

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2022- 31/03/2022	Standalone 01/01/2022- 31/03/2022	Consolidated 01/01/2021- 31/03/2021	Standalone 01/01/2021- 31/03/2021
<b>STATEMENT OF CASH FLOWS</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>				
Profit for the period before taxation	1,500,171	1,495,932	857,526	857,526
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	2,576,849	2,421,154	2,568,439	2,543,224
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	313,784	313,784	(101,000)	(101,000)
Adjustments for provisions	14,769	13,786	13,668	13,032
Adjustments for finance costs	389,761	359,520	302,743	302,743
Adjustments for gain (loss) on disposals, property, plant and equipment	10,542	10,542	31,027	31,027
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(344,868)		(199,236)
Other adjustments for non-cash items	265,066	265,066	(55,529)	(55,529)
<b>Total adjustments to reconcile profit (loss)</b>	<b>3,549,687</b>	<b>3,707,636</b>	<b>2,697,294</b>	<b>2,870,679</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>5,049,858</b>	<b>5,203,568</b>	<b>3,554,820</b>	<b>3,728,205</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in inventories	(2,219,360)	(1,844,566)	(213,600)	(174,978)
Adjustments for decrease (increase) in trade and other receivables	(7,872,338)	(5,972,609)	(6,932,864)	(6,804,432)
Adjustments for increase (decrease) in trade and other payables	1,104,640	3,983,625	4,629,996	4,417,151
<b>Total adjustments to working capital changes</b>	<b>(8,987,058)</b>	<b>(3,833,550)</b>	<b>(2,516,468)</b>	<b>(2,562,259)</b>
<b>Net cash flows from (used in) operations</b>	<b>(3,937,200)</b>	<b>1,370,018</b>	<b>1,038,352</b>	<b>1,165,946</b>
Income taxes paid (refund)	(4,239)			
Interest paid, classified as operating activities	(389,761)	(359,520)	(302,743)	(302,743)
Interest received	(189,153)	(189,153)	(276,144)	(276,144)
Employees end of service benefits paid	(76,949)	(76,949)	(2,381)	(2,381)
<b>Net cash flows from (used in) operating activities</b>	<b>(4,597,302)</b>	<b>744,396</b>	<b>457,084</b>	<b>584,678</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Cash flows from losing control of subsidiaries or other businesses		(1,779,527)		
Proceeds from sales of property, plant and equipment	12,970	12,970	32,632	32,389
Purchase of property, plant and equipment	1,026,411	566,385	1,040,301	653,254
Interest received	189,153	189,153	276,144	276,144
Other inflows (outflows) of cash, classified as investing activities			56,482	56,482
<b>Net cash flows from (used in) investing activities</b>	<b>(824,288)</b>	<b>(2,143,789)</b>	<b>(675,043)</b>	<b>(288,239)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		3,840,221		
Repayments of borrowings	(35,000,000)	(35,000,000)	(25,000,000)	(25,000,000)
Payments of lease liabilities	1,133,232	876,763	850,429	850,429
<b>Net cash flows from (used in) financing activities</b>	<b>33,866,768</b>	<b>30,283,016</b>	<b>24,149,571</b>	<b>24,149,571</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>28,445,178</b>	<b>28,883,623</b>	<b>23,931,612</b>	<b>24,446,010</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>28,445,178</b>	<b>28,883,623</b>	<b>23,931,612</b>	<b>24,446,010</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>12,874,149</b>	<b>9,462,902</b>	<b>13,500,773</b>	<b>11,425,531</b>
<b>Cash and cash equivalents at end of period</b>	<b>41,319,327</b>	<b>38,346,525</b>	<b>44,432,385</b>	<b>42,871,541</b>