

Statement of cash flows, indirect method	Thousands/Omani Rial/Audited			
	Consolidated 01/01/2021-31/12/2021	Standalone 01/01/2021-31/12/2021	Consolidated 01/01/2020-31/12/2020	Standalone 01/01/2020-31/12/2020
OTHER CASH FLOW INFORMATION				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	1,279	4,634	(28,180)	(26,111)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	11,704	10,345	13,933	12,425
Adjustments for finance costs	3,705	3,557	5,173	4,987
Adjustments for gain (loss) on disposals, property, plant and equipment	587	470	526	465
Provision for employees' end of service benefits	1,600	1,545	2,089	2,033
Adjustments for other provisions	0	250	0	0
Adjustments for undistributed profits of associates	(166)		174	
Other adjustments for non-cash items	(144)	(144)	(4,899)	(4,899)
Total adjustments to reconcile profit (loss)	16,444	15,083	15,596	14,081
Cash flows from (used in) operations before changes in working capital	17,723	19,717	(12,584)	(12,030)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	896	340	(1,705)	(1,315)
Adjustments for decrease (increase) in trade and other receivables	25,011	23,206	51,742	48,068
Adjustments for increase (decrease) in trade and other payables	(12,506)	(12,532)	3,401	4,676
Total adjustments to working capital changes	13,401	11,014	53,438	51,429
Cash flows from (used in) operations	31,124	30,731	40,854	39,399
Income taxes paid (refund), classified as operating activities	4	0	(128)	(62)
Employees end of service benefits paid	(2,542)	(2,520)	(3,960)	(3,911)
Net cash flows from (used in) operating activities	28,586	28,211	36,766	35,426
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Other cash receipts from sales of interests in associates	32		(18)	
Proceeds from sales of property, plant and equipment, classified as investing activities	734	610	577	487
Purchase of property, plant and equipment, classified as investing activities	2,278	1,104	1,844	1,090
Purchase of intangible assets, classified as investing activities	53	52	165	134
Other inflows (outflows) of cash, classified as investing activities	(2,402)	(2,023)	(546)	(459)
Net cash flows from (used in) investing activities	(3,967)	(2,569)	(1,996)	(1,196)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Repayments of borrowings	10,378	10,434	26,707	26,667
Payments of lease liabilities	2,380	2,248	988	856
Interest paid	3,705	3,557	5,173	4,987
Other inflows (outflows) of cash, classified as financing activities	(434)	(661)	(1,778)	(1,721)
Net cash flows from (used in) financing activities	(16,897)	(16,900)	(34,646)	(34,231)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,722	8,742	124	(1)
Net increase (decrease) in cash and cash equivalents	7,722	8,742	124	(1)
Cash and cash equivalents at beginning of period	4,370	2,537	4,246	2,538
Cash and cash equivalents at end of period	12,092	11,279	4,370	2,537