$$(\partial B_{t+1}) \quad \mathbb{E}_t \left[(1-\Gamma(\bar{\omega}_{t+1},\sigma_t))\frac{R^k_{t+1}}{R_{t+1}} + \eta_{t+1}\left[\frac{R^k_{t+1}}{R_{t+1}}(\Gamma(\bar{\omega}_{t+1},\sigma_t)) - \mu G(\bar{\omega}_{t+1},\sigma_t) - 1\right]\right] = 0 \tag{1}$$

$$(\partial \bar{\omega}_{t+1}) \quad \mathbb{E}_t \left[\eta_{t+1} - \frac{\Gamma'(\bar{\omega}_{t+1},\sigma_t)}{\Gamma'(\bar{\omega}_{t+1},\sigma_t) - \mu G'(\bar{\omega}_{t+1},\sigma_t)}\right] = 0 \tag{2}$$

By combinig the two FOCs I get

$$\left(1-\Gamma(\bar{\omega}_{t+1},\sigma_t) + \frac{\Gamma'(\bar{\omega}_{t+1},\sigma_t)}{\Gamma'(\bar{\omega}_{t+1},\sigma_t) - \mu G'(\bar{\omega}_{t+1},\sigma_t)}\right)\frac{1+R^k_{t+1}}{1+R_{t+1}} - \frac{\Gamma'(\bar{\omega}_{t+1},\sigma_t)}{\Gamma'(\bar{\omega}_{t+1},\sigma_t) - \mu G'(\bar{\omega}_{t+1},\sigma_t)} \tag{3}$$