

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF COMPREHENSIVE INCOME FOR THE HALF YEAR ENDED 30 JUNE 2015

	Notes	Parent Company		Consolidated	
		30/6/2015 RO	30/6/2014 RO	30/6/2015 RO	30/6/2014 RO
Revenue	29	32,049,960	35,605,604	46,825,721	49,495,277
Cost of sales	30	(18,260,135)	(16,625,022)	(29,588,057)	(27,268,958)
Gross profit		13,789,825	18,980,582	17,237,664	22,226,319
General and administrative expenses	31	(1,288,949)	(1,084,093)	(2,203,932)	(1,856,825)
Selling and distribution expenses	33	(2,505,420)	(3,460,597)	(1,939,782)	(2,658,161)
Other income	34	33,229	113,785	119,392	118,565
Profit from operations		10,028,685	14,549,677	13,213,342	17,829,898
Finance cost - net	35	(813,002)	(938,238)	(755,695)	(938,485)
Investment income	36	61,637	1,105,140	61,637	143,529
Fair value (loss) gain on financial assets at fair value through profit or loss	13	(340,079)	448,587	(340,079)	448,587
Profit before tax		8,937,241	15,165,166	12,179,205	17,483,529
Income tax	37	(1,077,000)	(1,896,500)	(1,214,322)	(1,896,500)
Total profit and comprehensive income for the period		7,860,241	13,268,666	10,964,883	15,587,029
Basic and diluted earnings per share:	38	0.039	0.066	0.055	0.078

The notes and other explanatory information on pages 6 to 46 form an integral part of these financial statements.