

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited	
	Consolidated 01/01/2022-30/06/2022	Standalone 01/01/2021-30/06/2021
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	799	1,737
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,947	4,227
Adjustments for finance costs	1,487	1,413
Adjustments for gain (loss) on disposals, property, plant and equipment	338	236
Provision for employees' end of service benefits	843	684
Adjustments for other provisions	0	0
Adjustments for undistributed profits of associates	(72)	(38)
Other adjustments for non-cash items	485	(4,608)
Total adjustments to reconcile profit (loss)	7,496	6,573
Cash flows from (used in) operations before changes in working capital	8,295	8,310
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(702)	(703)
Adjustments for decrease (increase) in trade and other receivables	7,524	7,753
Adjustments for increase (decrease) in trade and other payables	(10,295)	(10,953)
Total adjustments to working capital changes	(3,473)	(3,903)
Cash flows from (used in) operations	4,822	4,407
Income taxes paid (refund), classified as operating activities	(26)	0
Employees end of service benefits paid	(901)	(890)
Net cash flows from (used in) operating activities	3,895	3,517
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other cash receipts from sales of interests in associates	(69)	57
Proceeds from sales of property, plant and equipment, classified as investing activities	347	437
Purchase of property, plant and equipment, classified as investing activities	4,325	457
Purchase of intangible assets, classified as investing activities	7	46
Other inflows (outflows) of cash, classified as investing activities	195	84
Net cash flows from (used in) investing activities	(3,859)	(3,835)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	11,785	11,894
Payments of lease liabilities	428	365
Interest paid	1,487	1,413
Other inflows (outflows) of cash, classified as financing activities	5,147	5,066
Net cash flows from (used in) financing activities	(8,553)	(8,606)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(8,517)	(8,924)
Net increase (decrease) in cash and cash equivalents	(8,517)	(8,924)
Cash and cash equivalents at beginning of period	12,092	11,279
Cash and cash equivalents at end of period	3,575	2,355

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
11 Aug 2022