

OMAN REFRESHMENT COMPANY SAOG

CONSOLIDATED AND PARENT COMPANY'S STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Group 2019 RO	Parent Company 2019 RO	Group 2018 RO	Parent Company 2018 RO
Revenue	6	63,765,515	63,169,098	76,024,055	75,895,580
Cost of sales	7	(38,182,855)	(37,807,677)	(44,493,924)	(44,443,879)
Gross profit		25,582,660	25,361,421	31,530,131	31,451,701
Selling and distribution expenses	8	(13,156,557)	(12,969,415)	(14,544,487)	(14,485,102)
General and administrative expenses	9	(3,632,368)	(3,595,008)	(4,145,008)	(4,144,606)
Impairment loss on financial assets	4.1(b)	(127,240)	(127,240)	(82,546)	(82,546)
Profit from operations		8,666,495	8,669,758	12,758,090	12,739,447
Other income	11	97,687	86,546	183,346	181,358
Finance income (net)	12	1,171,483	1,171,483	954,064	954,064
Profit before income tax		9,935,665	9,927,787	13,895,500	13,874,869
Taxation	13	(1,479,619)	(1,465,220)	(2,086,312)	(2,081,268)
Profit and total comprehensive income for the year		8,456,046	8,462,567	11,809,188	11,793,601
Basic and diluted earnings per share attributable to equity holders of the Parent Company	14	0.169	0.169	0.236	0.236

There was no other comprehensive income in 2019 and 2018.

The notes and other explanatory information on pages 11 to 45 form an integral part of these financial statements.

Independent auditor's report - pages 1 to 5.