| 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 |
|---|---|---|---|---|
| | | | | Actuals/Omani Rial/Audited |
| **STATEMENT OF CASH FLOWS** | | | | |
| **CONSOLIDATED AND SEPARATE** | | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | | | |
| **Profit (loss) before tax** | **598,251** | **179,218** | **606,221** | **157,635** |
| **ADJUSTMENTS TO RECONCILE PROFIT (LOSS)** | | | | |
| Adjustments for depreciation and amortisation expense | 3,896 | 3,808 | 4,216 | 4,128 |
| Adjustments for losses (gains) on financial asset at fair value through profit and loss | 13,420 | 13,420 | 999 | 999 |
| Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments | (6,203) | (6,203) | (12,640) | (12,640) |
| Provision for employees' end of service benefits | 13,410 | 10,885 | 16,446 | 11,489 |
| Other adjustments for which cash effects are investing or financing cash flow | 1,115,643 | 1,115,643 | (95,880) | (95,880) |
| **Total adjustments to reconcile profit (loss)** | **1,140,166** | **1,137,553** | **(86,859)** | **(91,904)** |
| **Cash flows from (used in) operations before changes in working capital** | **1,738,417** | **1,316,771** | **519,362** | **65,731** |
| **WORKING CAPITAL CHANGES** | | | | |
| Adjustments for decrease (increase) in trade accounts and other receivables | 384,384 | (5,192) | (404,640) | (11,133) |
| Adjustments for decrease (increase) in finance leases | 453,463 | | 376,566 | |
| Adjustments for decrease (increase) in trade accounts and other payables | 22,416 | 1,520 | (19,659) | (18,422) |
| **Total adjustments to working capital changes** | **860,263** | **(3,672)** | **(47,733)** | **(29,555)** |
| **Net cash flows from (used in) operations** | **2,598,680** | **1,313,099** | **471,629** | **36,176** |
| Income taxes paid (refund), classified as operating activities | (82,561) | (15,273) | (74,088) | 0 |
| Other inflows (outflows) of cash, classified as operating activities | 0 | (60,974) | (15,611) | 269,547 |
| **Net cash flows from (used in) operating activities** | **2,516,119** | **1,236,852** | **381,930** | **305,723** |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | | | |
| Purchase of property, plant and equipment, classified as investing activities | 692 | 692 | 1,130 | 1,130 |
| Other inflows (outflows) of cash, classified as investing activities | (235,841) | 0 | (46,730) | 0 |
| **Net cash flows from (used in) investing activities** | **(236,533)** | **(692)** | **(47,860)** | **(1,130)** |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | | | |
| Dividends paid, classified as financing activities | 0 | 0 | 450,000 | 450,000 |
| **Net cash flows from (used in) financing activities** | **0** | **0** | **(450,000)** | **(450,000)** |
| **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | **2,279,586** | **1,236,160** | **(115,930)** | **(145,407)** |
| **Net increase (decrease) in cash and cash equivalents** | **2,279,586** | **1,236,160** | **(115,930)** | **(145,407)** |
| **Cash and cash equivalents at beginning of period** | **856,085** | **407,980** | **972,015** | **553,387** |
| **Cash and cash equivalents at end of period** | **3,135,671** | **1,644,140** | **856,085** | **407,980** |

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 23 Feb 2022