

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	Parent Company		Consolidated	
		2014 RO	2013 RO	2014 RO	2013 RO
Revenue	29	66,988,731	67,342,941	94,292,989	93,290,315
Cost of sales	30	(33,391,238)	(32,965,032)	(54,866,268)	(53,723,059)
Gross profit		33,597,493	34,377,909	39,426,721	39,567,256
General and administrative expenses	31	(2,555,831)	(2,462,668)	(4,400,203)	(3,915,944)
Selling and distribution expenses	33	(6,429,310)	(6,524,524)	(4,871,926)	(5,301,671)
Other income	34	157,553	167,988	355,391	190,116
Profit from operations		24,769,905	25,558,705	30,509,983	30,539,757
Finance cost - net	35	(1,945,406)	(1,841,665)	(1,943,423)	(1,887,443)
Investment income	36	1,254,715	1,163,172	143,529	126,987
Share of profit in an associate	6	-	-	1,462,316	1,273,916
Fair value gain on financial assets at fair value through profit or loss	13	215,848	568,150	215,848	568,150
Profit before tax		24,295,062	25,448,362	30,388,253	30,621,367
Income tax	37	(2,962,086)	(3,095,454)	(2,962,086)	(3,095,454)
Total profit and comprehensive income for the year		21,332,976	22,352,908	27,426,167	27,525,913
Basic and diluted earnings per share:	38	0.107	0.112	0.137	0.138

The notes and other explanatory information on pages 8 to 52 form an integral part of these financial statements.

Independent Auditors report - page 1 and 2.