# AL MADINA INVESTMENT HOLDING SAOG

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
## FOR THE PERIOD EMDED 31 DECEMBER 2022

| | Attributable to the Shareholders of the Parent Company | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Share capital | Share premium | Fair value reserve | Legal reserve | Revaluation reserve | Accumulated losses | Total | Non-controlling interest | Total |
| | RO | RO | RO | RO | RO | RO | RO | RO | RO |
| **At 1 April 2021** | 20,715,138 | 742,388 | (388,692) | 1,743,289 | 623,439 | (14,982,944) | 8,452,618 | 1,378,768 | 9,831,386 |
| | (13,715,138) | (742,388) | | (28,108) | | 14,485,634 | | | |
| | 7,000,000 | - | (388,692) | 1,715,181 | 623,439 | (497,310) | 8,452,618 | 1,378,768 | 9,831,386 |
| *Total comprehensive income for the year:* | | | | | | | | | |
| - Net loss | | | | | | (918,420) | (918,420) | 69,539 | (848,881) |
| - Other comprehensive income | | | | | | | | | |
| - change due to revaluation of property, plant and equipment | | | | | | | | | |
| - Change in fair value of associate for Previous year | | | | | | 417,104 | 417,104 | | 417,104 |
| - Change in fair value of associates | | | 30,326 | | | | 30,326 | | 30,326 |
| -Cash dividend – non controlling interest | | | | | | | | | |
| At 31 Dec. 2021 | 7,000,000 | - | (358,366) | 1,715,181 | 623,439 | (998,626) | 7,981,628 | 1,448,307 | 9,429,935 |
| **At 1 April 2022** | **8,094,643** | **592,108** | **(353,758)** | **1,821,893** | **-** | **(71,565)** | **10,083,321** | **435** | **10,083,756** |
| Bonus shares | **405,357** | **(405,357)** | | | | | | | |
| | **8,500,000** | **186,751** | **(353,758)** | **1,821,893** | **-** | **(71,565)** | **10,083,321** | **435** | **10,083,756** |
| Total comprehensive income for the year: | | | | | | | | | |
| - Net Profit | | | | | | **(764,407)** | **(764,407)** | **(7)** | **(764.414)** |
| - Closing revaluation reserve | | | | | | | | | |
| - Losses for sales of associates | | | | | | | | | |
| - Transfer to legal reserve | | | | | | | | | |
| Other comprehensive income | | | | | | | | | |
| - Change in fair value of associates | | | **(18,676)** | | | | **(18,676)** | | **(18,676)** |
| | **-** | **-** | **-** | **-** | **-** | **-** | **-** | | |
| **At 31 Dec. 2022** | **8,500,000** | **186,751** | **(372,434)** | **1,821,893** | **-** | **(835,972)** | **9,300,238** | **428** | **9,300,666** |

The notes and other explanatory information on pages 6 to 36 form an integral part of these consolidated and separate financial statements,

# AL MADINA INVESTMENT HOLDING SAOG

## SEPARATE STATEMENT OF CHANGES IN EQUITY
## FOR THE PERIOD ENDED 31 DECEMBER 2022

| | Share capital | Share premium | Fair value reserve | Legal reserve | Accumulated losses | Total |
|---|---|---|---|---|---|---|
| | RO | RO | RO | RO | RO | RO |
| At 1 April 2021 | 20,715,138 | 742,388 | (388,692) | 1,543,844 | (14,485,634) | 8,127,044 |
| | (13.715,138) | (742.388) | | (28,108) | 14,485,634 | |
| | 7,000,000 | - | (388,692) | 1,515,736 | - | 8,127,044 |
| Total comprehensive income for the year: | | | | | | |
| - Net loss | | | | | (819,671) | (819,671) |
| - Change in fair value of associate for Previous year | | | | | 417,104 | 417,104 |
| - Other comprehensive income | | | | | | |
| - Change in fair value of associates | | | 30,326 | | | 30,326 |
| At 31 Dec. 2021 | 7,000,000 | - | (358,366) | 1,515,736 | (402,567) | 7,754,803 |
| **At 1 April 2022** | **8,094,643** | **592,108** | **(353,758)** | **1,622,448** | **127,880** | **10,083,321** |
| Bonus shares | **405,357** | **(405,357)** | | | | |
| | **8,500,000** | **186,751** | **(353,758)** | **1,622,448** | **127,880** | **10,083,321** |
| Total comprehensive income for the year: | | | | | | |
| - Net Profit | | | | | **(764,407)** | **(764,407)** |
| - Transfer to legal reserve | | | | | | |
| - Losses for sales of associates | | | | | | |
| Other comprehensive income | | | | | | |
| - Change in fair value of associates | | | **(18,676)** | | | **(18,676)** |
| | **-** | **-** | | | | |
| **At 31 Dec. 2022** | **8.500.000** | **186,751** | **(372,434)** | **1,622,448** | **(636,527)** | **9,300,238** |

The notes and other explanatory information on pages 6 to 36 form an integral part of these consolidated and separate financial statements,