RAYSUT CEMENT COMPANY SAOG AND ITS SUBSIDIARIES

PARENT COMPANY AND CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 31 March 2021

	Note	Parent 31-Mar-2021 RO	Parent 31-Mar-2020 RO	Consolidated 31-Mar-2021 RO	Consolidated 31-Mar-2020 RO
Revenue	31	**12,827,214**	18,317,665	**26,896,135**	25,612,315
Cost of sales	32	**(10,729,622)**	(17,577,601)	**(22,868,452)**	(23,269,124)
Gross profit		**2,097,591**	740,064	**4,027,683**	2,343,191
General and administrative expenses	33	**(942,192)**	(1,744,498)	**(1,660,587)**	(2,626,189)
Selling and distribution expenses	35	**(773,518)**	(2,355,243)	**(2,320,884)**	(2,871,217)
Other income	36	**83,912**	400,825	**785,584**	557,917
Operating (loss) / profit		**465,794**	(2,958,852)	**831,797**	(2,596,298)
Finance cost - net	37	**(632,444)**	(837,911)	**(890,925)**	(1,112,216)
Investment income	38	**-**	51,608	**-**	51,608
Impairment of investment in associates	11	**-**	-	**(6,587)**	-
Fair value loss on financial assets at FVTPL	17	**172,028**	(580,356)	**172,028**	(580,356)
(Loss) / profit before tax		**5,378**	(4,325,511)	**106,314**	(4,237,262)
Income tax	27	**-**	277,939	**(3,501)**	227,338
Total (loss) / profit for the period		**5,378**	(4,047,572)	**102,813**	(4,009,924)
Other comprehensive income					
Items that may be reclassified to profit or loss					
Exchange differences on translation of foreign operations		**-**	-	**-**	-
Total other comprehensive income for the period		**-**	-	**-**	-
Total comprehensive (loss) / income for the period		**5,378**	(4,047,572)	**102,813**	(4,009,924)
Total (loss) / profit attributable to:					
Owners of the parent company		**5,378**	(4,047,572)	**98,521**	(4,009,924)
Non-controlling interest		**-**	-	**4,292**	-
		5,378	(4,047,572)	**102,813**	(4,009,924)
Total comprehensive (loss) / income attributable to:					
Owners of the parent company		**5,378**	(4,047,572)	**98,521**	(4,009,924)
Non-controlling interest		**-**	-	**4,292**	-
		5,378	(4,047,572)	**102,813**	(4,009,924)
Basic and diluted earning per share	40	**0.00003**	(0.020)	**0.001**	(0.020)

The notes on pages 6 to 52 form an integral part of these financial statements.