

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF COMPREHENSIVE INCOME FOR THE HALF YEAR ENDED 30 JUNE 2017

	Notes	Parent Company		Consolidated	
		30/6/2017 RO	30/6/2016 RO	30/6/2017 RO	30/6/2016 RO
Revenue	29	26,746,267	35,368,859	37,406,571	49,927,233
Cost of sales	30	(17,303,187)	(19,578,152)	(27,321,826)	(31,986,644)
Gross profit		9,443,080	15,790,707	10,084,745	17,940,589
General and administrative expenses	31	(1,564,953)	(1,323,508)	(2,609,074)	(2,339,684)
Selling and distribution expenses	33	(2,873,168)	(2,680,803)	(1,412,328)	(1,795,218)
Other income	34	9,303	2,879	166,912	67,693
Profit from operations		5,014,262	11,789,275	6,230,255	13,873,380
Finance cost - net	35	(213,549)	(246,016)	(173,931)	(221,777)
Investment income	36	526,686	168,948	167,258	168,948
Fair value (loss) gain on financial assets at fair value through profit or loss	13	96,897	465,379	96,897	465,379
Profit before tax		5,424,296	12,177,586	6,320,479	14,285,930
Provision for income tax	37	(1,634,824)	(1,379,665)	(1,696,114)	(1,372,114)
Total profit and comprehensive income for the period		3,789,472	10,797,921	4,624,365	12,913,816
Total profit/(loss) and Comprehensive income attributable to:					
Owners of the parent company		3,789,472	10,797,921	4,624,344	12,914,246
Non- controlling interest		-	-	21	(430)
		3,789,472	10,797,921	4,624,365	12,913,816
Basic and diluted earnings per share:	38	0.019	0.054	0.023	0.065

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