

	Actuals/Omani Rial/Audited			
Statement of cash flows, indirect method	Consolidated 01/01/2022- 31/12/2022	Standalone 01/01/2022- 31/12/2022	Consolidated 01/01/2021- 31/12/2021	Standalone 01/01/2021- 31/12/2021
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	3,705,138	3,634,623	10,715,546	10,019,128
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,769,711	1,741,818	1,713,897	1,688,190
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(270,821)	(273,634)	640,329	680,020
Adjustments for finance costs	1,440,793	1,363,828	705,262	646,939
Adjustments for finance income	85,347	85,347	93,321	93,321
Adjustments for gain (loss) on disposals, property, plant and equipment	(45,927)	(48,158)	(122,902)	(122,902)
Provision for employees' end of service benefits	295,949	291,024	288,385	285,076
Other adjustments for non-cash items	(45,764)	(45,764)	(45,764)	(45,764)
Other adjustments to reconcile profit (loss)		(359,114)		
Total adjustments to reconcile profit (loss)	3,150,448	2,680,969	3,331,690	3,284,042
Cash flows from (used in) operations before changes in working capital	6,855,586	6,315,592	14,047,236	13,303,170
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(7,507,912)	(7,952,570)	(5,693,963)	(4,821,226)
Adjustments for decrease (increase) in trade and other receivables	8,867,770	9,342,465	(17,939,762)	(18,261,403)
Adjustments for increase (decrease) in trade and other payables	(2,175,730)	(2,250,258)	6,950,782	6,865,457
Total adjustments to working capital changes	(815,872)	(860,363)	(16,682,943)	(16,217,172)
Cash flows from (used in) operations	6,039,714	5,455,229	(2,635,707)	(2,914,002)
Income taxes paid (refund), classified as operating activities	(2,039,068)	(2,007,444)	(712,906)	(685,465)
Employees end of service benefits paid	(48,333)	(38,768)	(92,671)	(90,606)
Net cash flows from (used in) operating activities	3,952,313	3,409,017	(3,441,284)	(3,690,073)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	12,088	9,857	6,617	6,617
Purchase of property, plant and equipment, classified as investing activities	1,160,706	1,136,630	564,176	563,549
Purchase of intangible assets, classified as investing activities	490,569	490,569		
Dividends received		359,114		
Interest received	85,347	85,347	93,321	93,321
Net cash flows from (used in) investing activities	(1,553,840)	(1,172,881)	(464,238)	(463,611)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	89,446,764	89,446,764	59,467,457	59,467,457
Repayments of borrowings	87,670,085	87,670,085	48,816,180	48,816,180
Payments of lease liabilities	226,043	191,352	189,136	154,446
Dividends paid	3,996,735	3,996,735	3,247,347	3,247,347
Interest paid	1,284,287	1,211,294	564,885	512,005
Net cash flows from (used in) financing activities	(3,730,386)	(3,622,702)	6,649,909	6,737,479
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,331,913)	(1,386,566)	2,744,387	2,583,795
Net increase (decrease) in cash and cash equivalents	(1,331,913)	(1,386,566)	2,744,387	2,583,795
Cash and cash equivalents at beginning of period	7,223,448	6,908,796	4,479,061	4,325,001
Cash and cash equivalents at end of period	5,891,535	5,522,230	7,223,448	6,908,796