

Statement of cash flows, indirect method	Consolidated		Actuals/Omani Rial/U audited	
	01/01/2023-31/03/2023	01/01/2023-31/03/2023	01/01/2022-31/03/2022	01/01/2022-31/03/2022
<b>STATEMENT OF CASH FLOWS</b>				
<b>CONSOLIDATED AND SEPARATE</b>				
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>				
Profit (loss) before tax	211,454	550,122	339,719	254,935
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>				
Adjustments for depreciation and amortisation expense	8,258	926	859	837
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(5,759)	(5,759)	(4,767)	(4,767)
Provision for employees' end of service benefits	6,754	5,377	6,340	5,057
<b>Total adjustments to reconcile profit (loss)</b>	<b>9,253</b>	<b>544</b>	<b>2,432</b>	<b>1,127</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>220,707</b>	<b>550,666</b>	<b>342,151</b>	<b>256,062</b>
<b>WORKING CAPITAL CHANGES</b>				
Adjustments for decrease (increase) in trade accounts and other receivables	(426,328)	408,463	(607,284)	(371,863)
Adjustments for decrease (increase) in finance leases	161,794		135,747	
Adjustments for decrease (increase) in trade accounts and other payables	(34,523)	(13,338)	(10,953)	(1,334)
Adjustments for decrease (increase) in other working capital items	255,702	255,702	63,413	47,813
<b>Total adjustments to working capital changes</b>	<b>(43,355)</b>	<b>650,827</b>	<b>(419,077)</b>	<b>(325,384)</b>
<b>Net cash flows from (used in) operations</b>	<b>177,352</b>	<b>1,201,493</b>	<b>(76,926)</b>	<b>(69,322)</b>
<b>Net cash flows from (used in) operating activities</b>	<b>177,352</b>	<b>1,201,493</b>	<b>(76,926)</b>	<b>(69,322)</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>				
Purchase of property, plant and equipment, classified as investing activities	0	0	814	514
<b>Net cash flows from (used in) investing activities</b>	<b>0</b>	<b>0</b>	<b>(814)</b>	<b>(514)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>				
Dividends paid, classified as financing activities	450,000	450,000	450,000	450,000
<b>Net cash flows from (used in) financing activities</b>	<b>(450,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(272,648)</b>	<b>751,493</b>	<b>(527,740)</b>	<b>(519,836)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(272,648)</b>	<b>751,493</b>	<b>(527,740)</b>	<b>(519,836)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>4,030,401</b>	<b>1,940,081</b>	<b>3,135,671</b>	<b>1,644,140</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,757,753</b>	<b>2,691,574</b>	<b>2,607,931</b>	<b>1,124,304</b>