

# Consolidated Statement of Changes in Equity

For the years ended December 31, 2019 and 2018

	2019 (SAR '000)								
	Notes	Share capital	Statutory reserve	Treasury shares	Other reserves	Retained earnings	Shareholders' equity	Tier I Sukuk	Total equity
<b>Balances at the beginning of the year as previously reported</b>	41 (b)	7,500,000	4,928,000	(787,536)	(192,056)	205,268	11,653,676	1,785,000	13,438,676
Retroactive effect of other adjustments	41 (b)	-	-	-	-	(32,608)	(32,608)	-	(32,608)
<b>Balances at the beginning of the year as restated</b>	41 (b)	7,500,000	4,928,000	(787,536)	(192,056)	172,660	11,621,068	1,785,000	13,406,068
Net income		-	-	-	-	239,461	239,461	-	239,461
Total other comprehensive income		-	-	-	522,033	-	522,033	-	522,033
<b>Total comprehensive income</b>		-	-	-	522,033	239,461	761,494	-	761,494
Treasury shares purchased	39	-	-	(253,531)	-	-	(253,531)	-	(253,531)
Tier I Sukuk proceeds	38	-	-	-	-	-	-	215,000	215,000
Tier I Sukuk costs		-	-	-	-	(122,024)	(122,024)	-	(122,024)
Transfer to statutory reserve	18	-	60,000	-	-	(60,000)	-	-	-
<b>Balances at the end of the year</b>		7,500,000	4,988,000	(1,041,067)	329,977	230,097	12,007,007	2,000,000	14,007,007

The accompanying Notes 1 to 44 form an integral part of these Consolidated Financial Statements.

For the years ended December 31, 2019 and 2018

	Notes	2018 (SAR '000)								
		Share capital	Statutory reserve	Treasury shares	Other reserves	Retained earnings	Shares held for employee options, net	Shareholders' equity	Tier I Sukuk	Total equity
<b>Balances at the beginning of the year</b>		7,500,000	4,563,000	-	204,478	1,284,858	(58,269)	13,494,067	785,000	14,279,067
<b>Effect of the adoption of IFRS 9 on January 1, 2018</b>		-	-	-	50,603	(873,159)	-	(822,556)	-	(822,556)
<b>Balances at the beginning of the year as adjusted</b>		7,500,000	4,563,000	-	255,081	411,699	(58,269)	12,671,511	785,000	13,456,511
<b>Net income</b>	41 (a)	-	-	-	-	575,897	-	575,897	-	575,897
Total other comprehensive loss		-	-	-	(373,735)	-	-	(373,735)	-	(373,735)
<b>Total comprehensive (loss) income</b>		-	-	-	(373,735)	575,897	-	202,162	-	202,162
Gains on sales of FVOCI equity investments	6 (a)	-	-	-	(73,402)	73,402	-	-	-	-
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	37 (b)	-	-	-	-	-	58,269	58,269	-	58,269
Treasury shares purchased	39	-	-	(787,536)	-	-	-	(787,536)	-	(787,536)
Tier I Sukuk proceeds	38	-	-	-	-	-	-	-	1,000,000	1,000,000
Tier I Sukuk costs		-	-	-	-	(94,904)	-	(94,904)	-	(94,904)
Transfer to statutory reserve	18	-	365,000	-	-	(365,000)	-	-	-	-
<b>Balances at the end of the year</b>	41 (b)	7,500,000	4,928,000	(787,536)	(192,056)	172,660	-	11,621,068	1,785,000	13,406,068

The accompanying Notes 1 to 44 form an integral part of these Consolidated Financial Statements.