

**OMANI PACKAGING COMPANY SAOG**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b><u>Share capital RO</u></b>	<b><u>Share premium RO</u></b>	<b><u>Legal reserve RO</u></b>	<b><u>Retained earnings RO</u></b>	<b><u>Total RO</u></b>
At 1 January 2018	3,243,586	10,518	1,079,687	2,698,870	7,032,661
Transition adjustment on adoption of IFRS 9 (note 7)	-	-	-	(140,140)	(140,140)
At 1 January 2018 (adjusted)	3,243,586	10,518	1,079,687	2,558,730	6,892,521
Profit and total comprehensive income for the year	-	-	-	455,755	455,755
Deferred tax adjustment due to IFRS 9 impact	-	-	-	21,021	21,021
Transfer to legal reserve	-	-	1,508	(1,508)	-
<i>Transactions with shareholders recognised directly in equity :</i>					
Dividend paid	-	-	-	(648,717)	(648,717)
At 31 December 2018	<u>3,243,586</u>	<u>10,518</u>	<u>1,081,195</u>	<u>2,385,281</u>	<u>6,720,580</u>
<b>At 1 January 2019</b>	<b>3,243,586</b>	<b>10,518</b>	<b>1,081,195</b>	<b>2,385,281</b>	<b>6,720,580</b>
Profit and total comprehensive income for the year	-	-	-	1,127,925	1,127,925
<i>Transactions with shareholders recognised directly in equity :</i>					
Dividend paid	-	-	-	(486,538)	(486,538)
<b>At 31 December 2019</b>	<u><b>3,243,586</b></u>	<u><b>10,518</b></u>	<u><b>1,081,195</b></u>	<u><b>3,026,668</b></u>	<u><b>7,361,967</b></u>

The notes on pages 10 to 43 form part of these financial statements.

Auditor's report: pages 1 - 5