

			Actuals/Omani Rial/Audited	
Statement of cash flows, indirect method	Consolidated 01/01/2021- 31/12/2021	Standalone 01/01/2021- 31/12/2021	Consolidated 01/01/2020- 31/12/2020	Standalone 01/01/2020- 31/12/2020
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	44,952	1,667	(197,913)	(606,310)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	9,307	481	12,097	442
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss				448,527
Adjustments for finance costs	9,555	9,160	13,605	11,941
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	3,010	3,010		
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(74,680)	(21,707)	9,245	(35,402)
Adjustments for gain (loss) on disposals, property, plant and equipment	(5)	(5)	15,584	
Provision for employees' end of service benefits	2,298	2,598	1,699	2,532
Adjustments for Other fair value losses (gains)	(41,855)	(55,900)	180,702	165,544
Other adjustments for non-cash items	(11,069)		(318,000)	
Other adjustments to reconcile profit (loss)			196,800	
Total adjustments to reconcile profit (loss)	(109,449)	(68,373)	80,564	593,584
Cash flows from (used in) operations before changes in working capital	(64,497)	(66,706)	(117,349)	(12,726)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in inventories	88		1,307	
Adjustments for decrease (increase) in trade accounts and other receivables	34,561	9,341	89,169	(9,368)
Adjustments for decrease (increase) in finance leases		(1,847)	6,821	(11,247)
Adjustments for decrease (increase) in trade accounts and other payables	(13,131)	3,048	(61,136)	11,304
Adjustments for decrease (increase) in other working capital items	(29,702)	983	28,852	117,642
Total adjustments to working capital changes	(8,184)	11,525	65,013	108,331
Net cash flows from (used in) operations	(72,681)	(55,181)	(52,336)	95,605
Other inflows (outflows) of cash, classified as operating activities	(3,101)		(7,172)	
Net cash flows from (used in) operating activities	(75,782)	(55,181)	(59,508)	95,605
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows from losing control of subsidiaries or other businesses, classified as investing activities			(29,700)	
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	5,826,846	3,472,713	3,757,024	2,137,132
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	5,697,036	3,406,095	3,746,931	2,237,091
Proceeds from sales of property, plant and equipment, classified as investing activities	105	105	1,398	0
Purchase of property, plant and equipment, classified as investing activities	261		855	410
Proceeds from sales of other long-term assets, classified as investing activities	83,066		9,822	9,822
Purchase of other long-term assets, classified as investing activities	45,931		30,595	30,595
Other inflows (outflows) of cash, classified as investing activities	3,010	100,665		54,450
Net cash flows from (used in) investing activities	169,799	167,388	(39,837)	(66,692)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments from changes in ownership interests in subsidiaries that do not result in loss of control			43,614	
Proceeds from contributions of non-controlling interests			(46,771)	
Interest paid, classified as financing activities	9,555	9,160	13,605	11,941
Other inflows (outflows) of cash, classified as financing activities			(1,327)	
Net cash flows from (used in) financing activities	(9,555)	(9,160)	(105,317)	(11,941)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	84,462	103,047	(204,662)	16,972
Net increase (decrease) in cash and cash equivalents	84,462	103,047	(204,662)	16,972
Cash and cash equivalents at beginning of period	(165,664)	(194,014)		
Cash and cash equivalents at end of period	(81,212)	(90,977)	(165,664)	(194,014)