

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2022- 30/09/2022	Standalone 01/01/2022- 30/09/2022	Consolidated 01/01/2021- 30/09/2021	Standalone 01/01/2021- 30/09/2021
<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	7,538,118	7,511,091	4,358,618	4,358,618
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	7,976,432	7,425,876	7,503,883	7,401,444
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	1,361,275	1,361,275	143,334	143,334
Adjustments for increase (decrease) in employee benefit liabilities	39,729	32,532	14,127	13,032
Adjustments for provisions	232,673	232,673	30,218	30,218
Adjustments for finance costs	1,326,432	1,247,300	1,077,393	1,050,768
Adjustments for finance income	665,347	665,347	842,018	842,018
Adjustments for gain (loss) on disposals, property, plant and equipment	39,912	39,912	20,887	20,887
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(1,225,599)		(699,915)
<b>Total adjustments to reconcile profit (loss)</b>	<b>10,231,282</b>	<b>10,819,996</b>	<b>7,906,050</b>	<b>8,475,806</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>17,769,400</b>	<b>18,331,087</b>	<b>12,264,668</b>	<b>12,834,424</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in inventories	(5,103,252)	(2,536,264)	(2,908,844)	(2,840,667)
Adjustment for decrease (increase) in trade and other receivables	(38,994,579)	(26,079,530)	(29,783,625)	(29,123,267)
Adjustments for increase (decrease) in trade and other payables	17,374,379	8,443,772	22,757,735	22,553,902
<b>Total adjustments to working capital changes</b>	<b>(26,723,452)</b>	<b>(20,172,022)</b>	<b>(9,934,734)</b>	<b>(9,410,032)</b>
<b>Net cash flows from (used in) operations</b>	<b>(8,954,052)</b>	<b>(1,840,935)</b>	<b>2,329,934</b>	<b>3,424,392</b>
Income taxes paid (refund)	(1,116,421)	(1,063,564)	(603,995)	(564,147)
Interest paid, classified as operating activities	(1,326,432)	(1,247,300)	(1,059,100)	(1,032,475)
Employees end of service benefits paid	(130,346)	(126,098)	(89,519)	(89,519)
<b>Net cash flows from (used in) operating activities</b>	<b>(11,527,251)</b>	<b>(4,277,897)</b>	<b>577,320</b>	<b>1,738,251</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Cash flows used in obtaining control of subsidiaries or other businesses		4,390,371		2,777,462
Proceeds from sales of property, plant and equipment	60,466	60,466	41,132	40,895
Purchase of property, plant and equipment	2,916,012	2,031,205	6,122,387	4,997,082
Dividends received			39,921	39,921
Interest received	665,347	665,347	823,725	823,725
Other inflows (outflows) of cash, classified as investing activities			126,067	126,067
<b>Net cash flows from (used in) investing activities</b>	<b>(2,190,199)</b>	<b>(5,695,763)</b>	<b>(5,091,542)</b>	<b>(6,743,936)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Proceeds from borrowings	40,000,000	40,000,000	30,000,000	30,000,000
Payments of lease liabilities	2,560,068	2,035,661	2,524,660	2,551,285
Dividends paid to equity holders of parent	2,580,000	2,580,000		
Other inflows (outflows) of cash, classified as financing activities		(4,451,516)		
<b>Net cash flows from (used in) financing activities</b>	<b>34,859,932</b>	<b>30,932,823</b>	<b>27,475,340</b>	<b>27,448,715</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>21,142,482</b>	<b>20,959,163</b>	<b>22,961,118</b>	<b>22,443,030</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>21,142,482</b>	<b>20,959,163</b>	<b>22,961,118</b>	<b>22,443,030</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>34,016,631</b>	<b>30,422,065</b>	<b>43,461,891</b>	<b>40,868,561</b>