

FSA Oman - XBRL Portal Guidance for Numbers of shares outstanding fields mandatory to be reported if the element is available in the excel template.

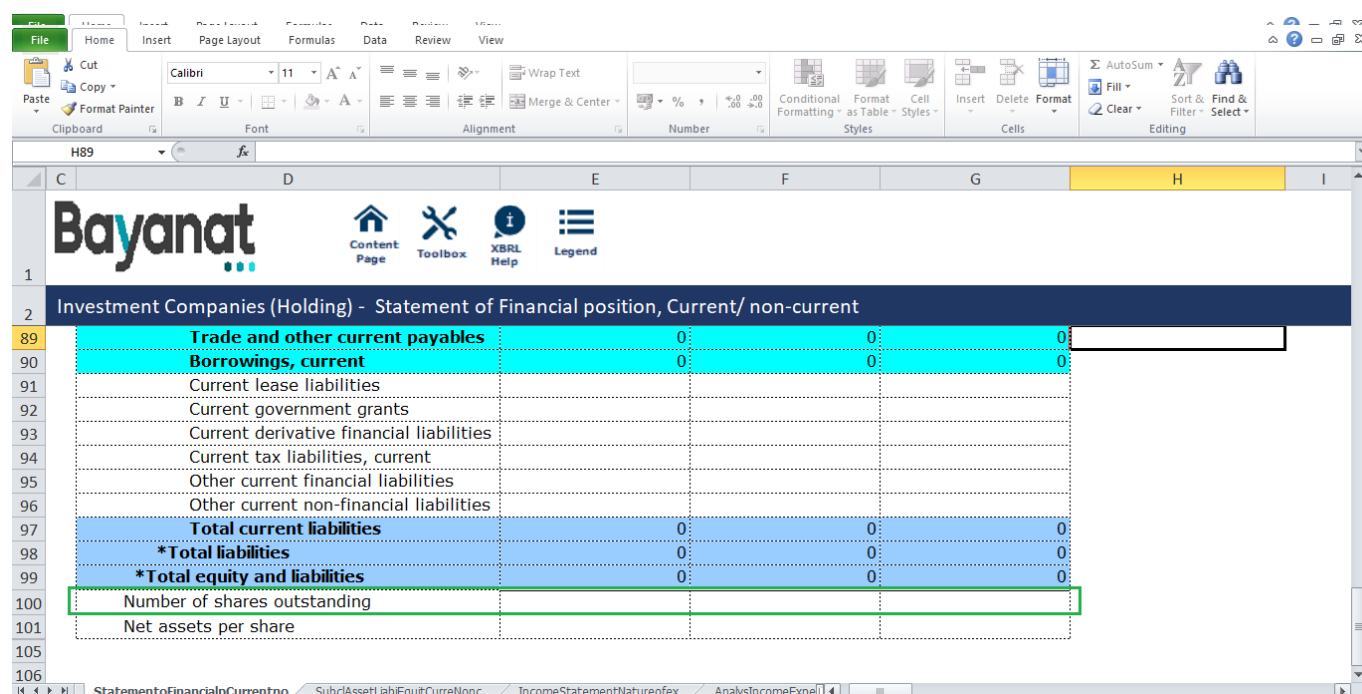
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As we have observed that many companies have not reported “Number of shares outstanding” element available in Statement of Financial Position Sheet, all the companies are requested to report value for “Number of shares outstanding” mandatorily from their next filing.

Follow the below steps to find Number of shares outstanding element that needs to be filed mandatorily if the element is available in the statement.

Step 1: Open Statement of Financial Position Sheet and check if “Number of shares outstanding” element is available in Statement of Financial Position Sheet.



		O.R.	O.R.	O.R.
89	Trade and other current payables	0	0	0
90	Borrowings, current	0	0	0
91	Current lease liabilities			
92	Current government grants			
93	Current derivative financial liabilities			
94	Current tax liabilities, current			
95	Other current financial liabilities			
96	Other current non-financial liabilities			
97	Total current liabilities	0	0	0
98	*Total liabilities	0	0	0
99	*Total equity and liabilities	0	0	0
100	Number of shares outstanding			
101	Net assets per share			

Step 2: If the “Number of shares outstanding” element is available in Statement of Financial Position Sheet, value needs to be reported mandatorily. Actual values needs to be reported in this field as the data is in numbers and it should not be rounded off as we round off monetary value as per the option selected to be rounded off in Filing information.

shares

89	Trade and other current payables	0:	0:	0:
90	Borrowings, current	0:	0:	0:
91	Current lease liabilities			
92	Current government grants			
93	Current derivative financial liabilities			
94	Current tax liabilities, current			
95	Other current financial liabilities			
96	Other current non-financial liabilities			
97	Total current liabilities	0:	0:	0:
98	*Total liabilities	0:	0:	0:
99	*Total equity and liabilities	0:	0:	0:
100	Number of shares outstanding	20:	25:	30:
101	Net assets per share			