**A' SHARQIYA INVESTMENT HOLDING CO. (SAOG) AND ITS SUBSIDIARY**

**UN-AUDITED SEPARTE AND CONSOLIDATED STATEMENT OF CASHFLOWS FOR THE THREE MONTHS PERIOD ENDED 31 MARCH 2021**

| | | **31 March 2021** | | 31 March 2020 | |
|---|---|---|---|---|---|
| | Notes | **Parent** | **Group** | Parent | Group |
| **Operating activities :** | | **RO** | **RO** | RO | RO |
| Profit before taxation | | **195,915** | **301,198** | 311,757 | 444,736 |
| **Adjustments for:** | | | | | |
| Depreciation | 6 | **1,096** | **1,118** | 957 | 979 |
| Provision for staff terminal benefits | 14 | **4,769** | **5,964** | 5,379 | 5,748 |
| Increase in financial assets at FVTPL | | **(2,814)** | **(2,814)** | - | - |
| **Operating profit before changes in working capital** | | **198,966** | **305,466** | 318,093 | 451,463 |
| **Changes in working capital :** | | | | | |
| Prepayments and other receivable | | **(381,144)** | **(223,474)** | (399,775) | (685,634) |
| Trade and other payables | | **(9,779)** | **(12,467)** | (15,305) | (24,260) |
| Lease receivables | | **-** | **269,127** | - | 238,367 |
| Lease payables | | **-** | **(155,762)** | - | (144,226) |
| Amount due to a subsidiary | | **(15,000)** | **-** | 330,000 | - |
| Cash from financial assets at FVOCI | | **637,050** | **637,050** | (181,076) | (181,076) |
| Cash from fiancial assets at FVTPL | | **509** | **509** | - | - |
| **Cash generated from operations** | | **430,602** | **820,449** | 51,937 | (345,366) |
| **Net cash from operating activities** | | **430,602** | **820,449** | 51,937 | (345,366) |
| **Investment activities :** | | | | | |
| Additions to capital work-in-progress | | **-** | **(60,088)** | - | (5,200) |
| Purchases of furniture and equipment | | **(542)** | **(542)** | (1,130) | (1,130) |
| **Net cash used in investment activities** | | **(542)** | **(60,630)** | (1,130) | (6,330) |
| **Financing activities :** | | | | | |
| Dividends paid | | **-** | **-** | (450,000) | (450,000) |
| **Net cash (used in) financing activities** | | **-** | **-** | (450,000) | (450,000) |
| Net increase/ (decrease) in cash and cash equivalents | | **430,060** | **759,819** | (399,193) | (801,696) |
| Cash and cash equivalents at beginning of the period | | **407,980** | **856,085** | 553,387 | 972,015 |
| **Cash and cash equivalents at end of the period** | | **838,040** | **1,615,904** | 154,194 | 170,319 |
| Cash and cash equivalents comprises of | | | | | |
| Bank balances and cash | 10 | **838,040** | **1,615,904** | 154,194 | 170,319 |

The notes on pages from 7 to 24 form an integral part of these un-audited separate and consolidated financial statements.