

Consolidated Statement of Comprehensive Income

For the years ended December 31, 2022 and 2021

	2022 SAR'000	2021 SAR'000
Net income	7,019,322	6,025,379
Other comprehensive income (OCI):		
a) Items that will be reclassified to consolidated statement of income in subsequent periods		
- Fair value through other comprehensive income (FVOCI- debt instruments)		
- Net change in fair value	(1,988,932)	(386,843)
- Net amounts transferred to consolidated statement of income	(86,145)	(311,311)
- Net changes in allowance for expected credit losses (ECL) of debt instruments	261,430	12,389
- Effective portion of net change in fair value of cash flow hedge	149,612	(25,036)
b) Items that will not be reclassified to consolidated statement of income in subsequent periods		
- Actuarial gains on defined benefit plans (note 28 d)	201,103	73,715
- Net change in fair value of equity instruments at fair value through other comprehensive income (FVOCI- equity instruments)	(69,264)	556,380
Other comprehensive loss	(1,532,196)	(80,706)
Total comprehensive income	5,487,126	5,944,673

The accompanying notes 1 to 41 form an integral part of these consolidated financial statements.