



Al Batinah Development and Investment Holding Co. SAOG and its subsidiaries
Consolidated and separate statement of changes in shareholders' equity for the six months ended 30 June 2021

(Expressed in Omani Rial)

Group	Share capital	Legal reserve	Retained earnings	Special reserve	Investment fair value reserve	Non-controlling interest	Total
At 31 December 2020	3,000,000	332,558	(812,284)	24,541	(286,922)	(18,310)	2,239,583
Transfer to legal reserve		17,577	(17,577)			24	171,811
Net profit after tax for the period		-	171,787				
Adjustment in equity on account of loss of control in subsidiary							
Unrealised fair value gains on financial assets at fair value through other comprehensive income					77,751		77,751
Dividend paid during the year					(6,856)	(245)	(7,101)
Net movement during the year	<u>3,000,000</u>	<u>350,135</u>	<u>(658,074)</u>	<u>24,541</u>	<u>(216,027)</u>	<u>(18,531)</u>	<u>2,482,044</u>
At 30 June 2021	<u>3,000,000</u>	<u>310,701</u>	<u>(680,888)</u>	<u>24,541</u>	<u>(317,904)</u>	<u>31,876</u>	<u>2,368,326</u>
At 30 June 2020							

Parent Company

	Share capital	Legal reserve	Retained earnings	Special reserve	Investment fair value reserve	Total
At 31 December 2020	3,000,000	200,478	(1,049,130)	24,541	(293,778)	1,882,111
Net loss after tax for the period			119,718			119,718
Transferred to legal reserve		11,972	(11,972)			
Unrealised fair value gains on financial assets at fair value through other comprehensive income					77,751	77,751
At 30 June 2021	<u>3,000,000</u>	<u>212,450</u>	<u>(941,384)</u>	<u>24,541</u>	<u>(216,027)</u>	<u>2,079,580</u>
At 30 June 2020	<u>3,000,000</u>	<u>200,478</u>	<u>(540,390)</u>	<u>24,541</u>	<u>(321,678)</u>	<u>2,362,951</u>