

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2022- 30/06/2022	Standalone 01/01/2022- 30/06/2022	Consolidated 01/01/2021- 30/06/2021	Standalone 01/01/2021- 30/06/2021
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	4,640,032	4,630,203	2,384,588	2,346,088
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	5,342,857	5,027,336	5,073,216	5,022,941
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	577,448	608,271	(20,480)	(20,480)
Adjustments for increase (decrease) in employee benefit liabilities	28,216	22,002	14,304	13,032
Adjustments for finance costs	474,946	469,521	410,474	410,474
Adjustments for finance income	417,763	417,763	569,834	569,834
Adjustments for gain (loss) on disposals, property, plant and equipment	19,572	19,572	23,060	23,060
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(919,913)		(475,181)
Other adjustments for non-cash items	815,996	765,217	308,004	308,004
Total adjustments to reconcile profit (loss)	6,802,128	7,374,925	5,192,624	5,616,258
Cash flows from (used in) operations before changes in working capital	11,442,160	12,005,128	7,577,212	7,962,346
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(1,880,250)	(2,522,667)	(561,654)	(542,044)
Adjustment for decrease (increase) in trade and other receivables	(21,527,956)	(12,934,909)	(21,866,698)	(21,242,252)
Adjustments for increase (decrease) in trade and other payables	11,088,798	6,931,938	11,909,575	11,527,565
Total adjustments to working capital changes	(12,319,408)	(8,525,638)	(10,518,777)	(10,256,731)
Net cash flows from (used in) operations	(877,248)	3,479,490	(2,941,565)	(2,294,385)
Income taxes paid (refund)	(1,099,223)	(1,063,564)	(564,146)	(564,146)
Interest paid, classified as operating activities	(845,770)	(789,566)	(688,260)	(688,260)
Employees end of service benefits paid	(130,346)	(126,098)	(75,211)	(75,211)
Net cash flows from (used in) operating activities	(2,952,587)	1,500,262	(4,269,182)	(3,622,002)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses		3,207,880		1,396,979
Other cash receipts from sales of equity or debt instruments of other entities			126,067	126,067
Proceeds from sales of property, plant and equipment	22,000	22,000	43,314	43,071
Purchase of property, plant and equipment	2,102,910	1,331,122	4,102,761	3,362,675
Interest received	417,763	417,763	569,834	569,834
Net cash flows from (used in) investing activities	(1,663,147)	(4,099,239)	(3,363,546)	(4,020,682)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	40,000,000	40,000,000	25,000,000	25,000,000
Payments of lease liabilities	1,852,957	1,469,163	1,700,858	1,700,858
Dividends paid to equity holders of parent	2,580,000	2,580,000		
Other inflows (outflows) of cash, classified as financing activities		(2,430,781)		
Net cash flows from (used in) financing activities	35,567,043	33,520,056	23,299,142	23,299,142
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	30,951,309	30,921,079	15,666,414	15,656,458
Net increase (decrease) in cash and cash equivalents	30,951,309	30,921,079	15,666,414	15,656,458
Cash and cash equivalents at beginning of period	12,874,149	9,462,902	13,500,773	11,425,531
Cash and cash equivalents at end of period	43,825,458	40,383,981	36,167,187	34,081,989