

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

Consolidated and parent company statement of profit or loss and other comprehensive income for the second quarter ended 30 June 2019

	Note	Parent		Consolidated	
		30 June 2019 RO	30 June 2018 RO	30 June 2019 RO	30 June 2018 RO
Revenue	33	30,234,519	30,472,841	41,724,347	42,813,281
Cost of sales	34	(24,319,897)	(23,405,535)	(33,433,908)	(35,407,996)
Gross profit		5,914,622	7,067,306	8,290,439	7,405,285
General and administrative expenses	35	(2,059,498)	(2,277,770)	(3,223,325)	(3,375,807)
Selling and distribution expenses	37	(2,528,253)	(2,808,110)	(3,649,754)	(2,940,944)
Other (expense) / income	38	(97,717)	291,757	(92,008)	1,128,020
Operating profit		1,229,154	2,273,183	1,325,352	2,216,554
Finance cost - net	39	(788,309)	(427,865)	(942,114)	(412,412)
Dividend income	40a	199,273	3,827,748	199,273	159,825
Fair value loss on financial assets at fair value through profit or loss	40b	(65,113)	(728,972)	(65,113)	(728,972)
Profit before tax		575,005	4,944,094	517,398	1,234,995
Income tax	41	(5,527)	(779,769)	(5,527)	(533,263)
Total profit and comprehensive income for the period		569,478	4,164,325	511,871	701,732
Total profit and comprehensive income attributable to:					
Owners of the Company		569,478	4,164,325	511,871	701,881
Non-controlling interest		-	-	-	(149)
		569,478	4,164,325	511,871	701,732
Basic and diluted earnings per share	42	0.003	0.021	0.003	0.004

The accompanying notes form an integral part of these financial statements