

OMANI PACKAGING COMPANY SAOG

STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2018

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	Note	Share capital RO	Share premium RO	Legal reserve RO	General reserve RO	Retained earnings RO	Total RO
1 January 2017		3,243,586	10,518	978,214	89,245	2,345,089	6,666,652
Total comprehensive income for the year		-	-	-	-	1,014,726	1,014,726
Transfer general reserve to retained earnings	19	-	-	-	(89,245)	89,245	-
Transfer to legal reserve		-	-	101,473		(101,473)	-
<i>Transactions with owners recognised directly in equity:</i>					-		-
Dividend paid	33	-	-	-	-	(648,717)	(648,717)
		<u>3,243,586</u>	<u>10,518</u>	<u>1,079,687</u>	<u>-</u>	<u>2,698,870</u>	<u>7,032,661</u>
31 December 2017		3,243,586	10,518	1,079,687	-	2,698,870	7,032,661
1 January 2018, as previously reported		-	-	-	-	(140,140)	(140,140)
<i>Adjustment for adoption of IFRS 9 (refer note 2)</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(140,140)</u>	<u>(140,140)</u>
Restated balance at 1 January 2018		3,243,586	10,518	1,079,687	-	2,558,730	6,892,521
Total comprehensive income for the year		-	-	-	-	455,755	455,755
Deferred tax adjustment due to IFRS 9 impact		-	-	1,508	-	21,021	21,021
Transfer to legal reserve		-	-	1,508	-	(1,508)	-
<i>Transactions with owners recognised directly in equity:</i>							
Dividend paid	33	-	-	-	-	(648,717)	(648,717)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(648,717)</u>	<u>(648,717)</u>
31 December 2018		<u>3,243,586</u>	<u>10,518</u>	<u>1,081,195</u>	<u>-</u>	<u>2,385,281</u>	<u>6,720,580</u>

The notes on page 6 to 37 form an integral part of these Financial Statements.

Independent Auditor's report in set forth on pages 1a to 1d.