

## Muscat Gases Company SAOG and its Subsidiaries

Separate and consolidated statement of changes in equity  
For the year ended 31 December 2022

### Parent Company

	Share capital RO	Statutory reserve RO	Special reserve RO	Revaluation reserve RO	(Accumulated losses) / retained earnings RO	Total RO
At 1 January 2021	3,000,000	1,000,000	1,457,067	753,887	436,728	6,647,682
Profit for the year	-	-	-	-	63,681	63,681
Other comprehensive income for the year	-	-	-	-	-	-
<b>Total comprehensive income for the year</b>	-	-	-	-	63,681	63,681
<i>Transactions with owners</i>						
Dividend paid (Note 27)	-	-	-	-	(435,000)	(435,000)
At 31 December 2021	3,000,000	1,000,000	1,457,067	753,887	65,409	6,276,363
At 1 January 2022	3,000,000	1,000,000	1,457,067	753,887	65,409	6,276,363
Loss for the year	-	-	-	-	(237,518)	(237,518)
Other comprehensive income for the year	-	-	-	53,779	-	53,779
<b>Total comprehensive income / (loss) for the year</b>	-	-	-	53,779	(237,518)	(183,739)
At 31 December 2022	3,000,000	1,000,000	1,457,067	807,666	(172,109)	6,092,624

The notes on pages 11 to 38 form part of these separate and consolidated financial statements.

The report of the Auditor is set forth on page 1.

**Muscat Gases Company SAOG and its Subsidiaries**

Separate and consolidated statement of changes in equity  
For the year ended 31 December 2022

Group	Share capital RO	Statutory reserve RO	Special reserve RO	Revaluation reserve RO	(Accumulated losses) / retained earnings RO	Total RO
At 1 January 2021	3,000,000	1,000,000	1,457,067	753,887	436,728	6,647,682
Profit for the year	-	-	-	-	133,097	133,097
Other comprehensive income for the year	-	-	-	-	-	-
<b>Total comprehensive income for the year</b>	-	-	-	-	133,097	133,097
Transfer to legal reserve	-	9,975	-	-	(9,975)	-
<b>Transactions with owners</b>	-	-	-	-	(435,000)	(435,000)
Dividend paid (Note 27)	-	-	-	-	124,850	6,345,779
At 31 December 2021	3,000,000	1,009,975	1,457,067	753,887	124,850	6,345,779
At 1 January 2022	3,000,000	1,009,975	1,457,067	753,887	124,850	6,345,779
Loss for the year	-	-	-	-	(230,710)	(230,710)
Other comprehensive income for the year	-	-	-	53,779	-	53,779
<b>Total comprehensive income / (loss) for the year</b>	-	-	-	53,779	(230,710)	(176,931)
At 31 December 2022	3,000,000	1,009,975	1,457,067	807,666	(105,860)	6,168,848

The notes on pages 11 to 38 form part of these separate and consolidated financial statements.

The report of the Auditor is set forth on page 1.