

ELM COMPANY (A SAUDI JOINT STOCK COMPANY)

# Consolidated Statement of Changes in Equity

For The Year Ended December 31, 2024

All amounts in Saudi Riyals

	Note	Equity attributable to the equity holders of the Parent						Non -controlling interest	Total equity
		Share capital	Treasury shares	Statutory reserve	Other reserves	Retained earnings	Total		
<b>Balance as at January 1, 2023</b>		<b>800,000,000</b>	<b>(307,200,000)</b>	<b>174,708,101</b>	<b>(24,180,887)</b>	<b>2,403,679,701</b>	<b>3,047,006,915</b>	<b>-</b>	<b>3,047,006,915</b>
Net profit		-	-	-	-	1,356,230,754	1,356,230,754	(36,000)	1,356,194,754
Other comprehensive income		-	-	-	20,918,430	-	20,918,430	-	20,918,430
<b>Total comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>20,918,430</b>	<b>1,356,230,754</b>	<b>1,377,149,184</b>	<b>(36,000)</b>	<b>1,377,113,184</b>
Treasury shares settlement		-	12,441,600	-	(20,446,020)	8,004,420	-	-	-
Share-based payment transactions		-	-	-	36,534,955	-	36,534,955	-	36,534,955
Dividends		-	-	-	-	(466,183,200)	(466,183,200)	-	(466,183,200)
Transactions with non-controlling interests		-	-	-	-	-	-	200,000	200,000
<b>Balance as at December 31, 2023</b>		<b>800,000,000</b>	<b>(294,758,400)</b>	<b>174,708,101</b>	<b>12,826,478</b>	<b>3,301,731,675</b>	<b>3,994,507,854</b>	<b>164,000</b>	<b>3,994,671,854</b>
<b>Balance as at January 1, 2024</b>		<b>800,000,000</b>	<b>(294,758,400)</b>	<b>174,708,101</b>	<b>12,826,478</b>	<b>3,301,731,675</b>	<b>3,994,507,854</b>	<b>164,000</b>	<b>3,994,671,854</b>
Net profit		-	-	-	-	1,826,871,586	1,826,871,586	(23,118)	1,826,848,468
Other comprehensive income		-	-	-	(18,771,816)	-	(18,771,816)	-	(18,771,816)
<b>Total comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,771,816)</b>	<b>1,826,871,586</b>	<b>1,808,099,770</b>	<b>(23,118)</b>	<b>1,808,076,652</b>
Treasury shares settlement	25.26	-	1,645,824	-	(6,611,224)	4,965,400	-	-	-
Share-based payment transactions	26	-	-	-	73,226,070	-	73,226,070	-	73,226,070
Dividends	40	-	-	-	-	(582,729,000)	(582,729,000)	-	(582,729,000)
Transferred from Statutory reserve		-	-	(174,708,101)	-	174,708,101	-	-	-
<b>Balance as at December 31, 2024</b>		<b>800,000,000</b>	<b>(293,112,576)</b>	<b>-</b>	<b>60,669,508</b>	<b>4,725,547,762</b>	<b>5,293,104,694</b>	<b>140,882</b>	<b>5,293,245,576</b>

Accompanying notes from 1 to 42 form an integral part of these consolidated statements.