



MUSCAT GASES COMPANY SAOG
STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2018

	<i>Share capital RO</i>	<i>Statutory reserve RO</i>	<i>General reserve RO</i>	<i>Special reserve RO</i>	<i>Land revaluation reserve RO</i>	<i>Retained earnings RO</i>	<i>Total equity RO</i>
At 1 January 2017	3,000,000	1,000,000	198,672	1,457,067	1,110,887	1,473,571	8,240,197
Profit and comprehensive income for the year	-	-	-	-	-	1,386,766	1,386,766
Dividend paid for the year 2016	-	-	-	-	-	(900,000)	(900,000)
Transfer to retained earning	-	-	(198,672)	-	-	198,672	-
At 31 December 2017	3,000,000	1,000,000	-	1,457,067	1,110,887	2,159,009	8,726,963
Transition adjustment on initial application of IFRS 9 (note 2.1)	-	-	-	-	-	11,935	11,935
At 31 December 2017 (Restated)	3,000,000	1,000,000	-	1,457,067	1,110,887	2,170,944	8,738,898
Profit and comprehensive income for the year	-	-	-	-	-	219,938	219,938
Dividend paid for the year 2017	-	-	-	-	-	(2,159,009)	(2,159,009)
At 31 December 2018	3,000,000	1,000,000	-	1,457,067	1,110,887	231,873	6,799,827

The attached notes 1 to 27 form part of these financial statements.