

Consolidated Statement of Changes in Equity

For the year ended 31 December 2023

	Share Capital SAR '000	Statutory Reserve SAR '000	Treasury Shares SAR '000	Other Reserves SAR '000	Retained Earnings SAR '000	Equity Attributable to Equity Holders SAR '000	Non-Controlling Interests SAR '000	Total Equity SAR '000
Balance at 1 January 2022	10,000,000	2,585,270	(875,157)	(622,389)	5,031,770	16,119,494	498,919	16,618,413
Profit for the Year	-	-	-	-	1,759,812	1,759,812	18,326	1,778,138
Other Comprehensive Loss for the Year	-	-	-	(32,394)	(42,057)	(74,451)	(119,733)	(194,184)
Total Comprehensive (Loss) / Income	-	-	-	(32,394)	1,717,755	1,685,361	(101,407)	1,583,954
Transfer during the Year	-	175,981	-	-	(175,981)	-	-	-
Directors' Remuneration	-	-	-	-	(4,865)	(4,865)	-	(4,865)
Transactions with Owners in their Capacity as Owners								
Dividend Declared SAR 1 per Share	-	-	-	-	(981,841)	(981,841)	-	(981,841)
Share Based Payment Transactions	-	-	-	12,274	-	12,274	-	12,274
Settlement of Treasury Shares	-	-	8,555	(2,281)	(728)	5,546	-	5,546
Purchase of Additional Stake in MFI	-	-	-	(164,609)	-	(164,609)	(85,391)	(250,000)
Transactions with Non-Controlling Interests	-	-	-	-	-	-	(616)	(616)
Balance at 31 December 2022	10,000,000	2,761,251	(866,602)	(809,399)	5,586,110	16,671,360	311,505	16,982,865
Balance at 1 January 2023	10,000,000	2,761,251	(866,602)	(809,399)	5,586,110	16,671,360	311,505	16,982,865
Profit for the Year	-	-	-	-	2,049,123	2,049,123	2,406	2,051,529
Other Comprehensive Loss for the Year	-	-	-	(163,478)	(85,659)	(249,137)	(37,463)	(286,600)
Total Comprehensive (Loss) / Income	-	-	-	(163,478)	1,963,464	1,799,986	(35,057)	1,764,929
Transfer during the Year	-	204,914	-	-	(204,914)	-	-	-
Directors' Remuneration	-	-	-	-	(4,994)	(4,994)	-	(4,994)
Transactions with Owners in their Capacity as Owners								
Dividend Declared SAR 1 per Share	-	-	-	-	(982,330)	(982,330)	-	(982,330)
Share Based Payment Transactions	-	-	-	30,820	-	30,820	-	30,820
Settlement of Treasury Shares	-	-	251,836	(24,415)	45,895	273,316	-	273,316
Purchase of Treasury shares	-	-	-	-	-	-	-	-
Purchase of Additional Stake in IDJ (Refer note 1)	-	-	-	9,561	-	9,561	(264,561)	(255,000)
Transactions with Non-Controlling Interests	-	-	-	-	-	-	(781)	(781)
Balance at 31 December 2023	10,000,000	2,966,165	(614,766)	(956,911)	6,403,231	17,797,719	11,106	17,808,825

The accompanying notes 1 to 43 form an integral part of these Consolidated Financial Statements, which have been authorised for issue by the Board of Directors on behalf of the Shareholders and signed on its behalf by:

Danko Maras
Chief Financial Officer

Abdullah Albader
Chief Executive Officer

**HH Prince Naif Bin Sultan Bin
Mohammed Bin Saud Al Kabeer**
Chairman