

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2023- 30/06/2023	Standalone 01/01/2023- 30/06/2023	Consolidated 01/01/2022- 30/06/2022	Standalone 01/01/2022- 30/06/2022
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	3,119,510	3,054,318	4,640,032	4,630,203
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	5,867,232	4,762,403	5,342,857	5,027,336
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	327,298	298,682	577,448	608,271
Adjustments for increase (decrease) in employee benefit liabilities	33,883	31,505	28,216	22,002
Adjustments for unrealised foreign exchange losses (gains)	(98,855)	0	0	0
Adjustments for share-based payments			0	0
Adjustments for finance costs	2,005,965	1,397,810	474,946	469,521
Adjustments for finance income	345,651	345,651	417,763	417,763
Adjustments for gain (loss) on disposals, property, plant and equipment	16,903	16,903	19,572	19,572
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(1,901,799)		(919,913)
Other adjustments for non-cash items	(100,314)	(98,249)	815,996	765,217
Total adjustments to reconcile profit (loss)	7,672,655	7,931,396	6,802,128	7,374,925
Cash flows from (used in) operations before changes in working capital	10,792,165	10,985,714	11,442,160	12,005,128
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	6,169,231	(915,800)	(1,880,250)	(2,522,667)
Adjustments for decrease (increase) in trade and other receivables	366,121	288,588	(21,527,956)	(12,934,909)
Adjustments for increase (decrease) in trade and other payables	(15,796,124)	(4,249,126)	11,088,798	6,931,938
Total adjustments to working capital changes	(9,260,772)	(4,876,338)	(12,319,408)	(8,525,638)
Net cash flows from (used in) operations	1,531,393	6,109,376	(877,248)	3,479,490
Income taxes paid (refund)	(2,104,416)	(2,073,371)	(1,099,223)	(1,063,564)
Interest paid, classified as operating activities	(2,005,965)	(1,397,810)	(845,770)	(789,566)
Employees end of service benefits paid	(19,642)	(19,642)	(130,346)	(126,098)
Net cash flows from (used in) operating activities	(2,598,630)	2,618,553	(2,952,587)	1,500,262
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses		1,667,241		3,207,880
Proceeds from sales of property, plant and equipment	23,231	18,830	22,000	22,000
Purchase of property, plant and equipment	2,742,308	1,877,048	2,102,910	1,331,122
Interest received	345,651	345,651	417,763	417,763
Net cash flows from (used in) investing activities	(2,373,426)	(3,179,808)	(1,663,147)	(4,099,239)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	10,000,000	10,000,000	40,000,000	40,000,000
Payments of lease liabilities	686,108	1,179,648	1,852,957	1,469,163
Dividends paid to equity holders of parent	3,225,000	3,225,000	2,580,000	2,580,000
Other inflows (outflows) of cash, classified as financing activities		(3,825,109)		(2,430,781)
Net cash flows from (used in) financing activities	6,088,892	1,770,243	35,567,043	33,520,056
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,116,836	1,208,988	30,951,309	30,921,079
Net increase (decrease) in cash and cash equivalents	1,116,836	1,208,988	30,951,309	30,921,079
Cash and cash equivalents at beginning of period	13,777,568	9,340,468	12,874,149	9,462,902
Cash and cash equivalents at end of period	14,894,404	10,549,456	43,825,458	40,383,981