

Simplified Statement of Changes in Shareholders' Equity

Particulars	Share Capital	Retained Earnings	Total Equity
Balance at 1 Jan 20XX	100,000	50,000	150,000
Net Profit for the Year		20,000	20,000
Dividend Paid		(5,000)	(5,000)
Issue of Share Capital	25,000		25,000
Balance at 31 Dec 20XX	125,000	65,000	190,000