

## RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

### CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Parent Company		Consolidated	
		2016 RO	2015 RO	2016 RO	2015 RO
<b>Revenue</b>	29	<b>65,797,306</b>	65,533,689	<b>92,587,547</b>	94,676,398
Cost of sales	30	<b>(38,810,948)</b>	(36,984,020)	<b>(61,222,271)</b>	(59,181,749)
<b>Gross profit</b>		<b>26,986,358</b>	28,549,669	<b>31,365,276</b>	35,494,649
General and administrative expenses	31	<b>(3,126,108)</b>	(2,835,584)	<b>(5,902,694)</b>	(4,892,747)
Selling and distribution expenses	33	<b>(5,356,613)</b>	(5,497,091)	<b>(3,189,771)</b>	(4,302,837)
Other income	34	<b>50,593</b>	34,533	<b>134,891</b>	129,256
<b>Profit from operations</b>		<b>18,554,230</b>	20,251,527	<b>22,407,702</b>	26,428,321
Finance cost - net	35	<b>(397,294)</b>	(1,470,753)	<b>(323,697)</b>	(1,435,194)
Dividend income from subsidiary	36	-	12,576,225	-	-
Dividend income	36	<b>168,948</b>	958,322	<b>168,948</b>	61,637
Share of profits of associates	6	-	-	<b>158,903</b>	1,076,854
Fair value profit/(loss) on financial assets at fair value through profit or loss	13	<b>484,348</b>	(1,084,115)	<b>484,348</b>	(1,084,115)
<b>Profit before tax</b>		<b>18,810,232</b>	31,231,206	<b>22,896,204</b>	25,047,503
Income tax	37	<b>(2,171,652)</b>	(3,846,000)	<b>(2,185,896)</b>	(4,093,590)
<b>Total profit and comprehensive income for the year</b>		<b>16,638,580</b>	27,385,206	<b>20,710,308</b>	20,953,913
<b>Total profit and comprehensive income attributable to:</b>					
Owners of the Parent Company		<b>16,638,580</b>	27,385,206	<b>20,734,014</b>	20,953,913
Non-controlling interest		-	-	<b>(23,706)</b>	-
		<b>16,638,580</b>	27,385,206	<b>20,710,308</b>	20,953,913
<b>Basic and diluted earnings per share</b>	38	<b>0.083</b>	0.137	<b>0.104</b>	0.105