

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES
Consolidated and separate statement of profit or loss and other comprehensive income

For the period ended 30 June 2018

	Note	Parent		Consolidated	
		30 June 2018	30 June 2017	30 June 2018	30 June 2017
		RO	RO	RO	RO
Revenue	33	30,472,841	26,746,267	42,813,281	37,406,571
Cost of sales	34	(23,405,535)	(17,303,187)	(35,407,996)	(27,321,826)
Gross profit		7,067,306	9,443,080	7,405,285	10,084,745
General and administrative expenses	35	(2,277,770)	(1,564,953)	(3,375,807)	(2,609,074)
Selling and distribution expenses	37	(2,808,110)	(2,873,168)	(2,940,944)	(1,412,328)
Other income	38	291,757	9,303	1,128,020	166,912
Operating profit		2,273,183	5,014,262	2,216,554	6,230,255
Finance cost - net	39	(427,865)	(213,549)	(412,412)	(173,931)
Dividend income	40	3,827,748	526,686	159,825	167,258
Fair value (loss) / gain on financial assets at fair value through profit or loss	17	(728,972)	96,897	(728,972)	96,897
Profit before tax		4,944,094	5,424,296	1,234,995	6,320,479
Income tax	41	(779,769)	(1,634,824)	(533,263)	(1,696,114)
Total profit and comprehensive income for the year		4,164,325	3,789,472	701,732	4,624,365
Total profit and comprehensive income attributable to:					
Owners of the Company		4,164,325	3,789,472	701,731	4,624,323
Non-controlling interest		-	-	1	42
		4,164,325	3,789,472	701,732	4,624,365
Basic and diluted earnings per share	42	0.021	0.019	0.004	0.023

The notes on pages 7 to 54 form an integral part of the financial statements.