

Consolidated statement of changes in equity

For the year ended 31 December 2018
(Saudi Arabian Riyals)

	Notes	Share capital	Statutory reserve	General reserve	Fair value reserve	Retained earnings	Total equity
Balance as at 1 January 2018		1,200,000,000	296,763,700	1,114,180,214	9,360,408	567,428,470	3,187,732,792
Effect on the adoption of IFRS 9 at 1 January 2018	3.1.1	-	-	-	(9,360,408)	7,797,649	(1,562,759)
Restated balance at 1 January 2018		1,200,000,000	296,763,700	1,114,180,214	-	575,226,119	3,186,170,033
Total comprehensive income for the year:							
Profit for the year		-	-	-	-	148,186,665	148,186,665
Other comprehensive income for the year		-	-	-	-	20,302,501	20,302,501
Dividend	29	-	-	-	-	(120,000,000)	(120,000,000)
Transfer to statutory reserve		-	14,818,667	-	-	(14,818,667)	-
Balance as at 31 December 2018		1,200,000,000	311,582,367	1,114,180,214	-	608,896,618	3,234,659,199
	Notes	Share capital	Statutory reserve	General reserve	Fair value reserve	Retained earnings	Total equity
Balance as at 1 January 2017 – as previously reported		1,200,000,000	283,786,867	1,114,180,214	(3,156,708)	577,878,210	3,172,688,583
Effect of transition to IFRS	4.1	-	-	-	-	(50,565,901)	(50,565,901)
Balance as at 1 January 2017 – Restated		1,200,000,000	283,786,867	1,114,180,214	(3,156,708)	527,312,309	3,122,122,682
Total comprehensive income for the year:							
Profit for the year		-	-	-	-	145,302,709	145,302,709
Change in fair value of available-for-sale investments		-	-	-	12,517,116	-	12,517,116
Remeasurement of defined benefit liability		-	-	-	-	(2,209,715)	(2,209,715)
Transfer to statutory reserve		-	12,976,833	-	-	(12,976,833)	-
Dividend	29	-	-	-	-	(90,000,000)	(90,000,000)
Balance as at 31 December 2017		1,200,000,000	296,763,700	1,114,180,214	9,360,408	567,428,470	3,187,732,792

The accompanying notes from (1) through (30) form an integral part of these consolidated financial statements.