

ELM COMPANY (A SAUDI JOINT STOCK COMPANY)

# Consolidated Statement of Total Comprehensive Income

For The Year Ended December 31, 2024

All amounts in Saudi Riyals

	Note	December 31, 2024	December 31, 2023
<b>NET PROFIT</b>		1,826,848,468	1,356,194,754
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items that may be reclassified subsequently to profit or loss:</b>			
Foreign currency translation difference		215,146	-
<b>Items that will not be reclassified subsequently to profit or loss</b>			
Change in fair value of financial assets through other comprehensive income	17	(16,059,887)	26,381,472
Re-measurement of end of service benefits provision	29	(2,927,075)	(5,463,042)
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>(18,771,816)</b>	<b>20,918,430</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>1,808,076,652</b>	<b>1,377,113,184</b>
<b>Total comprehensive income attributable to:</b>			
Equity holders of the parent Company		1,808,099,770	1,377,149,184
Non-controlling interests		(23,118)	(36,000)
		<b>1,808,076,652</b>	<b>1,377,113,184</b>

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