

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/Audited	
	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	8,865,291	11,324,724	10,152,901	10,246,070
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	4,010,258	2,299,367	2,341,667	2,173,785
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	(411,500)	(450,000)	502,569	499,721
Adjustments for finance costs	395,979	176,687	256,494	256,494
Adjustments for finance income	1,891,897	1,890,279	1,704,435	1,704,435
Adjustments for gain (loss) on disposals, property, plant and equipment	85,400	85,400	35,731	35,731
Provision for employees' end of service benefits	199,938	197,254	225,330	222,373
Adjustments for other provisions	678,596	111,583	28,347	28,347
Other adjustments for non-cash items	(168,775)	(168,775)		
Total adjustments to reconcile profit (loss)	2,727,199	190,437	1,614,241	1,440,554
Cash flows from (used in) operations before changes in working capital	11,592,490	11,515,161	11,767,142	11,686,624
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	(2,422,139)	(3,872,355)	(492,111)	(545,988)
Adjustments for decrease (increase) in trade and other receivables	4,390,453	3,662,031	(2,098,897)	(2,002,129)
Adjustments for increase (decrease) in trade and other payables	(3,534,236)	(3,440,540)	6,744,552	6,845,108
Total adjustments to working capital changes	(1,565,922)	(3,650,864)	4,153,544	4,296,991
Cash flows from (used in) operations	10,026,568	7,864,297	15,920,686	15,983,615
Income taxes paid (refund), classified as operating activities	(1,382,932)	(1,380,382)	(1,300,229)	(1,285,830)
Employees end of service benefits paid	(124,464)	(122,084)	(447,202)	(446,630)
Net cash flows from (used in) operating activities	8,519,172	6,361,831	14,173,255	14,251,155
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	22,460,718			
Other cash payments to acquire interests in joint ventures, classified as investing activities		39		
Proceeds from sales of property, plant and equipment, classified as investing activities	85,400	85,400	35,731	35,731
Purchase of property, plant and equipment, classified as investing activities	4,576,586	3,106,686	2,090,813	1,998,582
Interest received	1,080,415	1,079,183	1,762,607	1,762,607
Other inflows (outflows) of cash, classified as investing activities	14,000,000	14,000,000	(8,500,000)	(8,500,000)
Net cash flows from (used in) investing activities	(11,871,489)	12,057,858	(8,792,475)	(8,700,244)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	16,214,788	16,368,610	5,000,000	5,000,000
Repayments of borrowings	3,033,984	2,659,402	2,575,523	2,575,523
Payments of lease liabilities	41,934	11,845	11,845	11,845
Dividends paid	2,500,000	2,500,000	2,500,000	2,500,000
Interest paid	395,980	176,687	256,494	256,494
Other inflows (outflows) of cash, classified as financing activities		(23,729,701)		
Net cash flows from (used in) financing activities	10,242,890	(12,709,025)	(343,862)	(343,862)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,890,573	5,710,664	5,036,918	5,207,049
Effect of exchange rate changes on cash and cash equivalents	(237,663)			
Net increase (decrease) in cash and cash equivalents	6,652,910	5,710,664	5,036,918	5,207,049
Cash and cash equivalents at beginning of period	11,890,039	11,821,985	6,853,121	6,614,936
Cash and cash equivalents at end of period	18,542,949	17,532,649	11,890,039	11,821,985