

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 for the period before taxation	5,475	0
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,128	4,250
Adjustments for increase (decrease) in employee benefit liabilities	3	4
Adjustments for provisions	57	81
Adjustments for finance costs	1,651	1,984
Adjustments for finance income	3	116
Other adjustments for non-cash items	12	13
Total adjustments to reconcile profit (loss)	5,848	6,216
Cash flows from (used in) operations before changes in working capital	11,323	0
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	64	62
Adjustment for decrease (increase) in trade and other receivables	32,992	21,235
Adjustments for increase (decrease) in trade and other payables	(32,954)	(19,912)
Total adjustments to working capital changes	102	1,385
Net cash flows from (used in) operations	11,425	14,273
Income taxes paid (refund)	(2,556)	(510)
Interest received	3	116
Employees end of service benefits paid	(12)	(21)
Other inflows (outflows) of cash	316	2,467
Net cash flows from (used in) operating activities	9,176	16,325
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	2	
Interest received	18	3,416
Net cash flows from (used in) investing activities	20	3,416
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	6,829	10,223
Payments of lease liabilities	29	38
Interest paid	1,681	2,774
Net cash flows from (used in) financing activities	(8,539)	(13,035)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	657	6,706
Net increase (decrease) in cash and cash equivalents	657	6,706
Cash and cash equivalents at beginning of period	3,067	2,768
Cash and cash equivalents at end of period	3,724	9,474