

## Consolidated Statement of Changes in Shareholders' Equity

For the years ended 31 December	Notes	Share capital (SAR '000)	Statutory reserve (SAR '000)	Other reserves (SAR '000)	Retained earnings (SAR '000)	Proposed dividends (SAR '000)	Total (SAR '000)
<b>2018</b>							
<b>Balance at 31 December 2017</b>		16,250,000	16,250,000	5,281,682	13,906,736	4,062,500	55,750,918
Impact of adopting IFRS 9	3	–	–	(129,789)	(2,752,899)	–	(2,882,688)
Other adjustment	38	–	–	–	(799,356)	–	(799,356)
Restated balance at 1 January 2018	23	16,250,000	16,250,000	5,151,893	10,354,481	4,062,500	52,068,874
Dividend for the second half 2017	23	–	–	–	–	(4,062,500)	(4,062,500)
Interim dividends for the first half of 2018	15	–	–	–	(3,250,000)	–	(3,250,000)
Net change in fair value of FVOCI investments	15	–	–	(49,798)	–	–	(49,798)
Net movement in foreign currency translation reserve	15	–	–	(52,637)	–	–	(52,637)
Net other comprehensive income recognised directly in equity		–	–	(102,435)	–	–	(102,435)
Net income for the period		–	–	–	10,296,867	–	10,296,867
Total comprehensive income for the period				(102,435)	10,296,867	–	10,194,432
Zakat for previous year(s)	15	–	–	(5,379,724)	(25,547)	–	(5,405,271)
Zakat for current year and other transfers	15	–	–	(19,289)	(972,228)	–	(991,517)
Proposed final dividends for 2018		–	–	–	(3,656,250)	3,656,250	–
<b>Balance at 31 December 2018</b>		16,250,000	16,250,000	(349,555)	12,747,323	3,656,250	48,554,018
<b>2017</b>							
Balance at 1 January 2017		16,250,000	16,250,000	4,773,362	12,236,010	2,437,500	51,946,872
Transfer to other reserves for zakat		–	–	758,000	(758,000)	–	–
Dividends for the second half of 2016		–	–	–	–	(2,437,500)	(2,437,500)
Interim dividends for the first half of 2017	23	–	–	–	(2,437,500)	–	(2,437,500)
Net change in fair value of available-for-sale investments	15	–	–	201,825	–	–	201,825
Net amounts transferred to consolidated statement of income	15	–	–	(340,134)	–	–	(340,134)
Net movement in foreign currency translation reserve	15	–	–	73,624	–	–	73,624
Net income recognised directly in shareholder's equity		–	–	(64,685)	–	–	(64,685)
Net income for the year		–	–	–	9,120,726	–	9,120,726
Re-measurement of employee EOSB		–	–	(29,521)	–	–	(29,521)
Total comprehensive income for the year		–	–	(94,206)	9,120,726	–	9,026,520
Zakat paid		–	–	(155,474)	–	–	(155,474)
Zakat Payable transferred to other liability		–	–	–	(192,000)	–	(192,000)
Proposed final dividends for 2017	23	–	–	–	(4,062,500)	4,062,500	–
<b>Balance at 31 December 2017</b>		16,250,000	16,250,000	5,281,682	13,906,736	4,062,500	55,750,918

The accompanying Notes from pages 125 to 204 form an integral part of these consolidated financial statements.