

# AL BATINAH DEVELOPMENT AND INVESTMENT HOLDING CO. SAOG

## CONSOLIDATED AND SEPARATE STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY FOR THE YEAR ENDED 31 DECEMBER 2020

### Group

	Share capital <u>RO</u>	Legal reserve <u>RO</u>	Retained earnings / (accumulated losses) <u>RO</u>	Special reserve <u>RO</u>	Investment fair value reserve <u>RO</u>	Non- controlling interest <u>RO</u>	Total <u>RO</u>
At 1 Januray 2019	3,000,000	306,133	350,681	24,541	(313,101)	54,856	3,423,110
Transfer to legal reserve	-	3,943	(3,943)	-	-	-	-
Total comprehensive loss for the year	-	-	(616,579)	-	-	(5,533)	(622,112)
Unrealised fair value loss on financial assets at FVOCI	-	-	-	-	61,485	3	61,488
<i>Transactions with shareholders, recorded directly in equity</i>							
Dividend paid during the year	-	-	(210,000)	-	-	-	(210,000)
Share of NCI relating to dividend paid by the subsidiaries	-	-	-	-	-	(13,175)	(13,175)
At 31 December 2019	3,000,000	310,076	(479,841)	24,541	(251,616)	36,151	2,639,311
At 1 January 2020	3,000,000	310,076	(479,841)	24,541	(251,616)	36,151	2,639,311
Transfer to legal reserve	-	40,632	(40,632)	-	-	-	-
Total comprehensive loss for the year	-	-	(254,863)	-	-	(6,708)	(261,571)
Unrealised fair value loss on financial assets at FVOCI	-	-	-	-	(35,306)	-	(35,306)
Realised gain on sale of financial assets at FVOCI	-	-	(12,466)	-	-	-	(12,466)
Adjustment in equity on account of loss of control in subsidiary	-	(18,150)	(24,482)	-	-	(982)	(43,614)
Acquisition of minority interest of subsidiary	-	-	-	-	-	(46,771)	(46,771)
At 31 December 2020	3,000,000	332,558	(812,284)	24,541	(286,922)	(18,310)	2,239,583

The notes on pages 12 to 45 form part of these consolidated and seprate financial statements.

# AL BATINAH DEVELOPMENT AND INVESTMENT HOLDING CO. SAOG

## CONSOLIDATED AND SEPARATE STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY FOR THE YEAR ENDED 31 DECEMBER 2020

<u>Parent Company</u>	Share capital <u>RO</u>	Legal reserve <u>RO</u>	Retained earnings / (accumulated loss) <u>RO</u>	Special reserve <u>RO</u>	Investment fair value reserve <u>RO</u>	Total <u>RO</u>
At 1 January 2019	3,000,000	200,478	19,111	24,541	(313,678)	2,930,452
Total comprehensive loss for the year			(239,465)			(239,465)
Unrealised fair value losses on financial assets at FVOCI	-	-	-	-	58,288	58,288
<i>Transactions with shareholders, recorded directly in equity</i>						
Dividend paid during the year	-	-	(210,000)	-	-	(210,000)
At 31 December 2019	3,000,000	200,478	(430,354)	24,541	(255,390)	2,539,275
<b>At 1 January 2020</b>	<b>3,000,000</b>	<b>200,478</b>	<b>(430,354)</b>	<b>24,541</b>	<b>(255,390)</b>	<b>2,539,275</b>
Total comprehensive loss for the year	-	-	(606,310)	-	-	(606,310)
Unrealised fair value gains on financial assets at FVOCI	-	-	-	-	(38,388)	(38,388)
Realised gain on sale of financial assets at FVOCI	-	-	(12,466)	-	-	(12,466)
<b>At 31 December 2020</b>	<b>3,000,000</b>	<b>200,478</b>	<b>(1,049,130)</b>	<b>24,541</b>	<b>(293,778)</b>	<b>1,882,111</b>

The notes on pages 12 to 45 form part of these consolidated and separate financial statements.