

Statement of changes in equity - Parent Company

For the year ended 31 December 2018

Amount in RO '000s

	Attributable to equity holders of the Parent Company				Total
	Share capital	Share premium	Statutory reserve	Accumulated losses	
Balance as at 1 January 2017	41,522	18,337	13,840	(10,660)	63,039
Total comprehensive loss for the year	-	-	-	(3,699)	(3,699)
Balance as at 1 January 2018	41,522	18,337	13,840	(14,359)	59,340
Impact of adopting IFRS 9 (note 2A)	-	-	-	(73)	(73)
Restated opening balance under IFRS 9	41,522	18,337	13,840	(14,432)	59,267
Total comprehensive income for the year	-	-	-	5,679	5,679
Balance as at 31 December 2018	41,522	18,337	13,840	(8,753)	64,946

Statement of changes in equity - consolidated

For the year ended 31 December 2018

Amount in RO '000s

	Attributable to equity holders of the Parent Company						Non controlling interest	Grand total
	Share capital	Share premium	Statutory reserve	Foreign currency translation reserve	Accumulated losses	Reserve of disposal group held for sale		
Balance as at 1 January 2017	41,522	18,337	14,278	(2,766)	(10,459)	-	966	61,878
Prior period adjustment (note 41)	-	-	-	-	(1,454)	-	-	(1,454)
Balance as at 1 January 2017 (restated)	41,522	18,337	14,278	(2,766)	(11,913)	-	966	60,424
Total comprehensive loss for the year, as restated	-	-	-	-	(6,477)	-	(64)	(6,541)
Transfer to statutory reserve	-	-	27	-	(27)	-	-	-
Foreign currency translation reserve	-	-	-	763	-	-	-	763
Balance as at 1 January 2018	41,522	18,337	14,305	(2,003)	(18,417)	-	902	54,646
Impact of adopting IFRS 9 (note 2A)	-	-	-	-	(291)	-	-	(291)
Restated opening balance under IFRS 9	41,522	18,337	14,305	(2,003)	(18,708)	-	902	54,355
Total comprehensive income for the year	-	-	-	-	2,226	-	-	2,226
Transfer to statutory reserve	-	-	120	-	(120)	-	-	-
Foreign currency translation reserve	-	-	-	(895)	-	-	-	(895)
Discontinuing operations (note 6A)	-	-	-	2,566	-	(2,566)	-	-
Balance as at 31 December 2018	41,522	18,337	14,425	(332)	(16,602)	(2,566)	902	55,686

The attached notes 1 to 41 form part of these financial statements.

Comparative information does not correspond to the 2017 financial statements and reflect adjustments incorporated as explained in note 41.