

## Unaudited - Statement of cash flows, indirect method

## Statement of cash flows, indirect method

	<u>Thousands</u>	
	01/04/2021 - 30/09/2021	01/04/2020 - 30/09/2020
<b>STATEMENT OF CASH FLOWS</b>		
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Profit before tax	467.00	(38.00)
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>		
Adjustments for finance costs		
Adjustments for dividend income		
Adjustments for finance income		
Adjustments for depreciation/amortization expense		
Adjustments for Impairment Losses from goodwill		
Adjustments for impairment Losses (reversal) from associates and Joint Ventures		
Adjustments for Impairment Losses (reversal) from property, plant and equipment		
Adjustments for impairment Losses (reversal) from intangible assets		
Adjustments for other impairment Losses (reversal)		
Adjustments for Provision charge (reversal) on trades and receivables		
Adjustments for provisions for employee end of term benefits		
Adjustments for Realized (gains) losses on sale of financial assets at fair value through profit and loss		
Adjustments for Unrealized (gains) losses from financial assets at fair value through profit and loss		
Adjustments for Unrealized (gains) losses from change fair in value of investment properties		
Adjustments for Foreign exchange (gains) losses		
Adjustments for share-based payments		
Adjustments for (Gains) losses from associates and Joint Ventures		
Adjustments for share of results of associates and joint ventures		

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS  
ON 11 Nov 2021

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Adjustments for (gains) losses from sale of subsidiaries

Other adjustments for non-cash items

Adjustments for losses (gains) on disposal of non-current assets

Other adjustments for which cash effects are investing or financing cash flow

Other adjustments to reconcile profit (loss) (467.00) 38.00

**Total adjustments to reconcile profit (loss) (467.00) 38.00****WORKING CAPITAL CHANGES**

Adjustments for decrease (increase) in Trade and other receivables

Adjustments for decrease (increase) in accounts and other payables

Adjustments for decrease (increase) in other working capital items

**Total adjustments to working capital changes****Net cash flows from (used in) operations (467.00) 38.00**

Income taxes refund (paid)

Payment for employee end of term benefits

Other inflows (outflows) of cash from operating activities 1,156.00 747.00

**Net cash flows from (used in) operating activities 1,156.00 747.00****CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES**

Cash flows from losing control of subsidiaries or other businesses

Cash flows used in obtaining control of subsidiaries or other businesses

Purchase of interest in Joint Ventures

Proceed from sale / capital redemption of interest in Joint Ventures 1,198.00 68.00

Purchase of property, plant and equipment

Proceeds from sales of property, plant and equipment 0.00

Purchase of intangible assets

Proceeds from sales of intangible assets

Purchase of investment properties

**Unaudited - Statement of cash flows, indirect method****Purchase of investment properties**

Proceed from sale of investment properties

Net movement in other Short-Term Deposit

Purchase of financial assets at fair value through profit or loss 129.00

Proceeds from sales of financial assets at fair value through profit or loss

Purchase of Held-to-maturity investments

Proceeds from sale Held-to-maturity investments

Acquisition of Investments in associates

Proceeds from sale / capital redemption of Investments in associates

Dividends received

Dividend received from Investments in associates, joint ventures, and  
unconsolidated subsidiaries 0.00

Interest received

Purchase of other long-term assets 14.00 22.00

Proceeds from sales of other long-term assets

Other inflows (outflows) of cash, classified as investing activities 0.00 4.00

**Net cash flows from (used in) investing activities 1,184.00 (79.00)****CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES**Proceeds from changes in ownership interests in subsidiaries that do not result  
in loss of controlPayments from changes in ownership interests in subsidiaries that do not result  
in loss of control

Proceeds from issue of share capital

Proceeds from issuing other equity instruments

Payments to acquire or redeem entity's shares

Payments of other equity instruments

Adjustments for treasury share transactions

Proceeds from borrowings 7,500.00 6,000.00

Repayments of borrowings 9,063.00 5,963.00

Payments of lease liabilities 0.00

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Dividends paid		1,200.00
Finance cost paid	601.00	547.00
Other inflows (outflows) of cash, classified as financing activities		
<b>Net cash flows from (used in) financing activities</b>	<b>(2,164.00)</b>	<b>(1,710.00)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>176.00</b>	<b>(1,042.00)</b>
Net foreign exchange difference		
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>176.00</b>	<b>(1,042.00)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>63.00</b>	<b>1,182.00</b>
<b>Cash and cash equivalents at end of period</b>	<b>239.00</b>	<b>140.00</b>