

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

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

For the nine months period ended 30 September 2018

| | Note | Parent | | Consolidated | |
|--|--------|----------------------|----------------------|----------------------|------------------------------------|
| | | 30 September 2018 | 30 September 2017 | 30 September 2018 | 30 September 2017 (Restated) |
| | | RO | RO | RO | RO |
| Revenue | 33 | 43,873,258 | 38,498,456 | 64,033,254 | 54,708,666 |
| Cost of sales | 34 | (35,804,609) | (26,008,464) | (53,933,260) | (40,744,437) |
| Gross profit | | 8,068,649 | 12,489,992 | 10,099,994 | 13,964,229 |
| General and administrative expenses | 35 | (3,521,708) | (2,724,426) | (4,914,416) | (4,246,818) |
| Selling and distribution expenses | 37 | (4,604,006) | (3,890,636) | (4,816,835) | (1,902,573) |
| Other income | 38 | 949,138 | (62,359) | 3,855,289 | 109,956 |
| Operating profit | | 892,073 | 5,812,571 | 4,224,032 | 7,924,794 |
| Finance cost - net | 39 | (655,930) | (343,555) | (648,750) | (283,954) |
| Dividend income | 40 | 3,827,748 | 526,687 | 159,825 | 167,259 |
| Profit on sale of investment in associate | 40 (a) | - | 3,575,913 | - | 1,112,356 |
| Fair value (loss) on financial assets at fair value through profit or loss | 17 | (839,436) | (37,081) | (839,436) | (37,081) |
| Profit before tax | | 3,224,455 | 9,534,535 | 2,895,671 | 8,883,374 |
| Income tax | 41 | (555,769) | (2,311,824) | (908,273) | (2,303,894) |
| Total profit and comprehensive income for the year | | 2,668,686 | 7,222,711 | 1,987,398 | 6,579,480 |
| Total profit and comprehensive income attributable to: | | | | | |
| Owners of the Company | | 2,668,686 | 7,222,711 | 1,987,524 | 6,579,434 |
| Non-controlling interest | | - | - | (126) | 44 |
| | | 2,668,686 | 7,222,711 | 1,987,398 | 6,579,480 |
| Basic and diluted earnings per share | 42 | 0.013 | 0.036 | 0.010 | 0.033 |

The notes on pages 7 to 55 form an integral part of the financial statements.