

AL ANWAR HOLDINGS SAOG AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2017

	Note	Equity attributable to the shareholders of Parent Company					Non-controlling interests RO'000	Total equity RO'000
		Share capital RO'000	Legal reserve RO'000	Contingency reserve RO'000	Fair value reserve RO'000	Retained earnings RO'000	Total RO'000	
At 1 April 2015		13,050	2,503	434	63	9,559	25,609	29,779
Comprehensive income:								
Profit for the year		-	-	-	-	4,935	4,935	5,817
Other comprehensive income:								
Share of other comprehensive income of associate	13(b)	-	-	-	82	-	-	82
Net change in fair value of available-for-sale financial assets	14(a)	-	-	-	865	-	8	873
Total comprehensive income for the year		-	-	-	947	4,935	890	6,772
Transactions with owners:								
Transfer to legal reserve		-	442	-	-	(442)	-	-
Transfer to contingency reserve		-	-	116	-	(116)	-	-
Stock dividend		1,958	-	-	-	(1,958)	-	-
Dividend paid		-	-	-	-	(1,305)	(157)	(1,462)
Total transactions with owners		1,958	442	116	-	(3,821)	(157)	(1,462)
At 31 March 2016		15,008	2,945	550	1,010	10,673	4,903	35,089
At 1 April 2016		15,008	2,945	550	1,010	10,673	4,903	35,089
Comprehensive income:								
Profit for the year		-	-	-	-	6,224	476	6,700
Other comprehensive income:								
Share of other comprehensive loss of associate	13(b)	-	-	-	(45)	-	-	(45)
Net change in fair value of available-for-sale financial assets	14(a)	-	-	-	2,869	-	9	2,878
Total comprehensive income for the year		-	-	-	2,824	6,224	485	9,533
Transactions with owners:								
Transfer to legal reserve		-	693	-	-	(693)	-	-
Transfer to contingency reserve		-	-	74	-	(74)	-	-
Stock dividend	24	2,492	-	-	-	(2,492)	-	-
Effect of disposal of a subsidiary		-	(255)	(624)	(81)	879	(5,075)	(5,156)
Dividend paid	24	-	-	-	-	(1,501)	(313)	(1,814)
Total transactions with owners		2,492	438	(550)	(81)	(3,881)	(5,388)	(6,970)
At 31 March 2017		17,500	3,383	-	3,753	13,016	-	37,652

The notes on pages 11 to 46 form an integral part of these Parent Company and consolidated financial statements.

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AL ANWAR HOLDINGS SAOG AND ITS SUBSIDIARIES

PARENT COMPANY STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2017

	Note	Share capital RO'000	Legal reserve RO'000	Fair value reserve RO'000	Retained earnings RO'000	Total RO'000
At 1 April 2015		13,050	2,342	-	4,884	20,276
Comprehensive income:						
Profit for the year		-	-	-	3,493	3,493
Other comprehensive income:						
Net change in fair value of available-for-sale financial assets	14(a)	-	-	857	-	857
Total comprehensive income for the year		-	-	857	3,493	4,350
Transactions with owners:						
Transfer to legal reserve		-	349	-	(349)	-
Stock dividend		1,958	-	-	(1,958)	-
Dividend paid		-	-	-	(1,305)	(1,305)
Total transactions with owners		1,958	349	-	(3,612)	(1,305)
At 31 March 2016		15,008	2,691	857	4,765	23,321
At 1 April 2016		15,008	2,691	857	4,765	23,321
Comprehensive income:						
Profit for the year		-	-	-	6,421	6,421
Other comprehensive income:						
Net change in fair value of available-for-sale financial assets	14(a)	-	-	2,859	-	2,859
Total comprehensive income for the year		-	-	2,859	6,421	9,280
Transactions with owners:						
Transfer to legal reserve		-	642	-	(642)	-
Stock dividend	24	2,492	-	-	(2,492)	-
Dividend paid	24	-	-	-	(1,501)	(1,501)
Total transactions with owners		2,492	642	-	(4,635)	(1,501)
At 31 March 2017		17,500	3,333	3,716	6,551	31,100

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