

Oman Telecommunications Company SAOG

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2019

<i>Attributable to equity holders of the parent</i>													
<i>Notes</i>	<i>Share capital RO'000</i>	<i>Legal reserve RO'000</i>	<i>Voluntary reserve RO'000</i>	<i>Capital contribution RO'000</i>	<i>Capital reserve RO'000</i>	<i>Foreign currency translation reserve RO '000</i>	<i>Fair value reserve RO'000</i>	<i>Other reserves RO'000</i>	<i>Retained earnings RO'000</i>	<i>Total RO'000</i>	<i>Non-controlling interests RO'000</i>	<i>Total RO'000</i>	
At 1 January 2019	75,000	25,000	49,875	44,181	-	(60,796)	(898)	2,301	412,844	547,507	2,066,039	2,613,546	
Transition adjustment on adoption of IFRIC 23	2.2.2	-	-	-	-	-	-	-	(9,275)	(9,275)	(46,462)	(55,737)	
Transition adjustment on adoption of IFRS 16	2.22	-	-	-	-	-	-	-	(6,991)	(6,991)	(42,072)	(49,063)	
		75,000	25,000	49,875	44,181	-	(60,796)	(898)	2,301	396,578	531,241	1,977,505	2,508,746
Total comprehensive income for the year		-	-	-	-	646	(527)	(5,147)	77,709	72,681	214,461	287,142	
Transfer to Capital reserve		-	-	-	(36,893)	36,893	-	-	-	-	-	-	
On business combination		-	-	-	-	-	-	-	(52)	(52)	53	1	
Transaction with minority shareholders		-	-	-	-	-	-	-	(1,599)	(1,599)	(308)	(1,907)	
Dividend paid		-	-	-	-	-	-	-	(37,500)	(37,500)	(134,801)	(172,301)	
At 31 December 2019		75,000	25,000	49,875	7,288	36,893	(60,150)	(1,425)	(2,846)	435,136	564,771	2,056,910	2,621,681

The attached notes 1 to 35 form part of these financial statements.

Oman Telecommunications Company SAOG

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued)

For the year ended 31 December 2019

	Attributable to equity holders of the parent											
	Share capital RO'000	Legal reserve RO'000	Voluntary reserve RO'000	Capital contribution RO'000	Foreign currency translation reserve RO '000	Fair value reserve RO'000	Hedge reserve RO'000	Other reserve RO'000	Retained earnings RO'000	Total RO'000	Non-controlling interests RO'000	Total RO'000
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 finalisation of accounting for acquisition	-	-	-	-	5,179	-	-	-	(1,436)	3,743	1,010,258	1,014,001
Restated 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	-	-	-	-	(34)	(645)	-	-	(10,680)	(11,359)	(43,174)	(54,533)
	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 year	-	-	-	-	(40,466)	(232)	2,343	107	64,798	26,550	(4,004)	22,546
Realised loss on equity securities at FVOCI	-	-	-	-	-	186	-	-	(186)	-	-	-
Non-controlling interest on business combination	-	-	-	-	-	-	-	-	-	-	226,135	226,135
Additional capital in a subsidiary	-	-	-	-	-	-	-	-	-	-	400	400
Transaction with minority shareholders	-	-	-	-	-	-	-	-	(1,768)	(1,768)	121	(1,647)
Dividend paid	-	-	-	-	-	-	-	-	(37,500)	(37,500)	(153,683)	(191,183)
At 31 December 2018	75,000	25,000	49,875	44,181	(60,796)	(898)	2,262	39	412,844	547,507	2,066,039	2,613,546

The attached notes 1 to 35 form part of these financial statements.