

BANK NIZWA SAOG

Condensed interim statement of changes in owners' equity

30 September 2021 (Un-audited)

	Paid-up capital RO'000	Share premium RO'000	Investment fair value reserve RO'000	Legal Reserve RO'000	Impairment Reserve RO'000	Retained earnings RO'000	Total RO'000
Balance at 1 January 2020	150,000	2,091	(721)	2,159	150	(5,773)	147,906
Investment fair value reserve	-	-	145	-	-	-	145
Profit for the period	-	-	-	-	-	8,543	8,543
Balance at 30 September 2020	150,000	2,091	(576)	2,159	150	2,770	156,594
Balance at 1 October 2020	150,000	2,091	(576)	2,159	150	2,770	156,594
Investment fair value reserve (net of tax)	-	-	569	-	-	-	569
Net profit for the period	-	-	-	-	-	2,524	2,524
Legal reserve	-	-	-	1,107	-	(1,107)	-
Balance at 31 December 2020 (Audited)	150,000	2,091	(7)	3,266	150	4,188	159,688
Balance at 1 January 2021	150,000	2,091	(7)	3,266	150	4,188	159,688
Investment fair value reserve (net of tax)	-	-	209	-	-	-	209
Net profit for the period	-	-	-	-	-	9,073	9,073
Dividend payable	-	-	-	-	-	(1,875)	(1,875)
Board Remunerations	-	-	-	-	-	(126)	(126)
Issuance of shares	70,011	-	-	-	-	-	70,011
Issuance cost on right issues	-	-	-	-	-	(118)	(118)
Balance at 30 September 2021	220,011	2,091	202	3,266	150	11,142	236,862

The Bank does the appropriation of the profit for the year to legal reserve and impairment reserve on an annual basis.

The notes 1 to 22 form an integral part of this condensed interim financial information