

## RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

### Consolidated and parent company statement of profit or loss and other comprehensive income for the nine months period ended 30 September 2019

	Note	Parent		Consolidated	
		30 September 2019 RO	30 September 2018 RO	30 September 2019 RO	30 September 2018 RO
Revenue	33	43,025,438	43,873,258	62,125,673	64,033,254
Cost of sales	34	(34,077,741)	(35,804,609)	(49,998,395)	(53,933,260)
<b>Gross profit</b>		<b>8,947,697</b>	8,068,649	<b>12,127,278</b>	10,099,994
General and administrative expenses	35	(3,196,800)	(3,521,708)	(5,002,030)	(4,914,416)
Selling and distribution expenses	37	(3,640,097)	(4,604,006)	(4,348,948)	(4,816,835)
Other (expense) / income	38	(50,684)	949,138	(21,999)	3,855,289
<b>Operating profit</b>		<b>2,060,116</b>	892,073	<b>2,754,301</b>	4,224,032
Finance cost - net	39	(1,250,342)	(655,930)	(1,609,914)	(648,750)
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	17	(329,264)	(839,436)	(329,264)	(839,436)
<b>Profit before tax</b>		<b>679,783</b>	3,224,455	<b>1,014,396</b>	2,895,671
Income tax	41	(5,527)	(555,769)	(5,527)	(908,273)
<b>Total profit and comprehensive income for the period</b>		<b>674,256</b>	<b>2,668,686</b>	<b>1,008,869</b>	<b>1,987,398</b>
<b>Total profit and comprehensive income attributable to:</b>					
Owners of the Company		674,256	2,668,686	1,008,869	1,987,547
Non-controlling interest		-	-	-	(149)
		<b>674,256</b>	2,668,686	<b>1,008,869</b>	1,987,398
<b>Basic and diluted earnings per share</b>	42	<b>0.003</b>	0.013	<b>0.005</b>	0.010

The accompanying notes form an integral part of these financial statements