

Consolidated Statement of Changes in Equity

For the years ended December 31, 2017 and 2016

	2017 SAR '000									
	Notes	Share capital	Statutory reserve	Other reserves	Retained earnings	Proposed dividends	Shares held for employee options, net	Shareholders' equity	Tier I Sukuk	Total equity
Balances at the beginning of the year as previously reported (Audited)		7,000,000	4,210,000	509,651	966,421	420,000	(62,884)	13,043,188	500,000	13,543,188
Effect of the retroactive application of the new Zakat and Income Tax Policy and other adjustments	41	-	-	-	(139,646)	(70,000)	-	(209,646)	-	(209,646)
Balances at the beginning of the year as restated		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 income (loss)		-	-	(305,173)	1,410,798	-	-	1,105,625	-	1,105,625
Foreign shareholder income tax reimbursement		-	-	-	13,332	-	-	13,332	-	13,332
Zakat for current period		-	-	-	(45,323)	-	-	(45,323)	-	(45,323)
Income tax for current period		-	-	-	(27,386)	-	-	(27,386)	-	(27,386)
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)	-	-	-	-	-
Tier I Sukuk proceeds	39	-	-	-	-	-	-	-	285,000	285,000
Tier I Sukuk Costs	39	-	-	-	(38,247)	-	-	(38,247)	-	(38,247)
Transfer to statutory reserve	18	-	353,000	-	(353,000)	-	-	-	-	-
Net movement in shares held for employee options	38	-	-	-	-	-	4,615	4,615	-	4,615
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 42 form an integral part of these consolidated financial statements.

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For the years ended December 31, 2017 and 2016

	2016 SAR '000									
	Notes	Share capital	Statutory reserve	Other reserves	Retained earnings	Proposed dividends	Shares held for employee options, net	Shareholders' equity	Tier I Sukuk	Total equity
Balances at the beginning of the year		6,500,000	3,946,000	11,768	1,100,949	534,500	(56,755)	12,036,462	-	12,036,462
Effect of the retroactive application of the new Zakat and Income Tax Policy and other adjustments		-	-	-	(160,426)	(47,000)	-	(207,426)	-	(207,426)
Balances at the beginning of the year as restated		6,500,000	3,946,000	11,768	940,523	487,500	(56,755)	11,829,036	-	11,829,036
Net income		-	-	-	1,052,958	-	-	1,052,958	-	1,052,958
Total other comprehensive income		-	-	497,883	-	-	-	497,883	-	497,883
Total comprehensive income		-	-	497,883	1,052,958	-	-	1,550,841	-	1,550,841
Zakat for current period		-	-	-	(26,144)	-	-	(26,144)	-	(26,144)
Zakat for prior periods, net		-	-	-	141	-	-	141	-	141
Income Tax for current period		-	-	-	(7,869)	-	-	(7,869)	-	(7,869)
Income Tax for prior periods, net		-	-	-	(15,348)	-	-	(15,348)	-	(15,348)
Dividends paid	26	-	-	-	-	(487,500)	-	(487,500)	-	(487,500)
Bonus shares issued	26	500,000	-	-	(500,000)	-	-	-	-	-
Proposed dividends	26	-	-	-	(350,000)	350,000	-	-	-	-
Tier I Sukuk proceeds	39	-	-	-	-	-	-	-	500,000	500,000
Tier I Sukuk Costs	39	-	-	-	(3,486)	-	-	(3,486)	-	(3,486)
Transfer to statutory reserve	18	-	264,000	-	(264,000)	-	-	-	-	-
Net movement in shares held for employee options	38	-	-	-	-	-	(6,129)	(6,129)	-	(6,129)
Balances at the end 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

The accompanying Notes 1 to 42 form an integral part of these consolidated financial statements.