

# AL ANWAR HOLDINGS SAOG AND ITS SUBSIDIARIES

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2016

	Note	Share capital RO'000	Equity attributable to the shareholders of Parent Company Legal reserve RO'000	Contingency reserve RO'000	Fair value reserve RO'000	Retained earnings RO'000	Total RO'000	Non- controlling interests RO'000	Total equity RO'000
At 1 April 2014		12,000	1,843	303	109	7,932	22,187	3,815	26,002
Comprehensive income:									
Profit for the year		-	-	-	-	4,668	4,668	349	5,017
Other comprehensive income:									
Net change in fair value of available-for-sale financial assets	16(a)	-	-	-	(46)	-	(46)	6	(40)
Total comprehensive income for the year		-	-	-	(46)	4,668	4,622	355	4,977
Transactions with owners:									
Transfer to legal reserve		-	660	-	-	(660)	-	-	-
Transfer to contingency reserve		-	-	131	-	(131)	-	-	-
Stock dividend		1,050	-	-	-	(1,050)	-	-	-
Dividend paid		-	-	-	-	(1,200)	(1,200)	-	(1,200)
Transactions with owners:		1,050	660	131	-	(3,041)	(1,200)	-	(1,200)
At 31 March 2015		13,050	2,503	434	63	9,559	25,609	4,170	29,779
<b>At 1 April 2015</b>		<b>13,050</b>	<b>2,503</b>	<b>434</b>	<b>63</b>	<b>9,559</b>	<b>25,609</b>	<b>4,170</b>	<b>29,779</b>
Comprehensive income:									
Profit for the year		-	-	-	-	4,935	4,935	882	5,817
Other comprehensive income:									
Share of other comprehensive income of associate		-	-	-	82	-	82	-	82
Net change in fair value of available-for-sale financial assets	16(a)	-	-	-	865	-	865	8	873
Total comprehensive income for the year		-	-	-	947	4,935	5,882	890	6,772
Transactions with owners:									
Transfer to legal reserve		-	442	-	-	(442)	-	-	-
Transfer to contingency reserve		-	-	116	-	(116)	-	-	-
Stock dividend	29	1,958	-	-	-	(1,958)	-	-	-
Dividend paid	29	-	-	-	-	(1,305)	(1,305)	(157)	(1,462)
Total transactions with owners		1,958	442	116	-	(3,821)	(1,305)	(157)	(1,462)
<b>At 31 March 2016</b>		<b>15,008</b>	<b>2,945</b>	<b>550</b>	<b>1,010</b>	<b>10,673</b>	<b>30,186</b>	<b>4,903</b>	<b>35,089</b>

The notes on pages 7 to 52 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 2016

	Note	Share capital RO'000	Legal reserve RO'000	Fair value reserve RO'000	Retained earnings RO'000	Total RO'000
At 1 April 2014		12,000	1,735	-	1,675	15,410
Comprehensive income:						
Profit and total comprehensive income		-	-	-	6,066	6,066
Transactions with owners:						
Transfer to legal reserve		-	607	-	(607)	-
Stock dividend		1,050	-	-	(1,050)	-
Dividend paid		-	-	-	(1,200)	(1,200)
Total transactions with owners		1,050	607	-	(2,857)	(1,200)
At 31 March 2015		13,050	2,342	-	4,884	20,276
At 1 April 2015		13,050	2,342	-	4,884	20,276
Comprehensive income:						
Profit and total comprehensive income		-	-	-	3,493	3,493
Transactions with owners:						
Transfer to legal reserve		-	349	-	(349)	-
Stock dividend	29	1,958	-	-	(1,958)	-
Net change in fair value of available-for-sale financial assets	16(a)	-	-	857	-	857
Dividend paid	29	-	-	-	(1,305)	(1,305)
Total transactions with owners		1,958	349	857	(3,612)	(448)
At 31 March 2016		15,008	2,691	857	4,765	23,321

The notes on pages 7 to 52 form an integral part of these Parent Company and consolidated financial statements.

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