

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2023- 30/09/2023	Standalone 01/01/2023- 30/09/2023	Consolidated 01/01/2022- 30/09/2022	Standalone 01/01/2022- 30/09/2022
<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	5,571,745	5,474,664	7,538,118	7,511,091
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	8,877,927	7,125,903	7,976,432	7,425,876
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss			79,842	79,842
Adjustments for increase (decrease) in employee benefit liabilities	49,344	45,059	38,675	32,532
Adjustments for unrealised foreign exchange losses (gains)	(186,318)			
Adjustments for finance costs	3,152,284	2,127,173	1,332,884	1,247,300
Adjustments for finance income	503,005	503,005	665,347	665,347
Adjustments for gain (loss) on disposals, property, plant and equipment	(29,073)	(29,073)	2,806	2,806
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(3,591,481)		(1,225,599)
Other adjustments to reconcile profit (loss)	361,476	334,920	1,250,611	1,281,434
<b>Total adjustments to reconcile profit (loss)</b>	<b>11,780,781</b>	<b>12,750,604</b>	<b>10,010,291</b>	<b>10,624,430</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>17,352,526</b>	<b>18,225,268</b>	<b>17,548,409</b>	<b>18,135,521</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in inventories	6,294,682	(2,035,358)	(1,435,078)	(2,077,495)
Adjustment for decrease (increase) in trade and other receivables	(20,194,515)	(11,606,070)	(21,527,956)	(12,934,909)
Adjustments for increase (decrease) in trade and other payables	(9,933,069)	1,444,433	11,088,798	6,931,938
<b>Total adjustments to working capital changes</b>	<b>(23,832,902)</b>	<b>(12,196,995)</b>	<b>(11,874,236)</b>	<b>(8,080,466)</b>
<b>Net cash flows from (used in) operations</b>	<b>(6,480,376)</b>	<b>6,028,273</b>	<b>5,674,173</b>	<b>10,055,055</b>
Income taxes paid (refund)	(2,079,240)	(2,073,370)	(1,099,223)	(1,063,564)
Interest paid, classified as operating activities	(3,152,284)	(2,127,173)	(1,332,884)	(1,247,300)
Employees end of service benefits paid	(37,352)	(33,534)	(130,346)	(126,098)
<b>Net cash flows from (used in) operating activities</b>	<b>(11,749,252)</b>	<b>1,794,196</b>	<b>3,111,720</b>	<b>7,618,093</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Cash flows used in obtaining control of subsidiaries or other businesses		1,345,936		3,207,880
Proceeds from sales of property, plant and equipment	35,755	31,354	22,000	22,000
Purchase of property, plant and equipment	3,976,251	2,689,411	2,102,910	1,331,122
Interest received	503,005	503,005	665,347	417,763
<b>Net cash flows from (used in) investing activities</b>	<b>(3,437,491)</b>	<b>(3,500,988)</b>	<b>(1,415,563)</b>	<b>(4,099,239)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Proceeds from borrowings	10,000,000	10,000,000	40,000,000	40,000,000
Payments of lease liabilities	1,041,479	1,905,089	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		(11,695,804)		(2,430,781)
<b>Net cash flows from (used in) financing activities</b>	<b>5,733,521</b>	<b>(6,825,893)</b>	<b>35,567,043</b>	<b>33,520,056</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(9,453,222)</b>	<b>(8,532,685)</b>	<b>37,263,200</b>	<b>37,038,910</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(9,453,222)</b>	<b>(8,532,685)</b>	<b>37,263,200</b>	<b>37,038,910</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>13,777,568</b>	<b>9,340,468</b>	<b>12,874,149</b>	<b>9,462,902</b>
<b>Cash and cash equivalents at end of period</b>	<b>4,324,346</b>	<b>807,783</b>	<b>34,016,631</b>	<b>30,422,065</b>