

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2016

Parent Company

	Note	Share capital RO	Share premium RO	Legal reserve RO	Asset replacement reserve RO	Voluntary reserve RO	Retained earnings RO	Total RO
At 1 January 2015		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	71,481,868	121,605,408
Comprehensive income:								
Profit and total comprehensive income for the year		-	-	-	-	-	27,385,206	27,385,206
Transactions with owners:								
Dividend paid during the year		-	-	-	-	-	(15,000,000)	(15,000,000)
At 31 December 2015		<u>20,000,000</u>	<u>13,456,873</u>	<u>6,666,667</u>	<u>3,647,566</u>	<u>6,352,434</u>	<u>83,867,074</u>	<u>133,990,614</u>
At 1 January 2016		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	83,867,074	133,990,614
Comprehensive income:								
Profit and total comprehensive income for the year		-	-	-	-	-	16,638,580	16,638,580
Transactions with owners:								
Dividend paid during the year	18	-	-	-	-	-	(10,000,000)	(10,000,000)
At 31 December 2016		<u>20,000,000</u>	<u>13,456,873</u>	<u>6,666,667</u>	<u>3,647,566</u>	<u>6,352,434</u>	<u>90,505,654</u>	<u>140,629,194</u>

RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF CHANGES IN EQUITY (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

Consolidated	Note	Attributable to owners of the Parent Company					Retained earnings RO	Total RO	Non controlling interest RO	Total RO
		Share capital RO	Share premium RO	Legal reserve RO	Asset replacement reserve RO	Voluntary reserve RO				
At 1 January 2015		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	91,939,680	142,063,220	-	142,063,220
Comprehensive income:										
Profit and total comprehensive income for the year		-	-	-	-	-	20,953,913	20,953,913	-	20,953,913
Transactions with owners:										
Dividend paid during the year		-	-	-	-	-	(15,000,000)	(15,000,000)	-	(15,000,000)
At 31 December 2015		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	97,893,593	148,017,133	-	148,017,133
At 1 January 2016		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	97,893,593	148,017,133	-	148,017,133
Comprehensive income:										
Profit and total comprehensive income for the year		-	-	-	-	-	20,734,014	20,734,014	(23,706)	20,710,308
Transactions with owners:										
Adjustment of non-controlling interest		-	-	-	-	-	(782)	(782)	553	(229)
Capital contribution by non-controlling interest		-	-	-	-	-	-	-	98,000	98,000
Dividend paid during the year	18	-	-	-	-	-	(10,000,000)	(10,000,000)	-	(10,000,000)
Total transitions with non-controlling interest		-	-	-	-	-	(10,000,782)	(10,000,782)	98,553	(9,902,229)
At 31 December 2016		20,000,000	13,456,873	6,666,667	3,647,566	6,352,434	108,626,825	158,750,365	74,847	158,825,212