

**AL ANWAR HOLDINGS SAOG AND ITS SUBSIDIARIES****CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	<i>Equity attributable to the shareholders of Parent Company</i>					<i>Non-</i>	<b>Total equity</b> <i>RO'000</i>
		<i>Share capital</i> <i>RO'000</i>	<i>Legal reserve</i> <i>RO'000</i>	<i>Contingency reserve</i> <i>RO'000</i>	<i>Fair value reserve</i> <i>RO'000</i>	<i>Retained earnings</i> <i>RO'000</i>	<i>controlling interests</i> <i>RO'000</i>	
At 1 April 2016		15,008	2,945	550	1,010	10,673	4,903	35,089
Profit for the year		-	-	-	-	6,224	476	6,700
Share of other comprehensive expense of associates	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
Transfer to legal reserve	18	-	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)
At 31 March 2017		<u>17,500</u>	<u>3,383</u>	<u>-</u>	<u>3,753</u>	<u>13,016</u>	<u>-</u>	<u>37,652</u>
<b>At 1 April 2017</b>		<b>17,500</b>	<b>3,383</b>	<b>-</b>	<b>3,753</b>	<b>13,016</b>	<b>-</b>	<b>37,652</b>
Profit for the year		-	-	-	-	3,866	-	3,866
Share of other comprehensive expense of associates	13(b)	-	-	-	(155)	-	-	(155)
Net change in fair value of available-for-sale financial assets		-	-	-	(3,716)	-	-	(3,716)
Total comprehensive income for the year		-	-	-	(3,871)	3,866	-	(5)
Transfer to legal reserve	18	-	234	-	-	(234)	-	-
Stock dividend	24	2,500	-	-	-	(2,500)	-	-
Dividend paid	24	-	-	-	-	(1,750)	-	(1,750)
<b>At 31 March 2018</b>		<b><u>20,000</u></b>	<b><u>3,617</u></b>	<b><u>-</u></b>	<b><u>(118)</u></b>	<b><u>12,398</u></b>	<b><u>-</u></b>	<b><u>35,897</u></b>

The attached notes 1 to 30 form part of these financial statements.

**AL ANWAR HOLDINGS SAOG AND ITS SUBSIDIARIES****SEPARATE STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2018**

	<b>Notes</b>	<b>Share capital RO'000</b>	<b>Legal reserve RO'000</b>	<b>Fair value reserve RO'000</b>	<b>Retained earnings RO'000</b>	<b>Total RO'000</b>
At 1 April 2016		15,008	2,691	857	4,765	23,321
Profit for the year		-	-	-	6,421	6,421
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
Transfer to legal reserve	18	-	642	-	(642)	-
Stock dividend	24	2,492	-	-	(2,492)	-
Dividend paid	24	-	-	-	(1,501)	(1,501)
At 31 March 2017		<u>17,500</u>	<u>3,333</u>	<u>3,716</u>	<u>6,551</u>	<u>31,100</u>
<b>At 1 April 2017</b>		<b>17,500</b>	<b>3,333</b>	<b>3,716</b>	<b>6,551</b>	<b>31,100</b>
Profit for the year		-	-	-	2,340	2,340
Net change in fair value of available-for-sale financial assets		-	-	(3,716)	-	(3,716)
Total comprehensive expense for the year		-	-	(3,716)	2,423	(1,293)
Transfer to legal reserve	18	-	234	-	(234)	-
Stock dividend	24	2,500	-	-	(2,500)	-
Dividend paid	24	-	-	-	(1,750)	(1,750)
At 31 March 2018		<u>20,000</u>	<u>3,567</u>	<u>-</u>	<u>4,407</u>	<u>27,974</u>

The attached notes 1 to 30 form part of these financial statements.