

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

Consolidated and separate statement of profit or loss and other comprehensive income

For the first quarter ended 31 March 2018

	Note	Parent		Consolidated	
		31 March 2018 RO	31 March 2017 RO	31 March 2018 RO	31 March 2017 RO
Revenue	33	15,740,143	14,535,451	20,962,429	19,425,986
Cost of sales	34	(11,822,245)	(8,625,556)	(15,929,984)	(13,134,975)
Gross profit		3,917,898	5,909,895	5,032,445	6,291,011
General and administrative expenses	35	(1,370,588)	(765,123)	(2,165,457)	(1,246,708)
Selling and distribution expenses	37	(1,599,974)	(1,482,770)	(1,702,315)	(645,037)
Other income	38	275	289	41,500	108,643
Operating profit		947,611	3,662,291	1,206,173	4,507,909
Finance cost - net	39	(179,672)	(76,700)	(175,472)	(55,627)
Dividend income	40 a	3,846,559	359,428	178,636	-
Fair value (loss) / gain on financial assets at fair value through profit or loss	17	(121,473)	104,897	(121,473)	104,897
Profit before tax		4,493,025	4,049,916	1,087,864	4,557,179
Income tax	41	(654,000)	(1,419,682)	(637,703)	(1,467,382)
Total profit and comprehensive income for the year		3,839,025	2,630,234	450,161	3,089,797
Total profit and comprehensive income attributable to:					
Owners of the Company		3,839,025	2,630,234	450,149	3,089,782
Non-controlling interest		-	-	12	15
		3,839,025	2,630,234	450,161	3,089,797
Basic and diluted earnings per share	42	0.019	0.013	0.002	0.015

The notes on pages 7 to 52 form an integral part of the financial statements.