

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Unaudited	
	01/01/2024- 31/03/2024	Standalone 01/01/2024- 31/03/2024	Consolidated 01/01/2023- 31/03/2023	Standalone 01/01/2023- 31/03/2023
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit for the period before taxation	1,132,589	1,082,916	1,769,438	1,740,369
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	3,009,178	2,288,686	2,581,686	2,330,613
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	237,897	150,466	234,980	80,477
Adjustments for provisions	49,163	47,856	15,729	14,458
Adjustments for finance costs	1,138,722	668,707	733,935	664,257
Adjustments for finance income	219,282	286,041	164,830	164,830
Adjustments for gain (loss) on disposals, property, plant and equipment	14,109	14,109	4,523	4,523
Adjustments for losses (gains) on disposal of other non-current assets	(6,030)			
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(832,387)		(431,259)
Other adjustments for non-cash items	(67,295)			
Total adjustments to reconcile profit (loss)	4,128,244	3,687,952	3,396,977	3,351,711
Cash flows from (used in) operations before changes in working capital	5,260,833	4,770,868	5,166,415	5,092,080
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(6,331)	(283,829)	4,574,290	(817,508)
Adjustment for decrease (increase) in trade and other receivables	(11,570,223)	(6,114,802)	(2,857,748)	2,324,633
Adjustments for increase (decrease) in trade and other payables	(1,768,963)	(3,548,676)	(4,420,764)	2,165,178
Total adjustments to working capital changes	(13,345,517)	(9,947,307)	(2,704,222)	3,672,303
Net cash flows from (used in) operations	(8,084,684)	(5,176,439)	2,462,193	8,764,383
Income taxes paid (refund)	(4,568)		(36,607)	
Interest paid, classified as operating activities	(673,971)	(668,707)	(733,935)	(664,257)
Employees end of service benefits paid	(2,028)	(1,828)	(11,496)	(11,496)
Net cash flows from (used in) operating activities	(8,765,251)	(5,846,974)	1,680,155	8,088,630
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses				1,345,240
Proceeds from sales of property, plant and equipment	13,145	11,432	5,592	5,591
Purchase of property, plant and equipment	1,243,967	881,290	1,563,235	1,210,582
Interest received	219,282	286,041	164,830	164,830
Net cash flows from (used in) investing activities	(1,011,540)	(583,817)	(1,392,813)	(2,385,401)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	(13,388)		10,000,000	10,000,000
Payments of lease liabilities	1,214,163	1,204,865	237,564	272,715
Dividends paid to equity holders of parent	2,064,000	2,064,000	3,225,000	3,225,000
Other inflows (outflows) of cash, classified as financing activities		(2,736,868)		(7,747,223)
Net cash flows from (used in) financing activities	(3,291,551)	(6,005,733)	6,537,436	(1,244,938)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(13,068,342)	(12,436,524)	6,824,778	4,458,291
Effect of exchange rate changes on cash and cash equivalents	(27,922)			
Net increase (decrease) in cash and cash equivalents	(13,096,264)	(12,436,524)	6,824,778	4,458,291
Cash and cash equivalents at beginning of period	27,176,275	22,600,449	13,777,568	9,340,468
Cash and cash equivalents at end of period	14,080,011	10,163,925	20,602,346	13,798,759