

Al Anwar Holdings SAOG
Interim Report for the period ended 30 September, 2013

AL ANWAR HOLDINGS SAOG

Unaudited condensed interim consolidated statement of

Cash Flows for the Six Months ended

| | Sep-13 2013 | RO '000 30-Sep 2012 |
|--|----------------|---------------------------|
| OPERATING ACTIVITIES | | |
| Net Profit/(loss) for the year before tax | 2,092 | 903 |
| Adjustment for: | | |
| Finance Charges | 192 | 187 |
| Interest Income | (104) | (2) |
| Depreciation on property and equipment | 28 | 25 |
| Amortization of intangible assets | 52 | 68 |
| Share of Profits | (1,444) | (987) |
| Investment and other (income) / Loss | (648) | (207) |
| Impairment / (fair value gain) in investment | (125) | 71 |
| Employees end of services benefits | 16 | 13 |
| Foreign exchange (gain) loss on investment in foreign currency | 28 | 8 |
| Loss/ (profit) on disposal of property and equipment | (7) | - |
| Operating profit before changes in operating assets and liabilities | 80 | 77 |
| Net movement in bank deposits | (1,596) | (990) |
| Net movement in trade and other receivables | (86) | (486) |
| Net movement in insurance accounts and other payables | 607 | 2,182 |
| Net movement in insurance funds | 252 | 675 |
| Cash flow from operating activities | (743) | 1,457 |
| Employee end of service benefits paid | - | (13) |
| Income Tax paid | - | - |
| Net cash flows from operating activities | (743) | 1,444 |
| INVESTING ACTIVITIES | | |
| Purchase of property and equipment | (43) | (45) |
| Proceeds from sale of investments | 139 | 94 |
| Proceeds from sale of property and equipment | 7 | - |
| Purchase of Intangible Assets | (3) | - |
| Purchase of investments | (2,207) | (579) |
| Interest received | 105 | 45 |
| Investment income | 84 | 66 |
| Cash flows from investing activities | (1,918) | (419) |
| Cash Flow from Financing Activities | | |
| Term Loan Received | 4,875 | 500 |
| Term Loan (Re-paid) | (2,198) | (778) |
| Dividend paid | (690) | - |
| Finance Charges | (192) | (187) |
| Short term bank borrowings-net | 274 | (292) |
| Net Cash from (used in) financing activities | 2,069 | (757) |
| Net change in cash and cash equivalents | (592) | 268 |
| Cash and cash equivalents at the beginning of the year | 1,865 | 228 |
| Cash and cash equivalents at the end of the year | 1,273 | 496 |