

	Consolidated 01/01/2023- 31/12/2023	Standalone 01/01/2023- 31/12/2023	Consolidated 01/01/2022- 31/12/2022	Actuals/Omani Rial/Audited Standalone 01/01/2022- 31/12/2022
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	7,322,763	5,267,900	8,988,730	9,149,245
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	4,890,756	2,682,956	3,997,873	2,366,310
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	106,100		(1,177,841)	(305,712)
Adjustments for finance costs	1,281,868	604,760	1,133,678	586,415
Adjustments for finance income	1,594,653	1,594,003	1,461,347	1,460,364
Adjustments for gain (loss) on disposals, property, plant and equipment			58,111	58,111
Provision for employees' end of service benefits	458,675	428,621	202,375	196,904
Adjustments for other provisions	(263,772)	94,000	(323,170)	(180,035)
Total adjustments to reconcile profit (loss)	4,878,974	2,216,334	2,313,457	1,145,407
Cash flows from (used in) operations before changes in working capital	12,201,737	7,484,234	11,302,187	10,294,652
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	3,179,206	5,056,274	(7,224,229)	(6,180,762)
Adjustments for decrease (increase) in trade and other receivables	3,652,788	1,225,722	965,189	1,315,159
Adjustments for increase (decrease) in trade and other payables	(7,383,744)	(7,604,600)	1,107,559	2,162,563
Total adjustments to working capital changes	(551,750)	(1,322,604)	(5,151,481)	(2,703,040)
Cash flows from (used in) operations	11,649,987	6,161,630	6,150,706	7,591,612
Interest paid, classified as operating activities	(1,390,473)	(1,202,948)	(1,481,024)	(1,469,897)
Employees' end of service benefits paid	(187,035)	(168,500)	(192,653)	(190,240)
Net cash flows from (used in) operating activities	10,072,479	4,790,182	4,477,029	5,931,475
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	385,635	0	58,111	58,111
Purchase of property, plant and equipment, classified as investing activities	6,056,172	1,887,709	5,901,066	4,679,459
Purchase of intangible assets, classified as investing activities			77,769	
Proceeds from sales of other long-term assets, classified as investing activities	(959,498)	(959,498)	(2,641,706)	(2,641,644)
Purchase of other long-term assets, classified as investing activities	(8,925,100)	(8,925,100)	4,043,693	4,043,693
Interest received	1,594,653	1,594,003	1,461,347	1,460,364
Net cash flows from (used in) investing activities	3,889,718	7,671,896	(11,144,776)	(9,846,321)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Proceeds from borrowings	(15,997,874)	(15,700,400)	(2,278,037)	(5,668,210)
Repayments of borrowings	3,559,014	3,195,530	(6,843,984)	(7,271,468)
Payments of lease liabilities	28,876		22,908	
Dividends paid	3,000,000	3,000,000	3,000,000	3,000,000
Interest paid	1,281,868	604,760	1,133,678	586,415
Net cash flows from (used in) financing activities	(23,867,632)	(22,500,690)	409,361	(1,983,157)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(9,905,435)	(10,038,612)	(6,258,386)	(5,898,003)
Effect of exchange rate changes on cash and cash equivalents	8,820		8,703	
Net increase (decrease) in cash and cash equivalents	(9,896,615)	(10,038,612)	(6,249,683)	(5,898,003)
Cash and cash equivalents at beginning of period	12,221,498	11,562,878	18,471,181	17,460,881
Cash and cash equivalents at end of period	2,324,883	1,524,266	12,221,498	11,562,878