

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

	<u>Share capital RO</u>	<u>Share premium RO</u>	<u>Legal reserve RO</u>	<u>Retained earnings RO</u>	<u>Total RO</u>
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)	<u>3,243,586</u>	<u>10,518</u>	<u>1,079,687</u>	<u>2,558,730</u>	<u>6,892,521</u>
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><u>3,243,586</u></u>	<u><u>10,518</u></u>	<u><u>1,081,195</u></u>	<u><u>2,385,281</u></u>	<u><u>6,720,580</u></u>
At 1 January 2019	3,243,586	10,518	1,081,195	2,385,281	6,720,580
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)
At 31 December 2019	<u><u>3,243,586</u></u>	<u><u>10,518</u></u>	<u><u>1,081,195</u></u>	<u><u>3,026,668</u></u>	<u><u>7,361,967</u></u>

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

Auditor's report: pages 1 - 5