

Consolidated Statement of Changes in Equity

For the year ended 31 December 2024

	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 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 (Refer note 18)	-	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 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
Balance at 1 January 2024	10,000,000	2,966,165	(614,766)	(956,911)	6,403,231	17,797,719	11,106	17,808,825
Profit for the year	-	-	-	-	2,313,100	2,313,100	567	2,313,667
Other Comprehensive Loss for the year	-	-	-	(351,278)	(58,915)	(410,193)	1,065	(409,128)
Total Comprehensive (Loss) / Income	-	-	-	(351,278)	2,254,185	1,902,907	1,632	1,904,539
Directors' Remuneration	-	-	-	-	(5,477)	(5,477)	-	(5,477)
Transactions with Owners in their Capacity as Owners								
Dividend Declared SAR 1 per Share	-	-	-	-	(988,277)	(988,277)	-	(988,277)
Share Based Payment Transactions	-	-	-	37,163	-	37,163	-	37,163
Settlement of Treasury Shares	-	-	76,742	(23,042)	10,310	64,010	-	64,010
Transactions with Non-Controlling Interests	-	-	-	(17,309)	-	(17,309)	(12,342)	(29,651)
Balance at 31 December 2024	10,000,000	2,966,165	(538,024)	(1,311,377)	7,673,972	18,790,736	396	18,791,132

The accompanying notes 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