

Consolidated Statement of Changes in Equity

For the years ended December 31, 2018 and 2017

Notes	2018 (SAR '000)								
	Share capital	Statutory reserve	Treasury shares	Other reserves	Retained earnings	Shares held for employee options, net	Shareholders' equity	Tier 1 Sukuk	Total equity
Balances at the beginning of the year	7,500,000	4,563,000	-	204,478	1,284,858	(58,269)	13,494,067	785,000	14,279,067
Effect of the adoption of IFRS 9 on January 1, 2018	3	-	-	50,603	(873,159)	-	(822,556)	-	(822,556)
Balances at the beginning of the year as adjusted	7,500,000	4,563,000	-	255,081	411,699	(58,269)	12,671,511	785,000	13,456,511
Net income	-	-	-	-	1,458,718	-	1,458,718	-	1,458,718
Total other comprehensive loss	-	-	-	(373,735)	-	-	(373,735)	-	(373,735)
Total comprehensive (loss) income	-	-	-	(373,735)	1,458,718	-	1,084,983	-	1,084,983
Gains on sales of FVOCI equity investments	-	-	-	(73,402)	73,402	-	-	-	-
Zakat for current period	-	-	-	-	(110,346)	-	(110,346)	-	(110,346)
Zakat for prior periods, net of fair value adjustment	27	-	-	-	(711,807)	-	(711,807)	-	(711,807)
Income tax for current period	-	-	-	-	(28,060)	-	(28,060)	-	(28,060)
Foreign shareholder income tax reimbursements	-	-	-	-	21,566	-	21,566	-	21,566
Dividends paid	26	-	-	-	(450,000)	-	(450,000)	-	(450,000)
Net movement in shares held for employee options	38	-	-	-	-	58,269	58,269	-	58,269
Treasury shares purchased	40	-	(787,536)	-	-	-	(787,536)	-	(787,536)
Tier 1 Sukuk proceeds	39	-	-	-	-	-	-	1,000,000	1,000,000
Tier 1 Sukuk costs	-	-	-	-	(94,904)	-	(94,904)	-	(94,904)
Transfer to statutory reserve	18	365,000	-	-	(365,000)	-	-	-	-
Balances at the end of the year	7,500,000	4,928,000	(787,536)	(192,056)	205,268	-	11,653,676	1,785,000	13,438,676

The accompanying Notes 1 to 43 form an integral part of these Consolidated Financial Statements.

For the years ended December 31, 2018 and 2017

Notes	2017 (SAR '000)								
	Share capital	Statutory reserve	Other reserves	Retained earnings	Proposed dividends	Shares held for employee options, net	Shareholders' equity	Tier 1 Sukuk	Total equity
Balances at the beginning of the year	7,000,000	4,210,000	509,651	826,775	350,000	(62,884)	12,833,542	500,000	13,333,542
Net income	-	-	-	1,410,798	-	-	1,410,798	-	1,410,798
Total other comprehensive loss	-	-	(305,173)	-	-	-	(305,173)	-	(305,173)
Total comprehensive (loss) income	-	-	(305,173)	1,410,798	-	-	1,105,625	-	1,105,625
Zakat for current period	-	-	-	(45,323)	-	-	(45,323)	-	(45,323)
Income Tax for current period	-	-	-	(27,386)	-	-	(27,386)	-	(27,386)
Foreign shareholder income tax reimbursements	-	-	-	13,332	-	-	13,332	-	13,332
Income tax for prior periods, net	-	-	-	(2,091)	-	-	(2,091)	-	(2,091)
Dividends paid	26	-	-	-	(350,000)	-	(350,000)	-	(350,000)
Bonus shares issued	26	500,000	-	(500,000)	-	-	-	-	-
Net movement in shares held for employee options	38	-	-	-	-	4,615	4,615	-	4,615
Tier 1 Sukuk proceeds	39	-	-	-	-	-	-	285,000	285,000
Tier 1 Sukuk costs	-	-	-	(38,247)	-	-	(38,247)	-	(38,247)
Transfer to statutory reserve	18	-	353,000	(353,000)	-	-	-	-	-
Balances at the end of the year	7,500,000	4,563,000	204,478	1,284,858	-	(58,269)	13,494,067	785,000	14,279,067

The accompanying Notes 1 to 43 form an integral part of these Consolidated Financial Statements.