

## BANK NIZWA SAOG

### Condensed interim statement of changes in owners' equity

30 June 2023 (Un-audited)

	<b>Paid-up capital</b>	<b>Share premium</b>	<b>Investment fair value reserve</b>	<b>Legal Reserve</b>	<b>Impairment Reserve</b>	<b>Retained earnings</b>	<b>Total</b>
	RO'000	RO'000	RO'000	RO'000	RO'000	RO'000	RO'000
Balance at 1 January 2022	220,011	2,091	1,655	4,519	150	11,413	239,839
Investment fair value reserve (net of tax)	-	-	(1,100)	-	-	-	(1,100)
Profit for the period	-	-	-	-	-	6,413	6,413
Dividend paid	-	-	-	-	-	(7,700)	(7,700)
Board remuneration	-	-	-	-	-	(225)	(225)
Balance at 30 June 2022	220,011	2,091	555	4,519	150	9,901	237,227
Balance at 1 April 2022	220,011	2,091	555	4,519	150	9,901	237,227
Investment fair value reserve (net of tax)	-	-	186	-	-	-	186
Net profit for the period	-	-	-	-	-	8,643	8,643
Legal reserve	-	-	-	1,506	-	(1,506)	-
Balance at 31 December 2022 (Audited)	220,011	2,091	741	6,025	150	17,038	246,056
<b>Balance at 1 January 2023</b>	<b>220,011</b>	<b>2,091</b>	<b>741</b>	<b>6,025</b>	<b>150</b>	<b>17,038</b>	<b>246,056</b>
<b>Investment fair value reserve (net of tax)</b>	<b>-</b>	<b>-</b>	<b>(412)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(412)</b>
<b>Net profit for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,217</b>	<b>7,217</b>
<b>Dividend paid</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,034)</b>	<b>(9,034)</b>
<b>Balance at 30 June 2023</b>	<b>220,011</b>	<b>2,091</b>	<b>329</b>	<b>6,025</b>	<b>150</b>	<b>15,221</b>	<b>243,827</b>

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 21 form an integral part of this condensed interim financial information