

Oman Telecommunications Company SAOG and its subsidiaries

6

Condensed consolidated statement of changes in equity for the nine months ended 30 September 2019 (unaudited)

	Equity attributable to Parent Company's shareholders											Non-controlling interests RO '000	Total RO '000
	Share capital RO '000	Legal reserve RO '000	Voluntary reserve RO '000	Capital reserve RO '000	Capital contribution RO '000	Foreign currency translation reserve RO '000	Investment fair valuation reserve RO '000	Hedging reserve RO '000	Other reserve RO '000	Retained earnings RO '000	Attributable for shareholders of Parent Company RO '000		
Balance at 1 January 2019 (previously reported)	75,000	25,000	49,875	-	44,181	(60,796)	(898)	2,262	39	412,844	547,507	2,066,039	2,613,546
Transition adjustment on adoption of IFRS 16 (Note 3)	-	-	-	-	-	-	-	-	-	(6,991)	(6,991)	(42,072)	(49,063)
Balance at 1 January 2018 (restated)	75,000	25,000	49,875	-	44,181	(60,796)	(898)	2,262	39	405,853	540,516	2,023,967	2,564,483
Total comprehensive income for the period	-	-	-	-	-	835	(534)	(5,737)	-	52,680	47,244	136,254	183,498
Transfer to capital reserve from capital contribution	-	-	-	36,893	(36,893)	-	-	-	-	-	-	-	-
<i>Transactions with shareholders of the company recognized directly in equity</i>													
Cash dividends (2018)	-	-	-	-	-	-	-	-	-	(37,500)	(37,500)	(134,788)	(172,288)
Balance at 30 September 2019	75,000	25,000	49,875	36,893	7,288	(59,961)	(1,432)	(3,475)	39	421,033	550,260	2,025,433	2,575,693
Balance at 1 January 2018	75,000	25,000	49,875	-	44,181	(25,475)	(207)	(81)	(68)	399,616	567,841	1,029,986	1,597,827
Adjustment for finalization of accounting for acquisition	-	-	-	-	-	5,179	-	-	-	(1,436)	3,743	1,010,258	1,014,001
Restated balance at 1 January 2018	75,000	25,000	49,875	-	44,181	(20,296)	(207)	(81)	(68)	398,180	571,584	2,040,244	2,611,828
Transition adjustment on adoption of IFRS 9 and IFRS 15 at 1 January 2018	-	-	-	-	-	(34)	(645)	-	-	(10,680)	(11,359)	(43,174)	(54,533)
Balance at 1 January 2018 (restated)	75,000	25,000	49,875	-	44,181	(20,330)	(852)	(81)	(68)	387,500	560,225	1,997,070	2,557,295
Total comprehensive income for the period	-	-	-	-	-	(29,083)	(1,014)	6,100	-	43,591	19,594	(22,990)	(3,396)
<i>Transactions with shareholders of the company recognized directly in equity</i>													
Non-controlling interest on business combination	-	-	-	-	-	-	-	-	-	-	-	226,135	226,135
Transaction with minority shareholders	-	-	-	-	-	-	-	-	-	(1,768)	(1,768)	121	(1,647)
Additional capital in a subsidiary	-	-	-	-	-	-	-	-	-	-	-	400	400
Cash dividends (2017)	-	-	-	-	-	-	-	-	-	(37,500)	(37,500)	(153,759)	(191,259)
Balance at 30 September 2018	75,000	25,000	49,875	-	44,181	(49,413)	(1,866)	6,019	(68)	391,823	540,551	2,046,977	2,587,528

The accompanying notes are an integral part of this condensed consolidated interim financial information.