

OMAN REFRESHMENT COMPANY SAOG

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Group 2018 RO	Parent Company 2018 RO	Group 2017 RO	Parent Company 2017 RO
Revenue		76,024,055	75,895,580	77,851,117	77,851,117
Cost of sales	7	(44,493,924)	(44,443,879)	(47,822,683)	(47,822,683)
Gross profit		31,530,131	31,451,701	30,028,434	30,028,434
Selling and distribution expenses	8	(14,544,487)	(14,485,102)	(14,470,530)	(14,470,530)
General and administrative expenses	9	(4,145,008)	(4,144,606)	(3,543,297)	(3,542,895)
Impairment loss on financial assets	4.1(b)	(82,546)	(82,546)	(88,718)	(88,718)
Profit from operations		12,758,090	12,739,447	11,925,889	11,926,291
Other income	11	183,346	181,358	125,553	125,553
Finance income (net)	12	954,064	954,064	631,189	631,189
Profit before income tax		13,895,500	13,874,869	12,682,631	12,683,033
Taxation	13	(2,086,312)	(2,081,268)	(1,866,049)	(1,866,049)
Profit and total comprehensive income for the year		11,809,188	11,793,601	10,816,582	10,816,984
Basic and diluted earnings per share attributable to equity holders of the Parent Company	14	0.236	0.236	0.216	0.216

The notes and other explanatory information on pages 11 to 49 form an integral part of these financial statements.

Independent auditor's report - pages 1 to 5.