

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30 JUNE 2017

Parent Company

	Note	Share Capital RO	Share premium RO	Legal reserve RO	Asset replacement reserve RO	Voluntary reserve RO	Retained earnings RO	Total RO
At 1 January 2016		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	83,867,074	133,990,614
Comprehensive income:								
Profit and total comprehensive income for the year 2016		-	-	-	-	-	16,638,580	16,638,580
Dividend paid for the year 2015	18	-	-	-	-	-	(10,000,000)	(10,000,000)
At 31 December 2016		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	90,505,654	140,629,194
At 1 January 2017		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	90,505,654	140,629,194
Comprehensive income:								
Profit and total comprehensive income for the period		-	-	-	-	-	3,789,472	3,789,472
Transactions with owners:								
Dividend paid for the year 2016	18	-	-	-	-	-	(13,000,000)	(13,000,000)
At 30 June 2017		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	81,295,126	131,418,666

The notes and other explanatory information on pages 6 to 44 form an integral part of these financial statements.

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30 JUNE 2017

	Consolidated	Attributable to owners of the Parent Company						Total RO	Non controlling interest RO	Total RO	
		Note	Share capital RO	Share premium RO	Legal reserve RO	Asset replacement reserve RO	Voluntary reserve RO				Retained earnings RO
At 1 January 2016			20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	97,893,593	148,017,133	-	148,017,133
Comprehensive income:											
Profit and total comprehensive income for the year			-	-	-	-	-	20,734,014	20,734,014	(23,706)	20,710,308
Transactions with owners:											
Adjustment of non-controlling interest			-	-	-	-	-	(782)	(782)	553	(229)
Capital contribution by non-controlling interest			-	-	-	-	-	-	-	98,000	98,000
Dividend paid for the year 2015	18		-	-	-	-	-	(10,000,000)	(10,000,000)	-	(10,000,000)
At 31 December 2016			20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	108,626,825	158,750,365	74,847	158,825,212
At 1 January 2017			20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	108,626,825	158,750,365	74,847	158,825,212
Comprehensive income:											
Profit and total comprehensive income for the period			-	-	-	-	-	4,624,344	4,624,344	21	4,624,365
Transactions with owners:											
Dividend paid for the year 2016	18		-	-	-	-	-	(13,000,000)	(13,000,000)	-	(13,000,000)
At 30 June 2017			20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	100,251,169	150,374,709	74,868	150,449,577

The notes and other explanatory information on pages 6 to 44 form an integral part of these financial statements.