

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

Consolidated and parent company statement of profit or loss and other comprehensive income for the first quarter ended 31 March 2019

	Note	Parent		Consolidated	
		31 March 2019 RO	31 March 2018 RO	31 March 2019 RO	31 March 2018 RO
Revenue	33	16,375,874	15,740,143	23,008,426	20,962,429
Cost of sales	34	(13,171,233)	(11,822,245)	(18,481,722)	(15,929,984)
Gross profit		3,204,641	3,917,898	4,526,704	5,032,445
General and administrative expenses	35	(1,303,602)	(1,370,588)	(1,943,857)	(2,165,457)
Selling and distribution expenses	37	(1,182,475)	(1,599,974)	(1,855,035)	(1,702,315)
Other income	38	5,472	275	6,102	41,500
Operating profit		724,036	947,611	733,914	1,206,173
Finance cost - net	39	(389,936)	(179,672)	(437,365)	(175,472)
Dividend income	40a	160,773	3,846,559	160,773	178,636
Fair value loss on financial assets at fair value through profit or loss	17	(208,845)	(121,473)	(208,845)	(121,473)
Profit before tax		286,028	4,493,025	248,477	1,087,864
Income tax	41	(5,527)	(654,000)	(5,527)	(637,703)
Total profit and comprehensive income for the period		280,501	3,839,025	242,950	450,161
Total profit and comprehensive income attributable to:					
Owners of the Company		280,501	3,839,025	242,950	450,149
Non-controlling interest		-	-	-	12
		280,501	3,839,025	242,950	450,161
Basic and diluted earnings per share	42	0.001	0.019	0.001	0.002

The accompanying notes form an integral part of these financial statements