1 January 2016	55,286	69,329	26,682	13,543	39,044	(8,002)	24,055	219,937	-	219,937	111,706	331,643
Profit for the period (restated)	-	-	-	-	-	-	13,729	13,729	-	13,729	6,786	20,515
Other comprehensive income / (expense) for the period	-	-	-	-	196	(4,028)	-	(3,832)	-	(3,832)	(480)	(4,312)
Total comprehensive income / (expense) for the period	-	-	-	-	196	(4,028)	13,729	9,897	-	9,897	6,306	16,203
Transfer to / from retained earnings	-	-	-	(510)	7,152	-	(6,642)	-	-	-	-	-
Subscription to Rights Issue of subsidiary	-	-	-	-	-	-	-	-	-	-	5,494	5,494
Bonus shares issued during the period (note 12)	8,293	(8,293)	-	-	-	-	-	-	-	-	-	-
Dividend paid relating to 2015 (note 13)	-	-	-	-	-	-	(5,528)	(5,528)	-	(5,528)	(5,739)	(11,267)
At 30 September 2016	63,579	61,036	26,682	13,033	46,392	(12,030)	25,614	224,306	-	224,306	117,767	342,073
At 1 January 2017	63,579	61,036	27,523	13,033	48,419	(5,033)	32,578	241,135	30,000	271,135	125,336	396,471
Profit for the period	-	-	-	-	-	-	15,679	15,679	-	15,679	9,564	25,243
Other comprehensive income / (expense) for the period	-	-	-	-	326	(9,294)	-	(8,968)	-	(8,968)	(893)	(9,861)
Total comprehensive income / (expense) for the period	-	-	-	-	326	(9,294)	15,679	6,711	-	6,711	8,671	15,382
Transfer to / from retained earnings	-	-	-	-	(20,576)	-	20,576	-	-	-	-	-
Movements related to subsidiaries and fair value through other comprehensive income investments	-	-	-	-	(172)	(42)	(978)	(1,192)	-	(1,192)	(1,018)	(2,210)
Bonus shares issued during the period (note 12)	6,358	(6,358)	-	-	-	-	-	-	-	-	-	-
Dividend paid relating to 2016 (note 13)	-	-	-	-	-	-	(9,537)	(9,537)	-	(9,537)	(63)	(9,600)
At 30 September 2017	69,937	54,678	27,523	13,033	27,997	(14,369)	58,318	237,117	30,000	267,117	132,926	400,043

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

UNAUDITED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE NINE MONTHS PERIOD ENDED 30 SEPTEMBER 2017

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 2016	55,286	69,329	26,682	13,543	21,198	(3,118)	32,564	215,484
Profit for the period (restated)	-	-	-	-	-	-	14,473	14,473
Other comprehensive income / (expense) for the period	-	-	-	-	196	(4,032)	-	(3,836)
Total comprehensive income for the period	-	-	-	-	196	(4,032)	14,473	10,637
Transfer to / from retained earnings	-	-	-	(510)	7,152	-	(6,642)	-
Bonus shares issued during the period (note 12)	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	(7,150)	34,867	220,593
At 1 January 2017	63,579	61,036	27,523	13,033	30,573	(149)	42,008	237,603
Profit for the period	-	-	-	-	-	-	17,384	17,384
Other comprehensive income / (expense) for the period	-	-	-	-	326	(9,294)	-	(8,968)
Total comprehensive income for the period	-	-	-	-	326	(9,294)	17,384	8,416
Transfer to / from retained earnings	-	-	-	-	(24,462)	-	24,462	-
Movements related to subsidiaries and fair value through other comprehensive income investments	-	-	-	-	(172)	(42)	(978)	(1,192)
Bonus shares issued during the period (note 12)	6,358	(6,358)	-	-	-	-	-	-
Dividend paid relating to 2016 (note 13)	-	-	-	-	-	-	(9,537)	(9,537)
At 30 September 2017	69,937	54,678	27,523	13,033	6,265	(9,485)	73,339	235,290

* Transfer to legal reserve is made on annual basis

Opening balances as at 1 January 2016 for Group and Parent company are post transition adjusted balances, on adoption of IFRS 9 in 2016.
The accompanying notes form an integral part of these group and parent company financial statements.