

# RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

## CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 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 during the year 2015	18	-	-	-	-	-	(10,000,000)	(10,000,000)
At 31 December 2016		<u>20,000,000</u>	<u>13,456,873</u>	<u>6,666,667</u>	<u>3,647,566</u>	<u>6,352,434</u>	<u>90,505,654</u>	<u>140,629,194</u>
<b>At 1 January 2017</b>		<b>20,000,000</b>	<b>13,456,873</b>	<b>6,666,667</b>	<b>3,647,566</b>	<b>6,352,434</b>	<b>90,505,654</b>	<b>140,629,194</b>
<b>Comprehensive income:</b>								
Profit and total comprehensive income for the period		-	-	-	-	-	<b>2,630,234</b>	<b>2,630,234</b>
<b>Transactions with owners:</b>								
Dividend paid for the year 2016	18	-	-	-	-	-	<b>(13,000,000)</b>	<b>(13,000,000)</b>
<b>At 31 March 2017</b>		<b><u>20,000,000</u></b>	<b><u>13,456,873</u></b>	<b><u>6,666,667</u></b>	<b><u>3,647,566</u></b>	<b><u>6,352,434</u></b>	<b><u>80,135,888</u></b>	<b><u>130,259,428</u></b>

The notes and other explanatory information on pages 6 to 46 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 FIRST QUARTER ENDED 31 MARCH 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 during the year			-	-	-	-	-	(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
<b>At 1 January 2017</b>			<b>20,000,000</b>	<b>13,456,873</b>	<b>6,666,667</b>	<b>3,647,566</b>	<b>6,352,434</b>	<b>108,626,825</b>	<b>158,750,365</b>	<b>74,847</b>	<b>158,825,212</b>
Comprehensive income:											
Profit and total comprehensive income for the year			-	-	-	-	-	3,089,782	3,089,782	15	3,089,797
Transactions with owners:											
Dividend paid during the year	18		-	-	-	-	-	(13,000,000)	(13,000,000)	-	(13,000,000)
At 31 March 2017			20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	98,716,607	148,840,147	74,862	148,915,009

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