

# **FSA Oman - XBRL Portal Guidance for value to be entered in Rial for Earnings per share field in the excel template.**

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Version No: 1

**As we have observed that many companies have reported values in Baisa and not in Rial for “Total basic earnings (loss) per share” element available in Income Statement Sheet, all the companies are requested to report per share value in Rial for “Total basic earnings (loss) per share” from their next filing.**

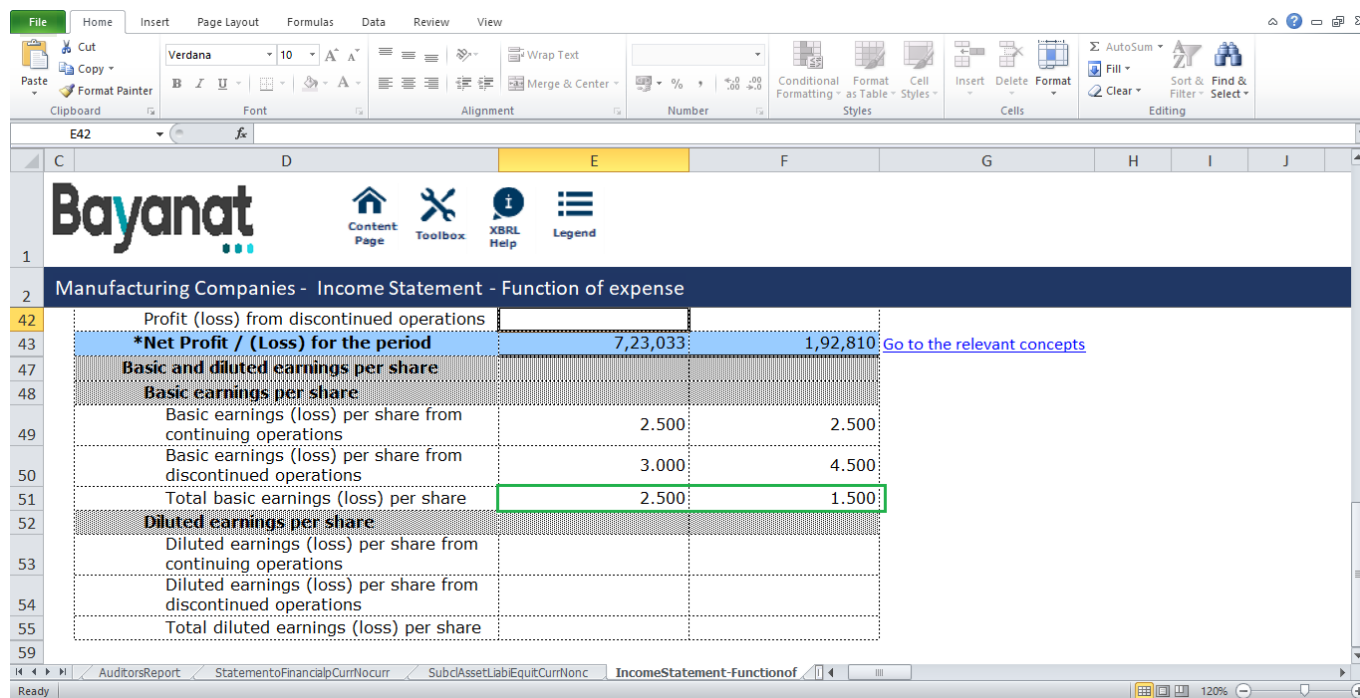
Follow the below steps to find “Total basic earnings (loss) per share” element that needs to be reported as per share value in Rial if the element is available in the Income Statement.

**Step 1:** Open Income Statement Sheet and check if “Total basic earnings (loss) per share” element is available in Income Statement Sheet.

The screenshot shows an Excel spreadsheet titled "Manufacturing Companies - Income Statement - Function of expense". The spreadsheet displays the following data:

Basic and diluted earnings per share			
Basic earnings per share			
Basic earnings (loss) per share from continuing operations	0.723	0.193	
Basic earnings (loss) per share from discontinued operations	0.000	0.000	
<b>Total basic earnings (loss) per share</b>	<b>0.723</b>	<b>0.193</b>	
Diluted earnings per share			
Diluted earnings (loss) per share from continuing operations			
Diluted earnings (loss) per share from discontinued operations			
Total diluted earnings (loss) per share			

**Step 2:** If the “Total basic earnings (loss) per share” element is available in Income Statement sheet, per share value needs to be reported in Rial.



42	Profit (loss) from discontinued operations		
43	<b>*Net Profit / (Loss) for the period</b>	7,23,033	1,92,810
47	<b>Basic and diluted earnings per share</b>		
48	<b>Basic earnings per share</b>		
49	Basic earnings (loss) per share from continuing operations	2.500	2.500
50	Basic earnings (loss) per share from discontinued operations	3.000	4.500
51	<b>Total basic earnings (loss) per share</b>	2.500	1.500
52	<b>Diluted earnings per share</b>		
53	Diluted earnings (loss) per share from continuing operations		
54	Diluted earnings (loss) per share from discontinued operations		
55	<b>Total diluted earnings (loss) per share</b>		